

**STATE BOARD OF EQUALIZATION
OPEN MEETING
MINUTES OF MEETING HELD AUGUST 18, 2023**

In attendance: Commissioners Tom Katsilometes, Jeff McCray, Janet Moyle, and Jared Zwygart; Maria Young, Phil Skinner, George Brown, Jerott Rudd, Brett Jarvis, Kyle Rayworth, Rick Smith, Mike DeWitt, and Bill Cole.

Commissioner Katsilometes, Chairman for the State Board of Equalization, reconvened the State Board of Equalization for 2023 (Board) at 9:00 a.m. August 18, 2023.

Commissioner Katsilometes opened the floor for the Board's deliberation about the Syringa Networks, LLC presentations yesterday regarding whether aerial cable is real property or personal property.

The Commissioners deliberated saying they'd all read the information provided by Mr. Smith and all agreed that the Idaho definition is very broad. Commissioner Katsilometes clarified that the three voting commissioners' directions to Mr. Skinner are that the aerial cable is personal property. Mr. Skinner said he will draft the decision and share it with each Commissioner individually.

Commissioner Katsilometes noted that because the agenda has been amended, the Board will not convene until Friday, August 25, 2023, to vote on all the issues presented to the Board of Equalization this year.

Commissioner Katsilometes recessed the Board until 9:00 a.m. on Friday, August 25, 2023.

Maria Young
Secretary

Tom Katsilometes
Chairman of the Idaho State Board of Equalization