

**IDAHO STATE BOARD OF EQUALIZATION
OPEN MEETING
MINUTES OF MEETING HELD AUGUST 23, 2013**

In attendance: Commissioners Tom Katsilometes, David Langhorst, Rich Jackson, and Ken Roberts; Rick Anderson, Michael Chakarun, Valerie Dilley, Alan Dornfest, Steve Fiscus, Dwayne Hines, Jerott Rudd, Bill von Tagen.

Commissioner Katsilometes, the Chairman for the State Board of Equalization, reconvened the State Board of Equalization for 2013 (Board).

Present Decisions and Deliberations

The first order of business was to enter into the record the State Board of Equalization findings and decisions regarding the appeals of PacifiCorp, known in Idaho as Rocky Mountain Power, Docket No. 25865 and the Idaho Power Company, Docket No. 25867. Commissioner Katsilometes recognized Erick Shaner, Deputy Attorney General, to discuss and review the draft decisions on Docket No. 25865 and Docket No. 25867, with the commissioners.

Mr. Shaner presented the draft Decisions to the Board, noting the drafts reflect the guidance and direction received from the commissioners. The draft Decisions had been provided to the appellants. The draft Decisions would preserve their rights to appeal the values to District Court. Discussion followed.

Commissioner Katsilometes opened the meeting to deliberations, and there were no deliberations. The Board had no further questions or comments.

Commissioner Katsilometes sought a motion to direct legal counsel and staff to prepare the draft Decision regarding the appeal of PacifiCorp, known in Idaho as Rocky Mountain Power, Docket No. 25865, for final approval and signing on Monday, August 26, 2013, when the BOE meets again.

Commissioner Jackson moved that the Board direct legal counsel and staff to prepare the amended draft Decision regarding the appeal of PacifiCorp, known in Idaho as Rocky Mountain Power, Docket No. 25865, for final approval and signing on Monday, August 26, 2013. Commissioner Roberts seconded. There were no more questions or concerns. All voted in the affirmative and the motion passed.

Commissioner Katsilometes sought a motion to direct legal counsel and staff to prepare the draft Decision regarding the appeal of Idaho Power Company, Docket No. 25867, for final approval and signing on Monday, August 26, 2013, when the BOE meets again.

Commissioner Roberts moved that the Board direct legal counsel and staff to prepare the draft Decision regarding the appeal of the Idaho Power Company, Docket No. 25867, for final approval and signing on Monday, August 26, 2013. Commissioner Jackson seconded. There were no more questions or concerns. All voted in the affirmative and the motion passed.

Present Centrally Assessed Values

The second order of business was to consider a report from Dwayne Hines, Property Tax Bureau Chief, regarding the 2013 Operating Property Rolls. Commissioner Katsilometes turned the floor over to Mr. Hines who presented the Centrally Assessed Values, noting the Operating Property two-year comparison by county and taxable value comparison, with a total of \$5,095,902,031 and apportioned values dispersed to the counties.

Commissioner Roberts inquired about the amount of money schools would not receive due to the personal property exemption. Steve Fiscus, Property Tax Division Administrator, noted that due to an increase in income this year, there was a positive gain in value after the exemption. There were no more comments or questions.

Present Irrigation Exemption

The third order of business was to consider a report from Dwayne Hines regarding the 2013 Irrigation Exemption. Commissioner Katsilometes turned the floor over to Mr. Hines who presented the proposal on the 2013 Irrigation Exemption Roll reported at a total value of \$340,476,911. Mr. Hines discussed the exemption for the cost of irrigation and drainage and 2013 Irrigation Exemption.

Commissioner Katsilometes recommended there be more clarification on the reports next year. Discussion followed. There were no more comments or questions.

Present County Assessments

The fourth order of business is to consider a report from Alan Dornfest, Property Tax Bureau Chief, on the statewide report of the County Property Categories. Mr. Dornfest reported on the statewide 2013 County Property Categories for which assessments have been tested with ratio studies and responded to the Commissioners' questions regarding county values.

The fifth order of business is to consider a report from Alan Dornfest, Property Tax Bureau Chief, on the equalization and adoption of the statewide County Property Roll Abstracts. Mr. Dornfest discussed the report of the county abstracts and responded to the Commissioners' questions. Mr. Dornfest recommended approval of the statewide 2013 County Property Roll Abstracts. Discussion followed. There were no more comments or questions.

There being no further business, Commissioner Katsilometes recessed the Board until 9:00 a.m. on Monday, August 26, 2013.

Valerie J. Dilley
Secretary

Tom Katsilometes
Chairman