

**IDAHO STATE BOARD OF EQUALIZATION  
OPEN MEETING  
MINUTES OF MEETING HELD AUGUST 14, 2017**

In attendance: Commissioners Tom Katsilometes, Ken A. Roberts, Rich W. Jackson, and Elliot S. Werk; Kelly Martinez, Alan Dornfest, Rick Anderson, Phil Skinner, George Brown, and Erick Shaner.

Commissioner Katsilometes, the Chairman for the State Board of Equalization, convened the State Board of Equalization for 2017 (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 Erick Shaner, Deputy Attorney General, to report on the status of appeals for 2017. Mr. Shaner said we initially had two appeals, one from Level 3 Communications and one from Sorenson Engineering. Staff worked with Level 3 Communications to determine an adjusted value and Level 3 Communications has withdrawn their appeal. The appeal to be presented by Sorenson Engineering is representing three hydro facilities; which are Bell Mountain Hydro, Marsh Valley Hydro and St. Anthony Hydro. Mr. Shaner discussed the appeal will be heard on August 15, 2017 and immediately after the hearing deliberations will occur in open session. Commissioner Werk asked if there is a vast difference between our staff and their desired valuation with the non-utility generators. Mr. Shaner said at this point in time there is a difference but he will not go into details because the appellant is not present to discuss it today. There were no further questions for Mr. Shaner.

**Status Report of Abstracts**

Commissioner Katsilometes recognized Alan Dornfest, Property Tax Policy Bureau Chief, to report on the receipt of abstracts of assessments in the counties. Mr. Dornfest introduced himself and reviewed the status report of abstracts as prepared by Gary Houde, Property Research Analyst. He said all abstracts have been received at this point and we believe they are all complete. Mr. Dornfest noted minor questions were generated by the report therefore; discussions with the Counties in question are ongoing. The Commissioners also had some questions and Mr. Dornfest will discuss those with the Counties and report back to the Board on those as well. Commissioner Katsilometes asked if there were any questions and a brief discussion followed.

There being no further business, Commissioner Katsilometes recessed the Board until 1:30 p.m. on Tuesday, August 15, 2017.

Kelly Martinez  
Secretary

Tom Katsilometes  
Chairman of the Idaho State Board of Equalization