

IDAHO STATE TAX COMMISSION
COMMISSIONERS' OPEN MEETING
MINUTES OF MEETING HELD DECEMBER 8, 2014

In attendance: Commissioners Richard W. Jackson, Tom Katsilometes, and Ken A. Roberts; Michael Chakarun, Valerie Dilley, Scott Grothe, Mark Poppler, Bill von Tagen; Rich Anderson, Sherry Briscoe, Alan Dornfest; Erick Shaner.

Guests: Benjamin Davenport.

Public Session.

Chairman Richard W. Jackson convened the open meeting. The Chairman welcomed the guest Benjamin Davenport, Associated Taxpayers of Idaho (ATI) President.

Business Requiring Vote of the Commission.

Resolution 14-12 – ISTC Proposed Temporary Property Tax Rule 006 T– Incorporation by Reference.

Alan Dornfest, Property Tax Rules Committee Chair, presented Resolution 14-12 – ISTC Proposed Temporary Property Tax Rule 006 T – Incorporation by Reference, which is regarding appraisals. Alan noted that Idaho Code Section 67-5229 provides for the incorporation by reference into agency administrative rules documents that would be cumbersome to include in the rules of the agency. The Property Tax Division has an administrative rule identified as ADAPA 35.01.03.006 which needs to be changed or updated each year by the adoption of a proposed rule. The rule was approved by the Property Tax Rules Committee in July, but was not published through an inadvertent oversight. It was now necessary to adopt a temporary rule, with the effective date of January 1, 2015, to make the necessary 2015 changes in time for the valuations due next year.

Commissioner Katsilometes moved that the Resolution 14-12 – ISTC Proposed Temporary Property Tax Rule 006 T – Incorporation by Reference be adopted, and Commissioner Roberts seconded. There were no more comments or amendments. All voted in the affirmative, and the Resolution 14-12 was adopted.

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

Other Business.

There was no other business.

Public Comments.

There were no more public comments.

Adjourn

There being no further business, the meeting adjourned.

Valerie J. Dilley
Secretary

Richard W. Jackson
Chairman