

**IDAHO STATE TAX COMMISSION**  
**COMMISSIONERS' OPEN MEETING**  
**MINUTES OF MEETING HELD NOVEMBER 19, 2013**

In attendance: Commissioners Richard W. Jackson, Tom Katsilometes, David R. Langhorst, , and Ken A. Roberts; Michael Chakarun, Valerie Dilley, Alan Dornfest, Mark Poppler, Bill von Tagen; Rick Anderson, Erin Brady, Sherry Briscoe, Leena Gilman, Dwayne Hines, Kathleen Ireland, Jim Powell, Erick Shaner, Jerott Rudd, and Kristy Torres.

Guest: Terry Accordino, Brody Aston, Austin Baldwin, Katrina Basye, Mike Brassey, Elli Bronin, Craig Church, Benjamin Davenport, Betty Dressen, Brent Endicott, Zach Hauge, Gene Kuehn, Bruce Nielsen, Mike Reynoldson, Betsy Russell, Rick Smith, Gerry White, Sharon Worley; George Carr, Robert Strong, and June Fullmer via teleconference.

**Convene Meeting**

Commissioner Tom Katsilometes convened the open meeting scheduled to hear comments on ISTC Proposed Property Tax Rule 205 – Personal and Real Property – Definitions and Guidelines and ISTC Proposed Property Tax Rule 626 – Property Exempt from Taxation – Certain Personal Property. Commissioner Katsilometes welcomed those in attendance and acknowledged those teleconferencing in for the hearing.

**Public Hearing**

Commissioner Katsilometes introduced Alan Dornfest, Property Tax Rules Committee Chair, who presented the committee's recommendations the Proposed Property Tax Rules 205 and 626. After a brief review of the proposed rules, Alan recommended that the Commission adopt both rules for submission to the 2014 legislative session.

**Public Comments**

Commissioner Tom Katsilometes opened for any questions or comments from the room.

Several representatives from the industry, practitioners, and tax organizations offered their comments. June Fullmer, Valley County Assessor, and Gene Kuehn, Canyon County Assessor, commented in favor of the rules, especially Proposed Property Tax Rule 205 for both consistency and further legislative direction.

Other comments both in support or against the rules were received from: Rick Smith, Hawley Troxell Ennis & Hawley; Bruce Nielson, Northwest Pipeline; Jerry White, Union Pacific Railroad; Katrina Basye, Idaho Power; and Terry Accordino, Micron Technology.

Each representative thanked the commissioners for the opportunity to voice their support or concerns about the proposed rules and appreciated the Commission's openness to the public through the negotiated rulemaking process.

Commissioner Katsilometes asked if there were any more comments or questions and no further comments were offered. The Commissioners thanked those who had participated in the

negotiated rulemaking process and expressed how much the Commission needs and values the input.

### **Deliberations**

Commissioner Katsilometes opened the deliberations on the Proposed Rule 205 and Proposed Rule 626. All four commissioners considered the comments offered and discussed the two proposed property tax rules.

Commissioner Katsilometes noted that the Commissioners will vote on these two property tax rules following a ten-minute recess.

### **Recess**

### **Vote on Proposed Rules**

Commissioner Katsilometes opened for a motion on the two rules presented today at the hearing, ISTC Proposed Rule 205 – Personal and Real Property – Definitions and Guidelines, and ISTC Proposed Rule 626 – Property Exempt from Taxation – Certain Personal Property.

Commissioner Roberts moved to adopt ISTC Proposed Rule 205 – Personal and Real Property – Definitions and Guidelines and ISTC Proposed Rule 626 – Property Exempt from Taxation – Certain Personal Property. Chairman Jackson seconded.

Commissioner Katsilometes asked if there were any further questions or comments. Steve Fiscus requested to amend the motion and include correcting the addressed Adobe problem with Proposed Rule 626.

Commissioner Langhorst moved to include the amendment for ISTC Proposed Rule 626 – Property Exempt from Taxation – Certain Personal Property and adopt both proposed rules. Commissioner Roberts seconded. All voted in the affirmative and the motion passed.

### **Other Business**

Commissioner Katsilometes asked if there if there was any other business to consider and there was no other business.

### **Adjourn**

There being no further business, the meeting adjourned.

Valerie J. Dilley  
Secretary

Tom Katsilometes  
Chair