



Idaho State Tax Commission
PROPERTY TAX RULES COMMITTEE
Meeting Minutes
April 23, 2013
9:00 am – 12:00 pm 1CR5

ATTENDEES: Alan Dornfest, Rick Anderson, Betty Dressen, Brenda Richards, Christopher Rich, Dwayne Hines, Gene Kuehn, Steve Fiscus, Ken Roberts, Tom Katsilometes, Brad Vanderpool, Brad Wills, Brent Adamson, Brett Endicott, Carolyn Watts, Dwight Davis, Erin Brady, George Brown, Jan Barnard, Janet James, June Fullmer, Justin Baldwin, Kathlynn Ireland, Linda Jones, Mike Chakarun, Nancy Werdel, Pam Waters, Patty Bauscher, Rachel Baird, Ron Fisher, Sally Finlayson, Sharon Worley, Sherry Cann, Tim Tallman, and Terry Accordino.

MINUTES: The March 21, 2013 minutes were unanimously approved.

LEGISLATIVE UPDATE: Rick reviewed the following bills, and noted that all of these have become law

HB014	HB202	Also followed were
HB024	HB242 – will be discussed today	Certain Senate Bills
HB025	HB244	That were also all passed
HB042	HB315	Into Law:
HB052		S1009
HB140		S1107a
HB141		S1111
HB242	This was discussed at length, with Brad Wills and county assessors giving their input. Gene and Alan suggested that a rule was not needed on this, but would be better served through a Guidance Letter, which Alan will draft defining the market value base and land developer entity issue. Gene will send a notice to the assessors too.	
	<i>The committee reviewed an email from Brad Bovey with his concerns.</i>	
Rule 632T	Oil & gas exemption is out in a temporary rule	It was decided to move forward with publishing this as a Temporary and proposed rule
Rule 302T	Repealed flat out	
Rule 626T	Personal property exempt from taxation	

STATUS REPORT: Rick presented a brief status report on the rules and discussed which will be negotiated and which will not.

OLD BUSINESS:

Proposed Property Tax Rule 020: Regarding the approximation of market value for all registrations required, it was discussed to change the percentage to 50% of the value of the unit will be considered RV for licensing. Considering these new percentages, Alan recommended we move this rule through the pipeline. It was discussed that the earliest this rule could be effective would be January 1, 2015. Alan and Rick will rewrite and create a PARF.

Proposed Property Tax Rule 700: This change connects this rule to the administrative & enforcement rules. This rule deals with information release authorization to state or elected officials. Gene motioned, and Rick seconded to move forward with this rule, subject to approval of the PARF. The committee agreed.

Proposed Property Tax Rule 803: Making sure that the taxing districts don't levy more than they advertise. Alan's concern is for school emergency funds. We will continue on with this negotiated rule. We need to share a draft of this rule with the state board of education.

NEW BUSINESS:

Proposed Rule 302: Committee is fine with publishing this as a temporary rule, no negotiating is needed.

Proposed Rule 626: Alan and Rick went over the many details of this rule, discussing replacement dollars, and how to differentiate between the locally assessed and centrally assessed properties, and looked at the affidavit language. It was also discussed whether the taxpayer still gets the election to choose the property for the exemption and create a tax shift. The question was raised about information telling the taxpayer when and how to file for exemptions. This language will be added into the rule as well. This rule is still in the negotiation process.

Proposed rule 632: Regarding the new exemption for oil and gas wells, this will move forward as a negotiated rule.

Next Meeting Date: Monday, May 20, 2013, 9:00 a.m. in 1CR5

Alan Dornfest
Chairman

Sherry A. E. Cann
Rules Coordinator