

**STATE BOARD OF EQUALIZATION
OPEN MEETING
MINUTES OF MEETING HELD AUGUST 23, 2018**

In attendance: Commissioners Tom Katsilometes, Ken A. Roberts, Elliot S. Werk, and Janet Moyle; Phil Skinner, George Brown, Kelly Martinez, Michael Chakarun, Mark Poppler, Steve Fiscus, Rick Anderson, Alan Dornfest, Matt Virgil, Shauna Roeber, Bonneville County Commissioners Roger Christensen, Dave Radford, and Bryon Reed; Bonneville County Assessor Blake Mueller, Weston Davis, Brian Cook, Daniel Clark, and Dustin Barron.

Commissioner Katsilometes reconvened the State Board of Equalization for 2018 (Board). The meeting to receive a report and recommendation from Alan Dornfest regarding Bonneville County's abstract values for category 1, irrigated agricultural land was called to order. Commissioner Katsilometes said the State Board of Equalization has a constitutional and statutory duty to equalize the assessments of property throughout the state, by categories, as shown by the county abstracts. If the State Board of Equalization finds that "the value of [a] category appearing in such abstract is not just and equal as compared with the value of other categories of property in that county, or the value of similar categories of property in other counties, because of its being greater than or less than the market value," the State Board of Equalization has the duty and authority to increase or decrease the total value of any category of property.

Commissioner Katsilometes said that Commissioner Janet Moyle will be recusing herself from the decision because of her previous employment for Bonneville County as it could be a possible conflict of interest. Commissioner Moyle said because of the timeframe of when she was made Commissioner, there is the potential that she completed some of the appraisals while working at Bonneville County.

Alan Dornfest, George Brown, and Matt Virgil gave a report and recommendation regarding Bonneville County's abstract values for category 1, irrigated agricultural land. Bonneville County officials were given the opportunity to present any information to the State Board of Equalization that they felt would be useful to the board as they perform their duty to "equalize the assessments of property throughout the state." The Board asked questions of the Bonneville County officials as well as Tax Commission staff. Mr. Dornfest responded to the County's comments and gave his specific recommendations regarding what must be done to equalize the assessments of the property at issue.

Commissioner Tom Katsilometes opened the meeting for deliberations. Commissioner Katsilometes asked what the recommendations of the Board were for Bonneville County's abstract values for category 1, irrigated agricultural land. Commissioner Werk and Commissioner Roberts gave their opinions and discussion followed. The Board gave direction to staff to prepare a draft decision adopting the values recommended by the Tax Commission's property tax staff, to be considered when the State Board of Equalization reconvenes on Monday, August 27, 2018 at 9 a.m.

Commissioner Katsilometes asked if there were any other questions, and there being no further business, the Board recessed until 9:00 a.m., August 24, 2018.

Kelly Martinez
Secretary

Tom Katsilometes
Chairman of the Idaho State Board of Equalization