

**STATE BOARD OF EQUALIZATION  
OPEN MEETING  
MINUTES OF MEETING HELD AUGUST 11, 2022**

In attendance: Commissioners Tom Katsilometes, Jeff McCray, Janet Moyle, and Jared Zwygart; Maria Young, Phil Skinner, George Brown.

Commissioner Katsilometes, Chairman for the State Board of Equalization, reconvened the State Board of Equalization for 2022 (Board) at 9:00 a.m. August 11, 2022.

George Brown, Property Tax Division Administrator, was recognized and said they continue to work on the abstracts for the Board. Property Tax staff contacted each county and asked them to confirm their numbers in Categories 56 (Construction, Machinery, Tools, and Equipment), and 68 (Other Miscellaneous Machinery, Tools, and Equipment). Currently, only Power County has moved taxable property into an incorrect category. Mr. Brown still expects to provide the Board the corrected abstracts by Monday, August 15. The Board may need to modify values in those categories if there are other counties that cannot reconvene their Boards of Equalization. Property Tax will know exactly what will need modification and how to do it.

Commissioner Moyle asked Mr. Brown what happened? Mr. Brown explained there have been some shifts between categories. The way transient property is reported is that companies who have transient property report everything in the transient category (Category 56), but it isn't transient at all. They've found that some of it is mobile buildings that are stationary, and those were listed those on their transient report, but now they aren't transient property, as the law identifies them. That never mattered until the exemption. Now that transient property is exempt, they've moved it and when Power County moved it, Category 68 went up, but Category 56 didn't go down, which is why staff questioned the \$1.7 million shift. They had added things to Category 56 that weren't transient or exempt. The amount was significant, and Category 56 remained almost the same. Because there was so much more in Category 68, Category 56 should have gone down to almost zero.

Commissioner Moyle said she's also concerned about the new construction rolls. She asked if anyone is making sure this property and the change of use didn't go into new construction? Mr. Brown responded that they're looking at it.

Mr. Brown commented that he wanted to ensure the Board knows about this and that overwhelmingly, the counties have responded to the email that they did it right. The consulting appraisers will check on any counties that don't respond to ensure they have put everything into the correct categories. The fear yesterday was that everyone had done their abstracts incorrectly. That was not the case since the Tax Commission had sent instructions on five occasions. Power County was a strange case because the assessor retired at an odd time.

There being no further business, Commissioner Katsilometes recessed the Board until 9:00 a.m. on Monday, August 15, 2022.

Maria Young  
Secretary

Tom Katsilometes  
Chairman of the Idaho State Board of Equalization