

**STATE BOARD OF EQUALIZATION
OPEN MEETING
MINUTES OF MEETING HELD AUGUST 15, 2017**

In attendance: Commissioners Tom Katsilometes, Ken A. Roberts, Rich W. Jackson, and Elliot S. Werk; Kelly Martinez, Shauna Roeber, Kyle Rayworth, Jerott Rudd, Rick Anderson, Phil Skinner, George Brown, Miriah Elliott from Sorenson Engineering, and Erick Shaner.

Commissioner Katsilometes reconvened the State Board of Equalization for 2017 (Board). The hearing for Sorenson Engineering was called to order. Miriah Elliott, representing Sorenson Engineering, Shawna Roeber, Kyle Rayworth and Jerott Rudd, witnesses for the Idaho State Tax Commission (ISTC), were sworn in by Administrative Assistant Kelly Martinez.

Ms. Elliott presented the Appeal of the 2017 valuation of the following operating properties: St. Anthony Hydro, Bell Mountain Hydro, and Marsh Valley Hydro, provided to the Board prior to the hearing. The issues were presented before the Board regarding the Idaho State Tax Commission's 2017 Operating Property appraisal. Ms. Elliott submitted to questions from the Board during their testimony. Upon Ms. Elliott's conclusion of Sorenson Engineering's presentation, Commissioner Katsilometes asked if the Board for any more questions for Ms. Elliott.

Erick Shaner, Deputy Attorney General (DAG), presented the case for the Idaho State Tax Commission and introduced Ms. Roeber, ISTC Tax Appraiser, the witness for the Idaho State Tax Commission. Mr. Shaner and Ms. Roeber testified using the PowerPoint presentation submitted to the Board prior to the hearing. Mr. Shaner, Ms. Roeber, and Mr. Rudd addressed issues presented by Sorenson Engineering.

Commissioner Katsilometes asked if the Board had any questions for Ms. Roeber, Mr. Rudd or Mr. Shaner. Ms. Elliott also allowed to question Ms. Roeber. When Ms. Elliott concluded her questioning of Ms. Roeber, Mr. Shaner was allowed to question Ms. Elliott. Mr. Shaner concluded his questioning.

Commissioner Katsilometes asked for questions, and after questions from the Board, opened the hearing to closings and rebuttals from both parties. Ms. Elliott addressed the Board and then an opportunity was given to Ms. Roeber and Mr. Shaner. Ms. Elliott then had the opportunity for rebuttal and answer questions from the Board.

The Board recessed for a 15-minute break and reconvened at 4:40 p.m.

After the break, Commissioner Tom Katsilometes opened the meeting for deliberations. Commissioner Katsilometes asked what the recommendations of the Board were for the Sorenson Engineering valuation. Commissioner Jackson, Commissioner Werk, and Commissioner Roberts, gave their opinions and discussion followed. The Board gave direction to staff to prepare a draft decision upholding the appraisal, to be considered when the State Board of Equalization reconvenes on Friday, August 18, 2017 at 10 a.m.

Commissioner Katsilometes asked if there were any other questions, and there being no further business, the Board recessed until 10:00 a.m., August 18, 2017.

Kelly Martinez
Secretary

Tom Katsilometes
Chairman of the Idaho State Board of Equalization

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