

**STATE BOARD OF EQUALIZATION
OPEN MEETING
MINUTES OF MEETING HELD AUGUST 17, 2023**

In attendance: Commissioners Tom Katsilometes, Jeff McCray, Janet Moyle, and Jared Zwycart; Maria Young, Phil Skinner. Rick Smith, Attorney for Syringa Networks, Mike DeWitt, Syringa Networks, Bill Cole, Syringa Networks, Chip Hall, Syringa Networks, Andrea Lasley, Syringa Networks, and Paul Woods, Shyanne Massie, Dave Weddle, Brett Jarvis, Kyle Rayworth, Jerott Rudd, George Brown.

Commissioner Katsilometes, Chairman for the State Board of Equalization, reconvened the State Board of Equalization for 2023 (Board) at 9:00 a.m. August 17, 2023, and welcomed everyone in attendance.

The first order of business is the presentation for Syringa Networks, LLC. Maria Young, Secretary to the Board, and Phil Skinner, Legal Advisor to the Board will track time for each presentation. Syringa Networks, LLC. will present first, then the Operating Property Bureau will present their case. Syringa Networks, LLC will have an opportunity to respond and provide closing statements. All parties present, and expected to testify, were sworn in by Ms. Young.

Rick Smith, Attorney for Syringa Networks, LLC said this is a dispute he doesn't know that he's seen in a property tax appeal before. It is the issue between personal property and real property. It's an issue in property tax because there is a personal property tax exemption, \$250,000 per county of personal property. The Board has not likely seen this before in Centrally Assessed properties and they may not see it again. The reason for that is not because centrally assessed taxpayers don't have personal property, it's because they have so much personal property that's clearly personal property that they meet the \$250,000 per county maximum every year without needing to claim personal property characterization with respect to other types of property. Syringa didn't achieve the \$250,000 maximum with other personal property this year, and the maximum increased from \$100,000 to \$250,000 this year. That's why this appeal has come forward this year. Aerial cable has always been personal property, there's just been no need to bring it to the attention of the Board of Equalization until now.

Mr. Smith referenced the brief submitted to the Board and noted the statutory definition of personal property is anything not real property. Real Property is land, buildings, and improvements; however, that's defined separately as a structure, or fixture. Mr. Smith asked the Board whether aerial cable is a structure, or even a part of a structure? A structure, according to ordinary understanding, cannot be a network of cables and poles stretching over perhaps hundreds of miles. The proper way to analyze aerial cable is to determine whether it is a fixture. The presumption is that for something to be characterized as a fixture, it must meet three tests: it must be next-attached to the real property in a way that would not cause the real property material injury or damage if removed (if it can be removed relatively easily), it must be adaptable to the use of the real property, and it must have the objective intent of the property owner to remain there permanently. All three must be satisfied for the property to be characterized as real property. His presentation focuses on the first and third points: attachment and intent. Will the removal cause material injury or damage if removed? Clearly that answer is no. There are as many as four or five cables attached to a pole. The poles have been adapted to include not only electrical cables, but also communication cables and wires. The use by telecommunication companies has increased over time and moving the cables on and off poles is

frequent. This is portable property that does not cause injury or damage. If this one test is not satisfied, it doesn't meet the criteria for real property.

Mr. Smith explained constructive annexation: the idea that the object property can be removed from the real property without causing damage to the real property, but if it causes damage to the functionality of the real property, that means it's been constructively annexed. For instance: a well dug into the ground is real property. A well casing, the fixture that surrounds the well, is constructive annexation. While it may not be real property in the same way the well is, it's necessary to the functionality of the well, to serve the normal purpose of the well. Even though the well casing can be removed without damaging the real property, removing the well casing will damage the functionality of the well, then it has been constructively annexed. The focus then is: will the removal of the property (aerial cable) damage the functionality of the real property? The answer again is clearly no. Taking out one wire from a set of wires isn't going to damage the functionality of that pole. The pole was designed originally for electrical cable to furnish electricity to Idaho Power customers, or other utility customers. Removing one telecommunications cable from a pole does not affect the functionality or utility of that pole.

Aerial cable, to him, is equal to a foster child in a foster family. The cable is on the pole, but no one knows how long it's going to be there. If the "foster family" doesn't want it anymore, or if the child has a better place to go, the "foster child" is going to go elsewhere. Mr. DeWitt will show that the preference is to put cable underground because there is a lower risk of damage. The power companies' priority is to serve their customers. If the telecommunications companies are in the way, the power company will require them to move. The placement of Syringa's cables on Idaho Power's poles is more a matter of grace and tolerance by Idaho Power, and the telecommunications companies may be required to move on short notice. The expectation, the intent, is that the aerial cable is not likely to be permanent.

Commissioner Katsilometes asked about the "foster event" and how much damage is caused to the lines when they're moved from place to place? Mr. Smith said Mr. DeWitt will address that when he testifies, but the answer is probably none. There's seldom even interruption in signal while they're moving the line. The test isn't what damage there is to the cable. The issue is what damage is there to the pole? The test is whether you can remove the property without damage or injury to the real property. The cable isn't real property. There are holes drilled into the pole – the real property – and using those causes no damage to the real property.

Commissioner McCray asked about Mr. Smith's comment that aerial cable is always personal property and asked him if he can support that claim. Mr. Smith said that is his argument. No cases have been decided. In his judgment, and in the clear application of the test, he would say that aerial cable, at least for a user like Syringa, will always be personal property.

Commissioner Zwygart asked if the character of the property changes once it's buried? Subdivisions require cable to be buried, so once it's buried, there will be damage to people's properties when the cable needs to be moved. Does the character then change from personal to real? Mr. Smith said perhaps, but that's a separate legal issue. Is underground cable personal property or real property? He thinks there are good arguments that underground cable could also be considered personal property. You must distinguish the cable from the conduit because the way cable is placed underground is in conduit that is laid and is there pretty much permanently. You can pull fiber cable in and out of conduit. He doesn't believe the case is as strong for personal property characterization for underground cable as it is for aerial cable.

Mr. Smith introduced Mike DeWitt, Outside Client Manager for Syringa Networks. He provided his background for the Board noting he's been in the industry for over 20 years. Mr. Smith asked Mr. DeWitt what aerial cable does, and he explained that it's a fiberoptic wire wrapped in a cable designed to carry traffic from point A to point B. In response to a question from Commissioner Zwycart, he explained that the cable is built as one piece: a 48-count cable is multiple pieces including sheathing, (glass) buffer tubes, and each strand of glass has another sheathing around it. It's all built as one piece at the factory. Mr. Smith asked him to explain the routes used to move cable from one place to another and how they decide whether to do it through aerial cable, or underground cable. Mr. DeWitt said they typically follow county or state rights of way. They review the other providers in the areas and determine if it's better to use underground or aerial deployment, based on the numbers of other providers present in each location. Moving forward, they will primarily be using underground deployment because space on poles is rented, permitting takes 12 – 15 months which delays customer service time, and the biggest concern is rodents, specifically squirrels, which disrupts customer service. Commissioner Katsilometes asked if they own any of their own poles. Mr. DeWitt said no. Mr. Smith asked about issues with underground cable. Mr. DeWitt said there are issues with running cable underground, but there is a greater issue with aerial cable. Mr. Smith asked Mr. DeWitt to describe the process of running aerial cable. Mr. DeWitt said they submit a request to Idaho Power to use their poles. It isn't a difficult process, just a long process: 12 – 15 months, recently. Commissioner Zwycart asked if they dispose of the cable when they need to move it. Mr. DeWitt said sometimes. He said if they move from aerial to underground, they can sometimes use the same cable. Sometimes they must run new cable underground.

Mr. Smith asked Mr. DeWitt to describe what the pole looks like because Syringa isn't the only one on the pole. Mr. DeWitt said at the top, on a big pole structure, there will be big transmission lines high, then distribution lines down lower. Telecommunication lines must be forty inches below the lowest power line. Depending on the size of the pole, there can be three to four, sometimes five attachments that may require some amendments to the pole. They also must maintain a certain height from the ground to the lowest line.

Mr. Smith has provided a Pole Attachment and Conduit Use Agreement for the Board that is an example of a standard agreement Idaho Power uses for telecommunications companies. It identifies the rights and responsibilities of the company and their right to require Syringa to move with very little notice. Mr. Smith asked Mr. DeWitt if there are other reasons Syringa must move line off a pole. He said usually it's squirrels that cause them to move underground. Commissioner Zwycart asked if there is also an agreement to place cable underground. Mr. DeWitt said usually they're in a right of way. Commissioner Katsilometes asked if Idaho Power ever eliminates their lines from the poles and do they consider that personal property? Mr. Smith said Idaho Power has enough other personal property they can claim within the \$250,000 per county exemption that they've never argued about aerial cable, nor have they ever had to address whether those lines are considered real or personal property. Commissioner Moyle said they would need to address the issue if it is an income tax issue. Mr. Smith said the income tax issue would benefit the taxpayer as well.

Mr. Smith said there could be many reasons for asking Syringa to move, but he asked Mr. DeWitt how often it happens. Mr. DeWitt said it's constant. He would say that on a weekly basis, they receive a notification from Idaho Power that all communication lines need to be removed from the pole to accommodate the scope of work. They could be moving four poles ten feet. He has, at any given time, one person working 25 hours per week addressing different pole transfers. Commissioner Katsilometes asked if there are any statistics indicating how long cables are on the poles, system-

wide? Mr. DeWitt said he'd need to research that. They have an old network purchased several years ago. He said some of those lines have been up for probably 15 years. Commissioner Zwygart noted the poles are real property, but there are many changes to them, they do get moved, just as the cables move. Mr. Smith said moving a pole is a process because of the way they're installed. A 30-foot pole has about 15% of any pole in the ground.

Mr. Smith called attention to the diagram he provided as part of his materials. Mr. DeWitt and Mr. Smith explained the attachment diagrams. Mr. Smith asked to play the video that was provided to the Board to be reviewed as part of their presentation. Syringa was the last to come off the pole. Mr. DeWitt explained the video, which shows the process of removing line from a pole. The video is one minute fifty-five seconds long.

Commissioner McCray asked Mr. DeWitt to elaborate on his 26 years' experience in this industry and how far Syringa's area of operation extends. Mr. DeWitt said he started as an installer and has worked in multiple states. Syringa's area includes Idaho, Washington, and Utah. Commissioner McCray asked if he knows how the other regions treat aerial fiber, whether it's considered real or personal property? Mr. DeWitt said he doesn't know. Mr. Smith said they know Utah treats it as personal property and he can provide citations for that.

Commissioner McCray asked if, when they remove aerial cable and run underground cable, do they re-use that cable elsewhere? Mr. DeWitt said typically, no. The labor and effort to do that is extensive. It's easier to roll it all up as one unit and dispose of it.

Mr. Jarvis asked permission of the Board to question Mr. DeWitt, saying they've used some of his time. Commissioner Katsilometes said that Syringa will be allowed to close their presentation first.

Mr. Smith closed by saying the cases make clear that when there is a system of property, each piece of the property is examined to determine whether it's real property or personal property. Don't think that because Syringa is a centrally assessed taxpayer that everything is real property. Cable is part of a large network and is necessary for the network to work. There is an optical device that broadcasts the light through the fiber and it is certainly personal property. But it's part of the network. This is also part of the network. But it can be removed without damage or injury to the real property.

Commissioner Katsilometes recognized Brett Jarvis, Deputy Attorney General, to make his presentation. He was allowed to ask Mr. DeWitt questions and he asked when the video was made. Mr. DeWitt said it was about three weeks ago. It just happened that the work was happening just prior to this proceeding, and he asked that it be filmed for this hearing. Mr. Jarvis asked what percentage of cable must be moved. Mr. DeWitt clarified that the question relates to cable that must be moved from aerial to underground. They are forced to move from aerial to underground about 50% of the time. About 10% - 15% of the time, they choose to move underground. Mr. DeWitt said there is about 225 miles of aerial cable, and he estimates about 10% - 15% has had to be moved within the last two years. Commissioner McCray asked what percentage of cable is disposed? Mr. DeWitt said maybe 5%. They try to re-use and relocate it all. Mr. Jarvis asked how often, when it's removed, is it transferred to another location or moved to be stored? Mr. DeWitt said zero; they won't take it off a pole and put it on a new reel and go re-use it elsewhere. It goes into scrap. Mr. Jarvis asked about "com spaces" that are 40 inches below the power line. Does Mr. DeWitt know how often those "com spaces" are used for power, or does that ever happen? Mr. DeWitt said it's Idaho Power's pole and they can use whatever space they want whenever they want to use it. If they must come down into the

“com space” and that means there will be fewer attachments, that’s their right. They try to work with the communications companies as much as they can. Mr. Jarvis asked if they normally know the reason they’re asked to move their lines? Mr. DeWitt said they always know the reason. Right now, they have one in Canyon County. They must move because a turn lane is being constructed and the pole is moving about 15 feet. Mr. Jarvis asked about the simplex loop. Mr. DeWitt explained that if there is an interruption in a line, the circuit must travel in the opposite direction, without redundancy. The reason they put things into rings is when there is a cut, the traffic will re-route, and the customers stay up. When there’s a cut between two poles, traffic can only come in and go out on the same wire.

Mr. Jarvis said aerial cable is personal property when it’s coiled on a reel. When it becomes either a fixture to the real property, or a part of the structure of the real property, it’s no longer personal property. He used the analogy of a 2 X 4: when carrying it around, its personal property; when it becomes a stud in a wall, it’s then real property. That’s what is happening here: once it’s attached, it becomes part of the structure, and the wire becomes a part of the real property. In code, personal property is anything that isn’t real property. Real property can be either a structure or a fixture. Staff’s position is that this fits the definition of both. It certainly meets the definition of a structure; not the wire itself, but the wire, the poles, and the guy wires holding it down, are all a large structure that covers more than 200 miles. Staff, in analyzing the fixtures analysis, concludes that the wire is also a fixture to real property.

Mr. Jarvis talked about structure. If you were to ask any lay person if the wires and poles along the side of the road if they are a structure, or something portable. It’s clearly a structure. It’s erected upon the ground and fixed to the ground. Once the wire is there, it completes the structure. Without the wires, it’s an incomplete structure in the same way that a house is an incomplete structure without a roof. Fences are real property, in code, and are incomplete without the rails between the fence posts. That’s what completes the real property of the fence. A fence is a separate category to real property but is analogous to the poles and the wires that connect them. The guy wires, and the poles with the wires make up a structure. It makes up a part of the infrastructure. Stores, hospitals, businesses all rely on the structure.

Mr. Jarvis asked Jerott Rudd, Idaho State Tax Commission Operating Property Bureau Chief, to explain the federal grants that go into the fiberoptic communication lines. Mr. Rudd said Mr. Jarvis talked about infrastructure, and in preparing for this hearing, he reviewed Syringa Networks’ website and information about the fiberoptic network. It’s constantly referred to as “infrastructure” and he thinks President Biden’s Administration passed the Infrastructure and Jobs Act which had billions of dollars set aside for broadband infrastructure. He doesn’t know if Syringa received some of that grant money to expand their fiberoptic network. It’s often referred to as infrastructure since it benefits the community.

Commissioner Zwygart said sometimes the meanings of terms are different than what was intended. When they use the term infrastructure, do we assume they mean it the same way the term infrastructure is used in property tax assessments? Mr. Rudd said he won’t guess what others mean when they use the term infrastructure. He looked up the term and infra- is underlying and typically used when speaking of utilities, roads, communication networks. Mr. Jarvis said the salient reason they’re referring to it as infrastructure is that it’s a permanent structure in the ground that sometimes must be moved for construction projects, but it’s there, attached to the ground operating as a whole structure, as a whole unit, to provide benefit to communities. Commissioner Zwygart asked if the state is saying that the cable is permanent, or is it the pole? Mr. Jarvis said they are two different things. The cable makes up a part of the structure that is the pole, the cable, and the guy wires. That’s how it

becomes a structure. Commissioner Zwygart expressed his confusion saying that Mr. Jarvis is saying that once it's attached to the pole it becomes permanent. Even though something is attached to a wall, it may not be considered real property, so does that cable then become permanent just by attaching it? Mr. Jarvis said this is a good time to transition to the question of fixture. It is a part of the structure, but the question of permanence is really the third factor in the fixture analysis and whether there is intent to make it permanent. Once the cable is stretched out and put on the pole, there is intent to make it permanent, that it will operate for its useful life. The argument has been made that the intent is subverted by the 14-day clause in the contract that they can't intend to make it permanent because it may have to be removed before the end of its useful life. There are always risks but it's intended to remain for the length of its useful life.

Mr. Jarvis talked about the first prong of the fixtures test: annexation, both actual annexation and constructive annexation. He reviewed case law and delineated the differences between real and personal property. The wire is more like the entire system in that it connects different companies as actual annexation. Constructive annexation says even if the cable is not attached to the pole, it's so necessary and integral and such a working part of the purpose of the pole, that they consider it constructively annexed to the pole. In this case the wire can be detached and moved without disrupting service. The fact that there is still service provided even though it's not physically attached, means that it's constructively annexed; it's so useful to the property in its purpose that it's become constructively annexed.

The middle prong of the fixtures test is the question of adaptation. The courts say that an object is adapted as a fixture when it's useful and necessary to carry out the purposes that the underlying real property has been devoted to. He realizes the power companies built the poles for power lines and that is their primary purpose. But by granting the telecommunications companies space 40 inches below their wires, the power companies have devoted a portion of their real property to telecommunications. The primary purpose is for transmission of electricity, but a portion is devoted to carrying telecommunications services. The question is whether telecommunications lines connecting those poles is necessary to help the portion devoted to the purpose of carrying out telecommunications. The answer is obviously yes. You can't have telecommunications data transmitted from pole to pole, from end to end, without some fiberoptic cable attaching them. The wire was adapted when it was stretched and attached to the pole by helping the pole to fulfill its objective.

Courts review many factors including the factors he's described: the constructive annexation, the adaptation, and the intent for it to be permanent. While looking at the fixtures analysis, it becomes clear that the wire itself becomes a fixture to the real property. More importantly, the entire structure itself is real property. Taken together, it's a part of the structure. Even if it isn't a structure, it's been made a fixture to the poles.

Commissioner Zwygart said Mr. Jarvis has said the cable is not a structure alone but becomes one when attached to the pole? Mr. Jarvis said it's whether without the wire, it is a complete structure. Is a building complete without walls or a roof? A roof is not a structure until it's put atop walls. Without the wires, the poles can't do anything, making the wires a part of the structure.

Commissioner Katsilometes asked Mr. Jarvis if there is any case law of which he is aware throughout the United States about this subject. Mr. Jarvis said the case law he's mentioned during this presentation deals with wells and irrigation lines. The question of whether fiberoptic cable has been determined to be personal property in Idaho hasn't been answered, based on his research. He

doesn't know if these facts have been addressed anywhere in the country. Commissioner Katsilometes noted that Mr. Smith mentioned that Utah views the cable as personal property and asked if that is true in any other state surrounding Idaho? Mr. Jarvis said he did not do a thorough analysis, but in Idaho, there is a statutory definition. Commissioner Katsilometes asked if Idaho has a statute defining personal property? Mr. Jarvis said no. Commissioner McCray said he views fiberoptic cable as he does pipe in that one carries information, the other water. He asked Mr. Jarvis to help him understand how they're different. Mr. Jarvis said with irrigation pipe, people move the pipes daily to fulfil the objective of irrigating the field. When a cable is attached to a pole, it's stuck there. It's carrying the data from here to there in one place. Sometimes, they must move it, but it's fulfilling its purpose in one place, unlike pipe that must be moved frequently.

The Board recessed briefly.

Mr. Smith was recognized for closing statements. He clarified with Mr. DeWitt that when they remove cable, about 5% is scrap; therefore, about 95% is re-used. Mr. DeWitt agreed. Mr. Smith said it was confusing, in response to Commissioner McCray's question about whether it goes to the dump or to the landfill, and he was referring to the 5%, correct? Mr. DeWitt said yes. Mr. Smith just wanted to make that clear. Commissioner Katsilometes said he understood Mr. DeWitt to say that only about 50% of the cable stayed up, then that means there's 5% of the remaining 50% that is scrapped. What happens to the other 45%? Mr. DeWitt said he was talking about the whole network. That other 45% would probably never be touched. The 5% is what is removed from the pole that would need to be disposed.

Mr. Smith said throughout this there will be some consistent themes. One example is the optical switch that is located at the central office and is basically the device that transmits the signal that travels over the cable to the end user. It's a necessary part of the network, the infrastructure. Without the switch, nothing works. The other example is the irrigation pump. You can say that the cases agree that if it's subsurface, it's part of the real property. If it's above the surface, it's personal property. These pumps are, in the cases cited by Mr. Jarvis, say the items must be viewed individually, but he believes that in all three cases, the pump was viewed as personal property even though it's bolted to the cement.

In response to the structure argument, staff has said the wire is part of a huge structure that goes from Utah through to somewhere in Idaho. He's never heard of a structure that big. He believes common sense must be used in interpreting the meaning of a term. He has always interpreted structure to mean a building or a component of a building that is necessary to support a building. It goes beyond the pale that aerial cable connecting poles could be part of a structure that is hundreds of miles in diameter. The other problem with that is where do you stop? If the wire is part of a structure because when you're defining structure, you're defining what makes this thing work, then why not the switch? Why isn't the switch part of the structure? If you must have wire to connect to the pole to make the whole system work, then isn't the switch part of the structure? No one will argue that the switch is personal property. There's just a limit to what you can call a structure.

He also addressed Mr. Rudd's comment about the infrastructure and the federal infrastructure law. Infrastructure can mean many things and would include the switch. The federal funding Mr. Rudd referred to includes switches. The funding is to enhance and improve the delivery of broadband services to communities that don't presently have it. That will require more build-out of the system, which means more poles, more cable underground and more switches and electronics necessary to

deliver the signal. Infrastructure is too broad a term to use in this context and he doesn't believe it's helpful at all.

Mr. Smith addressed Mr. Jarvis' argument of intention to make the object a permanent feature of the property. He argued that just because Syringa is accepting the risk that the property may have to move at some point, that doesn't remove the intent that it's permanent. It's more than that. It's more than accepting the risk that the property may be relocated. It's their preference to go somewhere else. It's not that they're willing to suffer Idaho Power's indulgence to keep this wire there if they will allow. From Syringa's standpoint, they'd rather the line be somewhere else for all the reasons Mr. DeWitt indicated. It isn't a matter of living with the risk that the wire will be able to stay, it's a matter of year-to-year, day-to-day, where is the best place for the cable.

Mr. Smith said Idaho Power can decide to force Syringa to relocate the cable. It works the other way, too, though. Syringa can choose a different option. There are two sides to the contract. Commissioner Katsilometes noted that some of those contracts are 20-year contracts. Mr. Smith agreed, but there's a 14-day termination clause. Mr. Smith talked about annexation and Mr. Jarvis' argument that the physical annexation, whether the wires are physically attached, and that he likely realizes it's not a strong argument. The statute says attachment in a way that it cannot be removed without causing material injury or damage. Clearly, the cable is attached to the pole. That isn't the question. The question is whether they can be removed without material injury or damage. There's no way these cables satisfy the physical annexation requirement. In constructive annexation, is the cable necessary to the function of the pole? No. This cable isn't necessary to the purpose of the pole. Idaho Power has its wires already there. If you extend constructive annexation to that extent, you must include the switch. If that were the test for determining constructive annexation, whether something is necessary to make the other property function, then the optical switch would be real property because the optical switch is part of the apparatus: the switch, the pole, the wire, it's all necessary to make this business work. Take away the switch, none of it works. But no one will argue that the switch is an improvement to real property and for the same reason, you shouldn't say the aerial cable is an improvement to real property.

In the analogy of an irrigation system, the pump was personal property even if it's bolted down. The hand lines are moved every day, unlike aerial cable, but the delivery system for an irrigation system is like the aerial cable. It's part of the operation that transports the product. The delivery system is considered personal property: the pump, the lines; if they can be moved, they're personal property. They weren't considered to be constructively attached. The property considered constructively attached was that property considered to be necessary to the operation of what was underground – the well.

Mr. Skinner noted the Board has scheduled deliberation and discussion on the agenda for the following day. Commissioner Katsilometes asked if the Board is ready to deliberate today, or do they wish to deliberate tomorrow. Commissioner Moyle said exemptions are a legislative grace. She was in the legislature during the personal property discussions, and it was something the legislature wanted granted. Definitions matter. While they were there, they discussed changing definitions. When they were put into place, fiberoptic wasn't even around. In looking around, there's nothing there that addresses this. Even the IRS calls it "non-traditional real property" so it will fit into the mold. She doesn't even know that it's a definition, but a terminology. The other issue she looks at, she thinks there's a point where we cross with whether it's the contract or the lease that is taxable, or if it's the actual cable. Sometimes she thinks we muddy the water with that. For every tax type, there could be a different definition of what is real and what is personal. This definition is very broad. You must look

at how this fits within the definition we have. Her belief is that aerial cable would fit into a personal property definition, for her.

Commissioner Zwygart asked staff to provide copies of the court cases cited today. Mr. Jarvis will provide those to the Board.

There being no further business, Commissioner Katsilometes recessed the Board until 9:00 a.m. on Thursday August 18, 2023.

Maria Young
Secretary

Tom Katsilometes
Chairman of the Idaho State Board of Equalization