

PROPERTY TAX RULES COMMITTEE MEETING MINUTES

Date: 04/10/2019

Time: 9:00 AM

Location: Room 1CR5, Idaho State Tax Commission, 800 Park Blvd Plaza IV

Welcome & Introductions

Committee Chair Alan Dornfest

Approval of Minutes

Committee Chair Alan Dornfest
Motion to approve – Steve Fiscus
Second – Betty Dressen

Legislative Status Report

Committee Chair Alan Dornfest

- HB 62 Occupancy Tax Relief: Rules will take a two-pronged approach
 - Temporary rule drafted May 1st, due to emergency clause in bill.
 - Proposed rule drafted as negotiated rule.
 - Property Tax Reduction deadline is April 15th. However, HB 62's integration of PTR for properties paying occupancy tax, deadlines do not apply due to proration of taxes owed throughout the calendar year.
 - Canyon County already has 10 to 12 applicants.
 - Counties are finding more applicants than once projected - statewide.
- HB 193a Taxing District Boundaries:
 - This bill removes the oversight by the Tax Commission to reject shoestring annexations.
 - The current rule will require updating to reduce the days the Tax Commission has to notify a district of the need to make changes to boundary descriptions from 30 to 28 days.
- HB 201 Non-school Taxing District Levies:
 - The bill was very limited in scope. However, the potential exists that a taxing district may qualify.
 - The bill does sunset at the end of 2019, so additional agencies qualifying to levy under the provisions of HB 201 is unlikely.

Rules Status Report

Committee Co-chair Kathlynn Ireland

Agenda and Discussion Items

- Executive Order - Red Tape Reduction Act Tom Shaner, Tax Policy Manager – Tax Commission
- Rule classification and reduction Kathlynn Ireland and Alan Dornfest

- Welcome to George Brown and Division Administrator
- A great 'thank you' to Steve Fiscus for 14 years of dedicated service as the Division Administrator over property tax. Katrina Basye provided a heartfelt poem and gift to Steve Fiscus from Idaho Power.
- Official rules will be available on the State Tax Commission's Website two weeks after the close of the legislative session.

Rules

- 006 - Incorporation by Reference
- 411 - Private Car Reporting by Railroad Companies
- 130 - Description of Primary Categories Used to Test for Equalization
- 131 - Use of Ratio Study to Test for Equalization in Counties
- 225 – Documentation for Newly Organized or Altered Taxing Districts or Revenue Allocation Areas (RAA's) Under the Jurisdiction of Urban Renewal Agencies
- 613 & 614 – Property Exempt from Taxation – Speculative Portion of Value of Agricultural Land, Speculative Portion of Value of Agricultural Land – Examples
- 717 – Procedures After Claim Approval

Temporary rule version presented by Pam Waters, Tax Commission

- Effective date – January 1, 2019
- Applications will be due June 1, 2019.
- Preliminary Roll –
 - June 1 – September 1, 2019
 - Will be due 3rd Monday in September to the Tax Commission
- Final Roll –
 - Will be due 4th Monday in October or asap after that
- Alan Dornfest stated if there were any issues with Pam's date we needed to know today or tomorrow, and better dates should be suggested. He expressed any changes needed to be made immediately and the draft would be submitted to the Division of Financial Management on Monday. Alan stated if we didn't hear from anyone, the rule would look like what Pam just presented.