

**IDAHO STATE TAX COMMISSION**

11321 Chinden Blvd., Building 2  
Coral Conference Room  
(208) 334-7500

**APPEALS RESOLUTION MEETING**

December 7, 2022

This meeting was set to render a final resolution for the appeals dockets indicated. These dockets were heard and discussed in accordance with Idaho Open Meeting Law.

Each individual appellant had an opportunity to provide information related to their case, including an informal hearing if requested.

The Appeals Resolution Meeting convened at 1:00 p.m.

In attendance at the meeting were Chairman Jeff McCray, Commissioner Jared Zwygart, Commissioner Janet Moyle, Commissioner Tom Katsilometes, Rachel Woodbury, Robert Foster, Lisa Palmer, Zachary Haynes, Greg Busmann, Kim Trinh, Sean Kerr, Mark Stones, Phil Skinner, Amber Kauffman, and Meredith Hodgson.

To protect the confidentiality of taxpayer's tax and personal information, the Commission will not discuss this type of information in the public portion of this meeting. Likewise, the Tax Commission will not allow public comment at this meeting.

**Business Requiring Vote of the Commission**

Each Commissioner has had the opportunity to review the file for each docket on the agenda and ask questions of appeals staff prior to this meeting. The Oversight Commissioner for each tax type will not vote to decide the outcome of those dockets.

**Action Item:** Approve November 29, 2022 Minutes

Janet Moyle

Commissioner Moyle asked that the motion to approve the minutes of the November 29, 2022 meeting include that said minutes would be modified. Specifically, action item 5 be modified to reflect that the motion made was to modify the Notice and the specific modifications were in answer to her question. Commissioner McCray moved to approve the minutes of the Appeals Resolution Meeting held on November 29, 2022 with the specified modifications added. Commissioner Zwygart seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held November 29, 2022 were approved.

Attorney Phil Skinner reminded Commissioners of their responsibility to protect confidential taxpayer information and when it is appropriate to go into executive session.

**a. Action Item:** 1-063-683-072

Janet Moyle

Zachary Haynes is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Zwygart moved to cancel the Notice with a letter from the Tax Commission for Docket Number 1-063-683-072. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**b. Action Item:** 0-215-603-200

Janet Moyle

Lisa Palmer is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Katsilometes moved to uphold the Notice and update interest for Docket Number 0-215-603-200. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

The meeting was turned over to Commissioner Zwygart for sales and use tax cases.

**c. Action Item:** 1-967-396-864

Jared Zwygart

Kim Trinh is the Tax Appeals Specialist that handled this case. Commissioner Zwygart asked if there were any questions. Hearing none, Commissioner Zwygart asked for a motion for the resolution of this case. Commissioner Moyle moved to cancel the Notice with a letter from the Tax Commission for Docket Number 1-967-396-864. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

**d. Action Item:** 1-911-194-624

Jared Zwygart

Sean Kerr is the Tax Appeals Specialist that handled this case. Commissioner Zwygart asked if there were any questions. Hearing none, Commissioner Zwygart asked for a motion for the resolution of this case. Commissioner Katsilometes moved to uphold the Notice for Docket Number 1-911-194-624. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

The meeting was turned over to Commissioner Katsilometes for property tax cases.

**e. Action Item:** 2-097-185-792

Tom Katsilometes

Lisa Palmer is the Tax Appeals Specialist that handled this case. Commissioner Katsilometes asked if there were any questions. Hearing none, Commissioner Katsilometes asked for a motion for the resolution of this case. Commissioner McCray moved to uphold the Notice for Docket Number 2-097-185-792. Commissioner Moyle seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

**f. Action Item:** 1-020-363-776

Tom Katsilometes

Lisa Palmer is the Tax Appeals Specialist that handled this case. Commissioner Katsilometes asked if there were any questions. Hearing none, Commissioner Katsilometes asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the Notice for Docket Number 1-020-363-776.

Commissioner Moyle seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

**g. Action Item: 2-063-631-360**

Tom Katsilometes

Lisa Palmer is the Tax Appeals Specialist that handled this case. Commissioner Katsilometes asked if there were any questions. Hearing none, Commissioner Katsilometes asked for a motion for the resolution of this case. Commissioner Moyle moved to uphold the Notice for Docket Number 2-063-631-360. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

**h. Action Item: 0-362-906-624**

Tom Katsilometes

Lisa Palmer is the Tax Appeals Specialist that handled this case. Commissioner Katsilometes asked if there were any questions. Hearing none, Commissioner Katsilometes asked for a motion for the resolution of this case. Commissioner McCray moved to uphold the intent to deny for Docket Number 0-362-906-624. Commissioner Moyle seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

**i. Action Item: 1-620-214-784**

Tom Katsilometes

Kim Trinh is the Tax Appeals Specialist that handled this case. Commissioner Katsilometes asked if there were any questions. Hearing none, Commissioner Katsilometes asked for a motion for the resolution of this case. Commissioner Moyle moved to uphold the intent to deny for Docket Number 1-620-214-784. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

**j. Action Item: 1-616-086-016**

Tom Katsilometes

Kim Trinh is the Tax Appeals Specialist that handled this case. Commissioner Katsilometes asked if there were any questions. Hearing none, Commissioner Katsilometes asked for a motion for the resolution of this case. Commissioner Moyle moved to uphold the intent to deny for Docket Number 1-616-086-016. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

**k. Action Item: 1-375-306-752**

Tom Katsilometes

Zachary Haynes is the Tax Appeals Specialist that handled this case. Commissioner Katsilometes asked if there were any questions. Hearing none, Commissioner Katsilometes asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the intent to deny for Docket Number 1-375-306-752. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

Commissioner Katsilometes adjourned the meeting.