

IDAHO STATE TAX COMMISSION

COMMISSIONERS' OPEN MEETING MINUTES OF MEETING DECEMBER 15, 2015

In attendance: Commissioners Richard W. Jackson, Tom Katsilometes, Ken A. Roberts, and Elliot S. Werk; Michael Chakarun, Debbie Coulson, Valerie Dilley, Renee Eymann, Steve Fiscus, Scott Grothe, Robin O'Neill, Kathleen Osborne, Mark Poppler, Chuck Pond, Phil Skinner, Mike Teller, Randy Tilley, Doreen Warren; George Brown, Mat Cundiff, Nathan Nielson, Erick Shaner, Phil Skinner, David Young; Cynthia Adrian, Rick Anderson, James Pendergrass, McLean Russell, Don Williams; Dawn Baltadonis, Kathryn Christie, Redge Clapp, Tara Dewit, Tawnya Eldredge, Tami Freeman, James Hammack, Christen Lewis, Andrea Madsen, Leah Parsons, L.D. Ridenour, Scott, Slaughter, Glenda Smith, Adele Sorger, Laureana Thorn, and Kim Wind.

Guest: Kay Christensen.

Public Session.

Commissioner Elliot S. Werk convened the open meeting and welcomed all those in attendance.

Presentation of Certificates of Service.

James Pendergrass, Performance Development Specialist, in the absence of Roxanne Lopez, Human Resources Officer, acknowledged the employees receiving a Certificate of Service. James stated how much their combined total of 60 years of state service was appreciated.

The Certificate of Service recipients were: Laureana Thorn, Taxpayer Services Representative (Collection Division), and Scott Slaughter, Tax Auditor 2 (Audit Division), for 5 years of state service; Tami Freeman, Tax Technical Unit Supervisor (Revenue Operations Division) for 10 years of state service; and Kathryn Christie, Tax Auditor 3 (Audit Division), for 30 years of state service and a thank-you letter from the Governor.

The recipients not in attendance were: Greg Himes, Consulting Tax Appraiser (Property Tax Division), and Nelda Solis, Tax Compliance Technician, Twin Fall Field Office (Collection Division), for 5 years of state service. Those absent will receive their certificates at a later time.

The Commissioners expressed their congratulations to all the recipients and said how the recipients' combined total of 60 years of dedicated state service was commendable and how the everyday work they do is valued and appreciated.

Business Requiring Vote of the Commission.

Minutes: Open Meetings – November 4, 2015.

Chairman Richard W. Jackson moved that the minutes of the open meetings held on November 4, 2015, be approved. Commissioner Tom Katsilometes seconded. There were no comments or amendments. All voted in the affirmative and the minutes of the open meetings held on November 4, 2015, were approved.

Estimated Personal Income for Fiscal Year 2017.

Commissioner Katsilometes recommended the Estimated Personal Income for Fiscal Year 2017 for adoption by the Tax Commission. Idaho Code section 67-6801, enacted by the 1980

Legislature, designated the State Tax Commission as an Economic Estimates Commission (EEC). As such, the State Tax Commission is responsible for determining and publishing, prior to January 1 of each year, the estimated Idaho personal income for the following fiscal year.

The Economic Estimates Commission met on December 14, 2015, and consulted with: Derek Santos, Division of Financial Management; Dr. Donald Holley, Boise State University; and Dr. Scott Benson, Idaho State University; and Dr. Don Reading, Ben Johnson & Associates. The consensus based on discussions with these individuals, and coupled with a review of the data presented at the meeting, is that the total estimated Idaho personal income for fiscal year 2017 will be \$65,703,377,000.

Commissioner Katsilometes moved that \$65,703,377,000 be adopted as the Estimated Personal Income for Fiscal Year 2017, and Commissioner Ken A. Roberts seconded. There were no comments or questions. All voted in the affirmative and \$65,703,377,000 was adopted as the Estimated Personal Income for Fiscal Year 2017.

There was no more business requiring a vote of the Commission.

Administrative Reports.

There were no administrative reports.

Reports on Rules Committees.

Property Tax Rules – Committee Chair, Alan Dornfest.

Rick Anderson, Property Tax Policy Specialist, in the absence of Alan Dornfest, Property Tax Rules Committee Chair, reported that all the proposed property tax rules have been submitted for 2016 legislative session. The next Property Tax Rules Committee meeting will be in January 2016.

Steve Fiscus, Property Tax Division Administrator, noted that most of the bills are housekeeping bills, except for one with the community infrastructure districts.

There were no questions.

There were no more rules committee reports.

Other Business.

Mark Poppler, Financial Officer, asked for clarification on the amount chosen for the Estimated Personal Income for Fiscal Year 2017. Commissioner Roberts explained how the process starts with the EEC and the economists' presentations. One presentation gave information on the impact of age on the economy, while others focused on the trends between Idaho and other states, and on population growth. The commissioners then averaged a mean to all those numbers presented at the EEC meeting.

There was no other business.

Public Comments.

Commissioner Werk asked if the guests in attendance had any comments.

There were no public comments.

Recess.

Commissioner Werk recessed the Public Session for five minutes to reconvene for the commissioners to meet with the Commission's legal counsel.

Reconvene Meeting.

Commissioner Werk reconvened the open meeting.

Executive Session.

Commissioner Katsilometes moved to go into the Executive Session with its legal counsel pursuant to Idaho Code § 74-206(1)(f) to discuss the current status of litigation to which the Commission is a party, in addition to discuss matters which are exempt pursuant to Idaho Code § 74-206(1)(b). Chairman Jackson seconded. A roll call vote was taken by Valerie Dilley, Executive Administrative Assistant. Commissioners Jackson, Katsilometes, Roberts, and Werk all voted in favor and the motion passed.

The Commission met in executive session with its legal counsel pursuant to Idaho Code § 74-206(1)(f) to discuss the current status of litigation to which the Commission is a party, in addition to discuss matters which are exempt pursuant to Idaho Code § 74-206(1)(b). No matters requiring a vote of the Commission resulted from the executive session.

Public Session.

Commissioner Werk declared the Executive Session ended and returned to the public session.

There being no further business, the meeting adjourned.

Valerie J. Dilley
Secretary

Elliot S. Werk
Commissioner