

**STATE BOARD OF EQUALIZATION
OPEN MEETING
MINUTES OF MEETING HELD AUGUST 13, 2024**

In attendance: Commissioners Paul Woods, Jeff McCray, Janet Moyle, and Jared Zwycart. Elisa Magnuson and Nathan Nielson, Deputies Attorney General. This meeting was open to the public and many guests attended online.

Commissioner Woods, Chairman for the State Board of Equalization, reconvened the State Board of Equalization for 2024 (Board) at 9:00 a.m. August 13, 2024.

The Board continued to hear from the County Assessors on conditions and challenges they are facing in their counties. The Commissioners have received ratio study reports, changes in value by category, and 4-R reports. The assessors will provide a brief summary of current conditions, challenges, or unique situations in this year's assessment. Commissioner Woods introduced the Board.

The Board heard from District 4 Assessors beginning with Assessor Jim Williams, Blain County, Assessor Martin Adams, Cassia County, Assessor Justin Baldwin, Gooding County, Assessor Mark Swenson, Jerome County, Assessor Janice West, Minidoka County, Assessor Brad Wills, Twin Falls County. The Lincoln County assessor's office is currently moving and when a connection is established, they will call into the Board.

Commissioner McCray asked staff about updating the Marshall and Swift tables. George Brown, Property Tax Division Administrator, replied that it costs money to update the tables. The counties using Aumentum receive the update through Aumentum, not the Tax Commission. The Tax Commission updates the tables when the county requests the update. There are some counties who have very old sets of data, but they can do their own adjustments to the table. Its unnecessary to pay for the update every year. The costs are adjusted every year for the market. Kathlynn Ireland, Property Tax Policy Specialist, said the company has reportedly completely updated their module for outbuildings and sheds, etc. That means counties must recalibrate those estimates for the local market. It's additional work to create a local cost modifier to make it specifically calibrated to your market. Mr. Brown said they don't need to buy the whole package, either. They can buy portions relevant to what they need. Ms. Ireland added that not everyone uses Marshall and Swift.

The Board recessed briefly.

Commissioner Woods reconvened the Board and moved to District 5 Assessor Reports. Mr. Brown reported that Lincoln County is still having issues and will call into the meeting when they can. The Board heard form Assessor Anita Hymas, Bannock County, Assessor Jannelle Jensen, Bear Lake County, Assessor Holly Standlee, Butte County, Assessor Aaron Cook, Caribou County, Assessor Chris Barton, Franklin County, Assessor Kathleen Atkinson, Oneida County, Assessor Laura Porath, Power County. Mr. Brown reported that Bingham County is unable to report at this time. Robert Rios, Consulting Appraiser, reported that Lincoln County is experiencing multiple technical issues due to moving offices.

Commissioner Woods moved on to hear District 6 Assessor Reports. He said there are two counties with conflicts. The Board deliberated and chose to continue hearing Assessor Reports. If there are any counties unavailable, the Board will reconvene at 1:30 p.m. to hear any remaining reports. The Board heard from Assessor Dustin Barron, Bonneville County, Assessor Carol Blanchard, Fremont County, Assessor Jessica Roach, Jefferson County, Assessor Shawn Boice, Madison County, Assessor Havala Arnold, Teton County, Assessor Carrie May, Clark County, Assessor Jacquell Bruno, Custer County.

Commissioner McCray requested that Assessors complete the surveys they received about the Computer Assisted Mass Appraisal (CAMA) systems. The more specificity they can provide on the survey, the better system we can look at and as the request for proposal is pursued, we want the solution to be able to provide the needed resources. He also challenges everyone to project five years into the future for needs. The other common theme heard, both yesterday and today, is staffing. One of the ways to address those challenges is utilizing technology and letting it do some of the redundant work to free up staff to do the more complicated or challenging work. He also commented that he's found yesterday and today extremely beneficial in learning how things are going throughout the state, and he recognizes it's a time commitment. He wants to thank everyone for participating and helping the Commission understand what's going on in the counties.

The Board recessed for lunch.

Commissioner Woods reconvened the Board and called on the remaining Assessors for their reports. Lincoln County has established contact, and the Board heard from Assessor Linda Jones, Lincoln County, Assessor Jenni Rosin, Lemhi County. Consulting Appraiser Robert Rios said Bingham County haven't indicated there is any change. Both the Assessor and Deputy Chief Assessor are involved in interviews. Commissioner Woods noted they will then be the only county that hasn't participated. He thanked all the other counties for participating. On behalf of the Board of Equalization, they've appreciated the participation. It's been very informative and helpful. It's something the Board anticipates continuing in future Boards of Equalization. He realizes everyone is busy and they appreciate it.

There being no further business, Commissioner Woods recessed the Board until 9:00 a.m. on Wednesday, August 14, 2023.

Maria Young
Secretary

Paul Woods
Chairman of the Idaho State Board of Equalization