

**COMMISSIONERS' OPEN MEETING
MINUTES OF MEETING HELD APRIL 10, 2012**

In attendance: Commissioners David Langhorst, Tom Katsilometes, and Richard Jackson; Valerie Dilley, Steve Fiscus, Mark Poppler, Ted Spangler, Randy Tilley, Bill von Tagen, Doreen Warren; Alan Dornfest, Rich Anderson; Brad Wills, Jeremy Pisca.

Public Session.

Chairman David Langhorst convened the meeting.

Business Requiring Vote of the Commission.

Resolution 12-01: Property Tax Temporary Rule 620 – Exemption For Never Occupied Residential Improvements and Commercial, Industrial, and Residential Site Improvements.

Alan Dornfest, Property Tax Rules Committee Chair presented Resolution 12-01: Property Tax Temporary Rule 620 – Exemption For Never Occupied Residential Improvements and Commercial, Industrial, and Residential Site Improvements. Alan noted that the recently enacted House Bill 519 provides a property tax exemption, which is retroactive to January 1, 2012. Both the county assessor and the taxpayer need certain clarifications in order to administer and apply this exemption for the current tax year, 2012.

The Temporary Property Tax Rule 620 establishes May 1 as the deadline for applying for the site improvement exemption for the current year and affirms the statutory [Idaho Code section 63-602(3)] deadline of April 15 for future years. The exemption is lost if the property is conveyed and the proration of assessment as set out in Idaho Code section 63-602Y applies. The Temporary Property Tax Rule 620, if adopted, will be effective January 1, 2012, and remain in effect until the conclusion of the next regular session of the Idaho Legislature as provided in Idaho Code section 67-5226.

The Property Tax Rules Committee worked with the taxpayers on this statutory amendment, which defines site improvements to the land. The statute calls for an application for the exemption. Alan noted that the committee would continue to work toward a permanent Rule; however, legislation may be necessary to clarify the provisions.

Chairman Langhorst opened to take comments from both staff and the public. Mark Poppler, Idaho State Tax Commission Chief Financial Officer, asked if the May 1 deadline was unique or if the three-week timeframe was necessary. Alan responded that the committee was trying to compromise, and although not a perfect rule, hoped to avoid pushing taxpayers into an appeal process. The mechanism is already there to get the word sent out to those who need to know. Jeremy Pisca, representing the Association of Realtors, voiced support and appreciation for the work Mr. Dornfest has done.

Commissioner Katsilometes asked about a definition for land developer. Alan stated the definition was not necessary for the temporary rule and the committee did not have a consensus on the definition. The committee will work on a definition which may need legislation.

Chairman Langhorst was open to a motion. Commissioner Jackson moved that the Resolution 12-01: Property Tax Temporary Rule 620 – Exemption For Never Occupied Residential Improvements and Commercial, Industrial, and Residential Site Improvements be approved and Commissioner Katsilometes seconded. There were no further questions or comments. All voted in the affirmative, and Resolution 12-01 was adopted.

Other Business.

Ted Spangler, Legal/Policy Consultant, noted there will a meeting that afternoon for the rule committees chairs regarding the specific requirements for notices in SB 1366.

Commissioner Jackson noted that the Property Tax Rules Committee was a perfect example and model for the other committees on how to receive input from the public.

There was no other business.

Public Comments.

There were no more public comments.

There being no further business, the meeting adjourned.

Valerie Dilley
Secretary

David Langhorst
Chairman