

**IDAHO STATE BOARD OF EQUALIZATION
OPEN MEETING
MINUTES OF MEETING HELD AUGUST 12, 2019**

In attendance: Commissioners Tom Katsilometes, Tom Harris, Elliot S. Werk, and Janet Moyle; Maria Young, George Brown, Jerott Rudd, Phil Skinner, Erick Shaner, Kolby Reddish, Alan Dornfest

Commissioner Katsilometes, the Chairman for the State Board of Equalization, convened the State Board of Equalization for 2019 (Board). Commissioner Katsilometes said the Idaho State Tax Commission is required by Idaho Code Section 63-108 and 63-405 to convene as the State Board of Equalization. The Board is now in session.

Status on Appeals

Commissioner Katsilometes recognized Kolby Reddish, Deputy Attorney General, to report on the status of the operating property appeals for 2019. The Board has received two appeals of operating properties. One is for a group of non-utility generators known as the IdaHydro group. They have filed an appeal for 2019 on the same grounds for which they filed in 2018. Last year's values are still being litigated in District Court; therefore, both parties have entered into a stipulation agreement to forego the hearing this year with the intent to resolve the issues based upon the District Court's eventual decision. Additionally, the stipulation agreement anticipates a decision from the Board consistent with the previous decision.

PacifiCorp Energy will be heard Monday, August 19, 2019 and will proceed normally.

Status Report of Abstracts

Commissioner Katsilometes recognized George Brown, Property Tax Division Administrator, to report on the receipt of abstracts of assessments in the counties. Mr. Brown reported we do not have a complete report. Alan Dornfest, Property Tax Policy Bureau Chief, updated the Board on the current status for each county. The abstracts, or summary reports, are those that have been received throughout the state, with the exception of Bannock County. There are many counties with large changes. Those are highlighted and have been reported to the consulting appraisers in those counties. The responses are being compiled and when they are completed, those will be available to the Board. Mr. Dornfest explained that when large differences are noted with a large value increase from the preceding year, they request the consulting appraisers to explain the variation.

Commissioner Katsilometes asked if there were any questions and a brief discussion followed.

There being no further business, Commissioner Katsilometes recessed the Board until 9:00 a.m. on Monday August 19, 2019.

Maria Young
Secretary

Tom Katsilometes
Chairman of the Idaho State Board of Equalization