

**STATE BOARD OF EQUALIZATION
OPEN MEETING
MINUTES OF MEETING HELD AUGUST 15, 2022**

In attendance: Commissioners Tom Katsilometes, Jeff McCray, Janet Moyle, and Jared Zwygart; Maria Young, Phil Skinner, Alan Dornfest, Kathlynn Ireland, 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 15, 2022.

Commissioner Katsilometes recognized Alan Dornfest, Property Tax Policy Bureau Chief to present the Preliminary Value Comparison Report. Mr. Dornfest reported they have received abstracts from every county. As the Board is aware, there are two counties that have requested to reconvene their Board of Equalization, and potentially a third – Gooding County. He is unsure if the corrections from the reconvening Boards (and the third isn't) is incorporated into the report. All assessors received a letter from Property Tax Staff last week asking them to reconfirm the situation with what he calls the “expanded transient personal property exemption.” Two had done it incorrectly, and now there is a third. Property Tax staff is still confirming the details, so they don't yet have a good report on the personal property categories. In the third case, for instance, they found two different categories Mr. Dornfest hadn't realized they were using for some properties. They are correcting those to get a better report. Secondly, they sent out a request that any categories with significant changes – and significant is the wrong word because there were so many with 50% changes this year that they didn't look at every one – but changes that looked unexpected, odd categories, etc. Those were sent about one week ago to the consulting appraisers and some have reported back. He spoke with Matt Virgil, the Supervising Consulting Appraiser, today and they will put together what they have as of noon today and send the report to the Board. It will not be complete. He apologized to the Board for being slower than anticipated but assured the Board they will have an electronic report showing the categories, the percent change from last year, and the comments where they were received.

George Brown, Property Tax Division Administrator, was recognized and provided an update on Gooding County. They are submitting a letter now requesting they be allowed to reconvene their Board of Equalization today to resolve their issue; they have a list of parcels to consider.

Mr. Dornfest noted Property Tax staff are still checking with other counties and Mr. Brown added that at some point, we won't be able to re-open any other counties. He'll have to request the Board order the change, because at some point, there won't be time.

Mr. Dornfest asked Kathlynn Ireland, Property Tax Policy Bureau, how many counties are outstanding. She replied there are ten. That is only the personal property issue mentioned earlier. Ms. Ireland has been following up with the assessors and the consulting appraiser are responding in some instances.

There being no further business, Commissioner Katsilometes recessed the Board until 9:00 a.m. on Tuesday, August 16, 2022.

Maria Young
Secretary

Tom Katsilometes
Chairman of the Idaho State Board of Equalization