

**IDAHO STATE BOARD OF EQUALIZATION
OPEN MEETING
MINUTES OF MEETING HELD AUGUST 24, 2015**

In attendance: Commissioners Tom Katsilometes, Richard W. Jackson, Ken A. Roberts, and Elliot S. Werk; Rick Anderson, George Brown, Valerie Dilley, Alan Dornfest, Steve Fiscus, Dwayne Hines, Katlilynn Ireland, Jerott Rudd, Erick Shaner, and Phil Skinner.
Guest: Tim Tallman.

Commissioner Tom Katsilometes, the Chairman for the State Board of Equalization, reconvened the State Board of Equalization for 2015 (Board) pursuant to ISBOE's notice and agenda on Monday, August 24, 2015, at 9:00 a.m. (MDT).

Ada County Abstract Values

Commissioner Katsilometes noted that the first order of business is to consider the Ada County abstract of values. The Commissioner recognized guest official Tim Tallman, Ada County Chief Deputy for the Ada County Assessor.

Commissioner Katsilometes recognized Alan Dornfest, Property Tax Policy Bureau Chief, to present and report on the status of the Ada County abstract of values. Mr. Dornfest presented the Ada County's 2015 Abstract of Values, which after review identified certain deficiencies in the granting of property tax exemptions by Ada County, pursuant to Idaho Code § 63-602NN, on certain parcels of real property that are not legally subject to exemption under that code section.

Mr. Dornfest presented a Draft County Decision and Order for Ada County to adjust the subsequent roll later in the year to take away the improper exemption. Mr. Dornfest recommended the Board adopt the Draft County Decision and Order for Ada County.

Commissioner Katsilometes asked if Ada County Chief Deputy Tallman wanted to respond to the draft county order presented to the Board. Chief Deputy Tallman did not have any questions or comments.

Commissioner Katsilometes noted the Board having received all the necessary information to make a decision would now deliberate and decide the issues before it regarding the Ada County abstract of values. Deliberation followed considering ordering Ada County to correct Idaho Code 63-602NN exemption errors as recommended by the Idaho State Tax Commission's Property Tax staff (Staff).

Commissioner Katsilometes sought a motion to adopt the proposed draft order or take other action as the Board decides regarding the affected property owners in Ada County. ISTC Chairman Richard W. Jackson moved to adopt the Ada County Decision and Order and Commissioner Elliot S. Werk seconded the motion. There were no more questions or comments. All voted in the affirmative and the motion passed.

Present and Adopt Centrally Assessed Values

The second order of business was to present and consider a report from Dwayne Hines, Operating Property Bureau Chief, regarding the 2015 Operating Property Rolls. Commissioner

Katsilometes recognized Mr. Hines, who presented the 2015 Operating Property Roll and noted it was reported at a total value of \$5,625,650,969.

Commissioner Katsilometes asked if the Board or those in attendance had any questions. Mr. Shaner inquired as to whether the 2015 Operating Property Roll reflects the agreed upon values for Idaho Power Company and PacifiCorp (Rocky Mountain Power). Mr. Hines confirmed that the roll did reflect the agreed upon values. He also noted that although there was an agreement on the values, there was not agreement on the methods used to reach those values.

Commissioner Katsilometes sought a motion to adopt the 2015 Operating Property Roll as reported at a total value of \$5,625,650,969.

Commissioner Ken A. Roberts moved to adopt the 2015 Operating Property Roll a total value of \$5,625,650,969. Commissioner Richard W. Jackson seconded. There were no more questions or comments. All voted in the affirmative, and the motion passed.

Present and Approve Irrigation Exemption

The third order of business was to present and consider a report from Dwayne Hines Property Tax Bureau Chief, regarding the 2015 Irrigation Exemption. Commissioner Katsilometes recognized Mr. Hines, who presented the report on the irrigation exemption for 2015. Mr. Hines reported that the 2015 Irrigation Exemption is at a total value of \$329,860,708.

There were no questions or comments.

Commissioner Katsilometes sought a motion to adopt the 2015 Irrigation Exemption as reported at a total value of \$329,860,708. Commissioner Roberts moved to adopt the 2015 Irrigation Exemption Roll as reported at a total value of \$329,860,708. Commissioner Werk seconded. There were no comments or questions. All voted in the affirmative and the motion passed.

Present and Equalize County Assessments

The fourth order of business was to consider the report by Alan Dornfest, Property Tax Policy Bureau Chief, on the state-wide County Property Categories, as well as equalization and to consider the adoption of the state-wide county property roll abstracts. Commissioner Katsilometes recognized Mr. Dornfest.

Mr. Dornfest reported that the Property Tax staff worked with the counties through the year and the counties are now adequately in compliance. Mr. Dornfest noted the change in Bannock County from the original report. Commissioner Katsilometes questioned Category 68 and Mr. Dornfest noted there was a slight decrease in value for Category 68 in Bannock County.

Commissioner Katsilometes asked if the Board had any additional questions or comments on the report. There were no questions or comments, nor further discussion on the report.

Commissioner Katsilometes sought a motion for the equalization and adoption of the state-wide county property roll abstracts. Chairman Jackson moved to adopt the report presented on the equalization of the state-wide 2015 County Roll Abstracts as the findings of the State Board of Equalization. Commissioner Werk seconded. All voted in the affirmative, and the motion passed.

Other Business

There was no other business.

Adjourn Board

Commissioner Katsilometes considered a motion for adjournment, having considered all of the business to come before the 2015 Board of Equalization. Commissioner Roberts moved to adjourn the 2015 State Board of Equalization. Commissioner Werk seconded. All voted in the affirmative, and the 2015 State Board of Equalization stood adjourned.

Valerie J. Dilley
Secretary

Tom Katsilometes
Chairman – Idaho State Board of Equalization