

IDAHO STATE TAX COMMISSION
COMMISSIONERS' OPEN MEETING
MINUTES OF MEETING NOVEMBER 4, 2020

In attendance: Commissioners Tom Katsilometes, Janet Moyle, Elliot Werk, and Jeff McCray; Phil Skinner, George Brown, Tom Shaner, Chris Barry, Rhamona Grabenstein, Mark Warbis, Nick Landry, Tami Ryals, Daniel Raines; Kolby Reddish and Becky Ihli joined via Microsoft Teams

Guests: Miguel Legaretta, Associated Taxpayers of Idaho; Laura Lantz, Executive Director, Idaho Society of Certified Public Accountants; and Renee Eymann, Taxpayer Services Unit, joined via teleconference.

Public Session

Commissioner Katsilometes called the meeting to order and welcomed all those in attendance, whether in the room, on the phone, or joining via Microsoft Teams.

Recognition of Certificates of Service

Commissioner Katsilometes acknowledged the employees receiving Certificates of Service. Adriana Linares, Tax Auditor 2, Audit/Tax Discovery Bureau, 5 years; Will Hodson, Technical Records Specialist 1, Collection/Twin Falls Field Office, 5 years; Hobart Newton, Technical Records Specialist 1, Revenue Operations/Initial Data Operations, 5 years; Kathy Johnson, Tax Compliance Officer 2, Collection/Lewiston Field Office, 5 years; Gabrielle Phillips, Tax Compliance Technician, Collection/Coeur d'Alene Field Office, 5 years; Jeff Waldal, Technical Records Specialist 1, Revenue Operations/Permit Accounting Services, 5 years; Tim Hurst, Tax Compliance Officer 3, Collection/Boise Field Office, 10 years; Glenda Smith, Program Manager, Management Services (currently assigned to the LUMA Project), 10 years; Jeremy Janson, Tax Auditor 3, Audit/Income Tax Audit, 10 years; Laureana Thorn, Taxpayer Services Representative, Taxpayer Resources Unit, 10 years; Karl Patton, Tax Auditor 3, Audit/Income Tax Audit, 15 years; Shanna Deitrick, Tax Field Office Manager, Collection/Boise Field Office, 15 years; Jodie Long, Technical Records Specialist 3, Revenue Operations/Taxpayer Accounting, 25 years; Portland O'Connor, Technical Records Specialist 2, Revenue Operations/Taxpayer Accounting, 25 years; Justine Weaver, Program Manager, Administration/Quality Assurance and Research, 30 years; Shelli Boggie, Human Resource Specialist, Senior, Administration/Human Resources, 35 years.

This is a combined total of 215 years of service. The Commission appreciates all these employees and congratulates them on their years of service. Commissioner Werk is looking forward to the day, hopefully soon, when we can again all be in the same room to celebrate and recognize everyone in person.

Business requiring a vote of the Commission

Minutes: Open Business Meeting – September 2, 2020

Commissioner Moyle moved to accept the minutes of the Business Meeting held on September 2, 2020. Commissioner Werk seconded the motion. There was no discussion; all commissioners voted aye and the minutes of the Business Meeting held September 2, 2020 were approved.

Resolution 20-05: Pending Rules

Mr. Tom Shaner, Tax Research Manager, presented Resolution 20-05: Pending Rules for the Commission's review. This is the culmination of our rules process for the year. All these rules have gone through the various notifications and the last step is for the Commission to adopt them. The rules will take effect immediately upon the Commission's adoption. The legislature has the option to either ratify or reject the rules. This year, because of the moratorium, all these rules are what we would classify as non-negotiated, except for the beer and wine rule. The beer and wine industry asked, early in the pandemic, that we change the requirement to have tax audit staff witness the destruction of inventory.

They had a greater than normal inventory this year because of the pandemic and there are restrictions on how much can be disposed at any one time. It would have been difficult to get our staff out there day after day. This rule was included in the Governor's executive order; it was a part of the "one-for-one" this year.

Commissioner Moyle asked Mr. Shaner to clarify whether this is a permanent rule change, where our staff will not be present, or if this is a temporary change that staff won't be present? Mr. Shaner said this is permanent. We always had the option, it was at our discretion; we could have done this without the rule change, but the industry felt better having it in rule. They still must keep records and report what the changes are, to account for it, but they don't have to make an appointment to have our staff be on-site for the destruction. It is helpful for them and for us. We wouldn't want to do that three or four times per week with multiple distributors. Commissioner Moyle followed up asking that if we find there is a problem, will we bring this rule back and revert it? Mr. Shaner said if there is a discrepancy, we will impose the tax for the product inventory, so the first step is that we will have them pay the tax on it. Whether we witness the destruction is less important.

Commissioner Werk asked about the changes in Rule 120, investigation of complaints, section 02.b and c. Mr. Shaner said he will defer to Property Tax staff and attorneys, but his understanding was that the language was incorrect. The word "order" at the beginning of 02.c implies it falls under the Administrative Procedures Act (APA), but it does not. Mr. Kolby Reddish, Deputy Attorney General, said the removal of the word "order" does not substantively change anything and removes the implication that the process falls under the scope of the APA. Commissioner Moyle asked if this has gone through the legislative process or if we are just making this change internally. Mr. Reddish said he believes this is an internal change. Mr. Shaner added this is the final step before the changes are presented to the legislature for their review in the upcoming session. Mr. George Brown, Property Tax Administrator said these changes have gone through the normal rule-making process and were proposed after receiving pressure from taxpayers and because the Tax Commission has no authority to issue an "order" under these circumstances; the Tax Commission cannot require the county to implement the recommendations of an investigation. Commissioner Werk noted that it appears just the word "order" is at issue and asked why the entire subparagraph c is being removed, since it describes how the county is notified of who will be investigating and why? Mr. Reddish said the word "order" is being removed because it was never intended to cause an investigation to fall under the purview of the APA. Commissioner Moyle asked if we are sure that was not the intent since it has been in rule for a reason. She said she feels this may be changing the intent. She is uncomfortable with the change and finds the timing suspect.

Mr. Reddish said there is nothing else in the Tax Commission that follows the contested case procedure. He has read the minutes of the initial implementation of the rule and there is nothing to indicate that it was intended to fall within the scope of the APA. Commissioner Werk said that if the word is the issue, and the step is not, then remove the word and keep the step. Mr. Reddish agreed with Commissioner Werk that subparagraph b does not include the notification of who will be investigating, nor why the investigation is being conducted. Commissioner Werk noted that it is very late in the season to attempt to have this published again but asked if it is possible. Mr. Shaner said we are at the deadline; he believes we will need to wait until next year to make changes.

Mr. Reddish said the removal of subparagraph c was thought to comply with the Governor's Red Tape Reduction Act. Commissioner Moyle agreed with Commissioner Werk that removing subparagraph c is removing a step in the process. Commissioner Werk asked if removing the word "order" and retaining subparagraph c would cause any ongoing issues. Mr. Brown replied that he is disappointed this wasn't discussed until now, and it is possible that there will continue to be arguments and potential litigation. In over 9 years, the Tax Commission has completed approximately 10 investigations, having turned down over 300 requests. He cannot determine the future. Commissioner Moyle asked Mr. Brown if the rule is causing the problem or the fact that we choose not to investigate. Mr. Brown declined to answer the question saying there is litigation surrounding the question. He continued by saying that no one argued these changes when they were drafted since they saw it was reducing a redundancy. Perhaps that was a mistake.

Mr. Brown said the Tax Commission believes it has the discretion whether to investigate. The argument has been made that it is not at the discretion of the Tax Commission, that the decision to investigate or not can be appealed to the court because of that language. Mr. Reddish added that this is where the problem has arisen. The statutory basis for Rule 120, 63-105A, subparagraph 10, says the Commission can initiate an investigation as they deem necessary. The governing statute does not mention orders and they felt it was more consistent with the statutory basis for the rule. Commissioner Werk clarified that the statute says “can” or “may,” not “shall;” there is no requirement, just the ability to initiate an investigation. He feels subparagraph c should be retained without the word “order.” Mr. Shaner said the Commission can adopt the resolution subject to edits. This would have to be republished and if we have time to do that, it can still be considered this year. If not, it will need to be reviewed next year.

Commissioner Werk moved to approve resolution 20-05: Pending Rules with the exception that Rule 120, subsection c be retained and modified replacing the word “order” with the word “notice.” Commissioner Werk’s motion died with no second.

Commissioner Moyle submitted a substitute motion to approve Resolution 20-05: Pending Rules, with the exclusion of Rule 120, to allow time to get the wording correct. Commissioner McCray seconded the motion. Commissioner Katsilometes called for a vote on the substitute motion. Commissioners Moyle, McCray and Katsilometes voted in favor of the substitute motion; Commissioner Werk voted in opposition. Resolution 20-05: Pending Rules was approved, except for Rule 120.

Mr. Shaner said he will report to the Commissioners as soon as he knows how to proceed.

Resolution 20-06: Delegations of Authority

Mr. Phil Skinner, Lead Deputy Attorney General assigned to the Idaho State Tax Commission, presented the Delegations of Authority for the Commission’s review. As an introduction, when Idaho Law gives authority to the “Tax Commission,” it grants authority to this body as a group. These four commissioners cannot possibly perform all the responsibilities and duties required of the Tax Commission by statute, so this document grants them the ability to delegate authority to various employees of the Tax Commission to do Tax Commission business such as audit, collect taxes, issue refunds, revoke permits, make assessments, etc. This document was last updated in 2016. Before that in 2015, 2014, 2013 and there was a 3-year gap in 2010 and a 4-year gap in 2006, so there has been a 4-year gap before and that is where we are now. Most of the changes since 2016 were at the request of the division administrators.

Commissioner Moyle asked Mr. Skinner to explain whether there has been “or written designee” in paragraph 3, or if that is new to this resolution. Mr. Skinner said that has been there; the only thing that has changed substantively is in paragraph 2. It used to say, “program oversight commissioner.” “Program” was removed because it was unnecessary: everyone uses the term “oversight commissioner.” The Chairman’s name was updated to Jeff McCray, and the secretary to Maria Young. The phrase, “...and chief operating officer” was added because it is a new position this year and there was a sentence that said, “no less than annually, each responsible program manager will provide the secretary with a roster by employee position of all delegated responsibilities.” This has not been done, there is no requirement in code that it be done, and the positions are delegated, not the individuals, so there was no need to have an updated list submitted annually. Paragraph 3 has not changed from previous versions. This document does require an oversight commissioner, as well as the COO to sign off on any further delegation by a Division Administrator.

Commissioner Katsilometes noted no further questions and asked for a motion on Resolution 20-06: Delegations of Authority. Commissioner Jeff McCray moved to approve Resolution 20-06; Commissioner Werk seconded the motion.

Commissioner Moyle commented that she will be voting against this, specifically because of some of the things that have happened within the Commission over the last year. Commissioner Moyle stated, “The legislature told us specifically when we brought forward some legislation that we were not to have a director. They even took away some of our budget capacity because of it. And so, because of that, we came back and Chairman Harris decided that he was going to go ahead and through DHR, Susan

Buxton, and through DFM, they came up with a way to fund this position and he renamed it to the COO, our Chief Operating Officer. This is not a war that I want to have. The legislature directs our budget. They were very specific in their directions. When we delegate our power and our authority, it's serious. And why do we have a chairman if our chairman is just going to delegate his authority to a staff member? This is not the direction we should be going. This agency functions well. We function well without having a so-called COO. And I don't see where we have improved this agency's functionality. In fact, I think all we have done is muddied the waters of authority within our agency. So, because of that, my vote today will be a 'no' on this particular resolution. Now, I agree that I cannot do all the functions and that some authority should be delegated. But I am not going to delegate my authority to a staff member who we have been instructed not to have."

Commissioner Katsilometes asked for any further comment. Hearing none, he called for a vote on the motion. Commissioners McCray, Werk, and Katsilometes voted in favor; Commissioner Moyle voted in opposition. Resolution 20-06: Delegations of Authority was approved.

Administrative Reports

Rhamona Grabenstein, Human Resources Officer

Ms. Grabenstein reported that Human Resources has been very busy this year. COVID has added to their workload, but they have developed great protocols and have been able to return employees to their Continuity of Operations Plan (COOP) telecommuting agreements. She believes they are doing very well; work is still getting done. Ms. Grabenstein reported we have been fortunate there has been no community spread. She appreciates that all employees are observing the safety protocols that are in place.

Human Resource staff are working to fill 19 of the 42 vacant positions. Recruitment is happening at an accelerated pace. So far in FY21, 48 positions have been filled. She is very happy to report that 27 of those positions were filled by promotion or lateral transfer of internal employees. Revenue Operations has already begun the process for hiring tax drive employees.

Ms. Grabenstein said she continues to work on the Effective Meetings training for leaders and supervisors. That training has been well attended and she has received positive feedback. Effective Meetings training is developed to ensure we are communicating in the best possible way with our employees.

Ms. Grabenstein is happy to announce that the 2nd annual employee engagement survey will be deployed on November 9, 2020. There were some email security issues with the deployment last year, but Scott Grothe worked with Information Technology Services (ITS) and we shouldn't have any concerns this year.

Chris Barry, Interim Revenue Operations Administrator

Mr. Barry reported that year-to-date, we have received 927,837 individual income tax returns. This compares to 906,000 received all last year, so income tax returns continue to increase. Year-to-date, the number of individual income tax returns is up 3%. Electronically filed returns are at 86%, which is an increase of about 0.5% over last year. Year-to-date Business Income Tax returns filed is 110,000; 80% of these were filed electronically. Electronic filings are great because some paper returns are received in multiple boxes. Some temporary employees are still employed and continue to open returns that were received October 15.

Revenue Operations is updating the processing system to accept the 2020 returns. As soon as the legislature makes changes to the taxes in 2020, Revenue Operations staff begin reviewing forms for any changes or modifications that need to be made for the coming filing year; it is about an 8-month project. They work with the software developers who want to file electronic returns in Idaho. It involves considerable planning, system development, testing and many employee hours to be ready for the first return to arrive. They have not missed that deadline often.

Mr. Barry is also involved with the annual training for accountants. We have partnered with the Idaho Society of Certified Public Accountants (ISCPA) to present updates to the community about Idaho taxes. He estimates the Tax Commission has been doing this for over 40 years. It has been expanded to other states and groups. Last year there were 11 presentations. This year, there were 3 virtual

presentations from the offices of the ISCPA; it was a live presentation to a group in Boise and broadcast throughout the state. We have been contacted by two groups, in Washington and Oregon, to provide virtual training for tax preparers on Idaho taxes. Revenue operations experienced “downtime” in late December, but they will be ready for the next tax drive that begins in January.

Mark Warbis, Public Information Director

Mr. Warbis thanked Human Resources for training, employee engagement, and recruitment efforts they have been pushing through effectively, especially considering the challenges of the pandemic and having so many people working remotely. On Monday, those efforts allowed Tom Shaner, Tax Research Manager, to welcome Tami Ryals to his team as a Tax Specialist. She comes to the Tax Commission from the private sector and will be taking over Income Tax and the administrative and enforcement rules committees in the coming year. Mr. Warbis also announced the promotion of Celeste Schmidt who was promoted to Program Manager. She began her new position by helping Audit prepare taxpayer letters through GenTax. Her collaboration with the Audit team will improve the document review process and help to develop that process agency wide.

Mr. Shaner is also working closely with Commissioner Moyle, an ad-hoc committee of accountants from the ISCPA, and economists from the Division of Financial Management (DFM) to critically review the potential fiscal impact of conforming Idaho’s tax laws to the Internal Revenue Code changes that occurred as a result of the Coronavirus Aid, Relief, and Economic Security (CARES) Act that was passed this past spring.

The Taxpayer Resources Unit (TRU) is preparing information packets about the Tax Commission and our operations for distribution to members of the legislature for the upcoming session. Those packets will include information on our organization and key contacts, our strategic plan, this year’s tax commission operations during the pandemic and our proposed bills and rules for the upcoming legislative session. It appears there will be 16 new legislators; about 15% turnover of the current legislature.

Finally, TRU will be communicating through social media and our website newsfeed to remind taxpayers that any unemployment benefits, bonuses, or grants they received during the pandemic are taxable by the state. They are also coordinating efforts with the Department of Labor to contact all the unemployment benefit recipients via email with the same information.

Commissioner Werk asked if there is a plan to have a legislative tour this year? Mr. Warbis said in lieu of a tour, the other agencies with whom we have been involved (Idaho Department of Transportation and the Department of Fish and Game) are each doing their own things. All collectively decided that having virtual communication is better. First, and as soon as possible after the election, the Tax Commission will be emailing the information packets to all legislators. Then, after the organizing sessions are completed and legislators have received their committee assignments, the Tax Research Team will focus on the legislators in leadership and the chairmen of germane committees in both the House and the Senate. They will have any impactful meetings they can schedule to help people understand what we do and how we do it and the resources we have available.

Commissioner Werk noted he attended an Economic Outlook and Revenue Assessment Committee (EORAC) meeting earlier this year. Senator Agenbroad suggested, because of the tax implications of all the grants and unemployment payments, that we explore notifying people individually that when they received the money, there was nothing withheld. The recipients owe tax on that money. Commissioner Werk asked if we can notify individuals? Mr. Warbis said we have coordinated with our Attorney’s General and the Idaho Department of Labor (IDOL). We have an information sharing agreement with IDOL. It would be cost prohibitive to attempt to contact everyone using their physical addresses. However, Justine Weaver, in Quality Assurance and Research, has contacted IDOL and they are coordinating the transfer of the email information for all the recipients of unemployment insurance benefits. The Tax Commission already has the information for the grant and bonus recipients because we administered those, and he believes we will be able to contact everyone electronically. His team is working on that right now. Commissioner Werk clarified that it appears we are acting on Sen. Agenbroad’s suggestion and we will notify individuals by email. Mr. Warbis said we have never done this before – leveraged our information sharing agreement to accomplish something like this. There was

no clear understanding of the degree to which we could use the information. Mr. Warbis has spoken directly with IDOL Director Revier and yes, this is in direct response to Senator Agenbrood's suggestion.

Commissioner Moyle said that prior to the EORAC, we did put out notification from the Tax Commission regarding this issue. There is misinformation on the website. Alex Adams, Division of Financial Management Administrator, contacted Mr. Warbis who put something out to his unit saying taxes were due on that money prior to the EORAC meeting. This was not in direct response to one request. Alex Adams had contacted us, and she had also directed that information to go out. There were several contact points on that. Mr. Warbis said Commissioner Moyle is correct in that we did reach out previously, but en-masse, they had been using a wide approach instead of a targeted approach. He was not aware of the other contacts, but his own personal direction on this has been driven by the conversation with Senator Agenbrood. Regardless of how we got there, this is very warranted because we don't want people surprised by the taxes due. Commissioner Moyle said this is a good use of our analytics and our data. We need to take the opportunity to use our own individual data more. Commissioner Werk said it's nice to have a discrete universe where we can try to contact people directly. He asked Commissioner Moyle about her statement that there was misinformation on the website. He is unclear whether that is on our website, or just in general. Commissioner Moyle replied that it is general as to whether taxpayers owe taxes on the money they received. If you search it now, even, there is misinformation, so it is extremely important that we communicate that to the taxpayer. There was no withholding and taxpayers will have a tax due.

Nick Landry, Financial Executive Officer

Mr. Landry reported on receipts, the agency budget and projects. September receipts to the general fund are 7% higher year over year. This figure is led by a strong revenue in individual income and sales tax with year over year increases of 11.64% and 7.71% respectively. Since July, general fund revenues have exceeded the forecast by over \$30 million every month in fiscal year 2021. The October numbers will be released tomorrow (November 5, 2020).

Through November 2, the Tax Commission has 63.6% of the fiscal year 2021 budget remaining. The Commission can expect at least \$269,724.23 in COVID related reimbursements; \$124,608.93 for our auditor's assistance to the Department of Labor, and \$145,115.30 for reimbursement of cleaning supplies, PPE, and IT equipment to enable staff to work from home. He and his staff continue working with the Governor's Coronavirus Financial Advisory Committee (CFAC) and Department of Labor on the receipt of those funds.

Additionally, the Commission's lease at the Chinden Campus has decreased by \$647,200 and there will be a corresponding adjustment to our budget. Commissioner Moyle asked Mr. Landry to talk about the lease and whether it was negotiated, or we were told what it was going to be. Mr. Landry replied that it was a decrease. There is a portion of the rent that pays for the bond. Traditionally, that should have been coming from the Permanent Building Fund. When we first moved, it was not coming from the Permanent Building Fund, it was built in to pay the state back, so they made that adjustment for this year: our lease costs here have decreased significantly. Commissioner Werk asked how much we are now paying, per square foot, under this new lease rate. Mr. Landry replied that he believes it is about \$12 or \$13. He does not have specific numbers here but can get those for the Commissioners. The cost per square foot depends on how the space is rated; not everything in this building is rated the same way. The cost per square foot depends on whether it is warehouse and storage or general office space. Commissioner Werk followed up saying that at Washington Group Plaza, we were offered a lease at either \$24 or \$25 per square foot, so going down to \$12 or \$13 overall is a dramatic savings for the state. It seems to be a net win.

Mr. Landry said the GenTax v12 upgrade will take place on December 5. This is a significant update to the interface, allows better compatibility with mobile devices, a redesign of the Taxpayer Access Portal (TAP), reporting on Key Performance Indicators, and end-user security management improvements. Staff have been testing the upgrade since mid-July and will complete those tests by November 20. TAP will be offline during the release of the v12 Upgrade, beginning December 4 at 11:00 p.m. After the successful verification by agency staff, TAP will be brought back online, but no later than

9:00 a.m. Monday, December 7. Executive Leadership and the Commissioners will be able to see a demonstration of the new version and the capabilities on November 19.

The state is starting the first round of LUMA system integration testing. The testing roles have been assigned to all accounting and purchasing professionals. The Tax Commission will begin testing the deposit process on November 18. The Tax Commission has unique needs for revenue and the implementation partner is working on a solution that creates more efficiencies in how we distribute cash across the state. The solution is currently scheduled for testing in January 2021.

Renee Marsh, Business Analyst in the Project Management group is working with the ITS developers on creating a new Share Point site for the Tax Commission. They continue to gather requirements from Human Resources and the Taxpayer Resource Unit. There are weekly meetings with the Tax Commission analysts and the ITS developers to update progress. Further details will be provided when those requirements are more well defined.

The Tax Commission's new external website is progressing well. The shell is built, and Somer Weich, our Web Developer is working with Collection and Audit on their pieces of the website. More details will be provided when they are available.

Commissioner Werk said it sounds like there's a lot going on in the agency and he complimented all the employees for being able to be flexible and doing all this testing for GenTax, Luma, and Share Point, along with their regular jobs. Day in and day out, we always see employees stepping up to the plate and the Commissioners appreciate that.

George Brown, Property Tax Division Administrator

Mr. Brown reported everyone has had interesting struggles this year because of COVID. Property Tax spends much of their time in counties, but for the first three or four months of the pandemic, his staff couldn't visit any counties. Staff developed interesting techniques for training and to be able to communicate. They have conducted 20 regional training courses this year, which is about three times as many as usual. There is usually a winter and summer school, but it has been supplemented this year with regional courses. There is a tremendous demand because turnover in the counties is extremely high, both with elected officials and the staff; many with only one – two years in the assessor's offices. In addition to the regional courses, they have developed some online courses; mapping is a hybrid and they will continue to use that one. It isn't necessarily the best tool, but it's a good one for those that need the training. The winter school this year will have 22 mapping-related courses. They had a relatively successful summer school, with about 1/3 of the normal number of attendees. Those that came were glad it was offered.

Property Tax is statutorily required to train County Commissioners on how to perform the Boards of Equalization (BOE). Usually that training involves the Division Administrator and Matt Virgil, the Consulting Appraisers Manager. They usually do that in three or four places around the state every two years, but there has been so much turnover lately that every two years isn't enough. They are now developing a program to conduct this training every year. Mr. Brown and Mr. Virgil will be traveling this March, before the BOE season, to conduct this training and they will include more basic appraisal training. Many County Commissioners have no experience with appraisals or with property taxation. The goal is to ensure the Commissioners have enough information and knowledge to be able to make the right decisions.

The Operating Property section has also had issues with training. The Western States Association of Tax Administrators – Committee on Centrally Assessed Property (WSATA-CCAP) annual appraisal school that is normally held in Logan, UT was cancelled. Operating Property added a "bare bones" training for new appraisers that will be conducted virtually over two days by Brent Eyre, a long-term appraiser from Utah who is also an expert witness in many cases, including some in Idaho. Mr. Brown thanked Alan Dornfest, Kathlynn Ireland, and Rod Brevig; Mr. Dornfest and Ms. Ireland presented at the International Association of Assessing Officers (IAAO) Virtual Conference and had a published article on that presentation in the IAAO Assessment Journal. Mr. Brevig, the Tax Commission Forrester, was solicited and wrote an article for the Northwest Woodlands Magazine.

The county support section was busy this year due to the Governor's Public Safety Initiative. Ultimately, the cities and counties that are participating in that initiative are going to receive about \$122.5 million out of the CARES Act funds. Of that, \$117.6 million will be directed to property tax relief on the tax bills going out in December to all taxpayers. That was a big pull for everyone in Property Tax. Every property tax bill that goes out begins in this office. Every county has a different system and each system had to be reprogrammed to add lines to calculate for that money. Mr. Dornfest, and Archie Keaton, data analyst, and Ms. Ireland spent over half their time over the last few months answering questions from taxpayers and from the Governor's office.

The technical support bureau provides support and direct programming for three different programs in all 44 counties. They also continue to work on the UAD Web programming conversions, which takes the programming treasurers and clerks use to send tax bills into a web-based platform. Bonner County has a beta version right now and Nez Perce has been converted. There are people in the counties working on those conversions. They have been doing a great job

There are six consulting appraisers throughout the state. There is a long-term vacancy in southwest Idaho, so to compensate, Matt Virgil has moved into a wider supervisory role and he only directly provides support for four northern counties and then he assists everyone else. Leslie Warnberg is the new hire in the Idaho Falls Field Office who comes to us with experience in the county and we have received wonderful reviews from the counties she supports.

Other Business

There was no other business.

Public Comment

Laura Lantz thanked Chris Barry, Cynthia Adrian, and Tom Shaner for the state tax updates. The ISCPA community appreciated their presentation very much. The Q & A period provides a good time to discuss issues they have and to get their questions answered. She appreciates the relationship we have and the cooperation. She thinks the Tax Commission has great people.

Miguel Legaretta thanked everyone for what they do and the opportunity to listen.

Executive Session

Commissioner Moyle moved to go into Executive Session with legal counsel pursuant to Idaho Code § 74-206(1)(f) to discuss the current status of litigation to which the Commission is a party. Maria Young, Management Assistant took a roll call vote: Commissioner Katsilometes, Chairman McCray, Commissioner Moyle, and Commissioner Werk all voted in favor and the motion passed.

The Commission met in Executive Session with its legal counsel pursuant to Idaho Code § 74-206(1)(f) to discuss the current status of litigation to which the Commission is a party. No matters requiring a vote of the Commission resulted from the Executive Session.

Public Comments

There were no public comments.

There being no further business, Commissioner Katsilometes adjourned the meeting.

Maria Young

Tom Katsilometes