

IDAHO STATE TAX COMMISSION

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

APPEALS RESOLUTION MEETING

January 27, 2021

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 1:30 p.m. Guests were allowed to attend via telephone. Staff in attendance in the conference room were Commissioner McCray, Commissioner Moyle, Phil Skinner, Frank Pinkney, Alan Pack, Lisa Palmer, Jim Gunter, David Bettencourt, Michael Chakarun, and Meredith Hodgson. Joining the meeting through Microsoft Teams were Commissioner Werk, Commissioner Katsilometes, Kim Wind, Andrea Madsen, John Bernasconi, Amber Kauffman, Becky Ihli, and Elisa Magnuson.

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. Additionally, each Commissioner has a summary of each docket in their meeting folder. The Oversight Commissioner for each tax type will not vote to decide the outcome of those dockets.

Action Item: Approve December 9, 2020 and January 6, 2021 Minutes Janet Moyle
Commissioner McCray moved to approve the minutes of the Appeals Resolution Meetings held on December 9, 2020 and January 6, 2021. Commissioner Katsilometes seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meetings held December 9, 2020 and January 6, 2021 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: 0-908-838-912 Janet Moyle
Alan Pack is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Commissioner McCray moved to go into Executive Session citing Idaho Code section 74-

206(1)(d) to consider records that are exempt from disclosure pursuant to Idaho Code section 74-104(1). A roll call vote was taken by Meredith Hodgson, all voted in favor and the motion was approved.

The Commission met in Executive Session pursuant to Idaho Code section 74-206(1)(d). No matters requiring a vote of the Commission resulted from the Executive Session.

Commissioner Moyle asked for a motion for the resolution of this case. Commissioner McCray moved to approve the recommendation of staff to uphold the Notice and update interest as appropriate for Docket Number 0-908-838-912. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

b. Action Item: 0-295-970-816

Janet Moyle

Jim Gunter 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 Werk moved to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 0-295-970-816. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

c. Action Item: 0-490-719-232

Janet Moyle

Jim Gunter 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 approve the recommendation of the oversight commissioner and staff to uphold the Notice and update interest for Docket Number 0-490-719-232. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

d. Action Item: 0-076-032-000

Janet Moyle

Frank Pinkney 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 approve the recommendation of the oversight commissioner and staff to uphold the Notice and update interest for Docket Number 0-076-032-000. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

e. Action Item: 1-845-700-608

Janet Moyle

David Bettencourt 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 Werk made a motion to approve the recommendation of the oversight commissioner and staff to cancel the Notice for Docket Number 1-845-700-608. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

f. Action Item: 0-189-179-904

Janet Moyle

David Bettencourt 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 McCray made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice as modified by audit staff and update interest for Docket Number 0-189-179-904. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

g. Action Item: 0-723-937-280

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 made a motion to approve the recommendation of the oversight commissioner and staff to cancel the Notice for Docket Number 0-723-937-280. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

h. Action Item: 1-274-521-600

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 Werk made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice to deny the refund for Docket Number 1-274-521-600. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

i. Action Item: 1-230-157-824

Janet Moyle

Frank Pinkney 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 made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice and update interest for Docket Number 1-230-157-824. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; Commissioner McCray recused himself, all others voted in favor and the motion was approved.

j. Action Item: 0-989-386-752

Janet Moyle

Frank Pinkney 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 Werk made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 0-989-386-752. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

k. Action Item: 1-802-528-768

Janet Moyle

Jim Gunter 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 McCray made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice as modified by the auditor and update interest for Docket Number 1-802-

528-768. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

l. Action Item: 0-776-579-072

Janet Moyle

Jim Gunter 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 approve the recommendation of the oversight commissioner and staff to uphold the Notice as modified by the auditor and update interest for Docket Number 0-776-579-072. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

m. Action Item: 1-534-707-712

Janet Moyle

Alan Pack 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 Werk made a motion to approve the recommendation of the oversight commissioner and staff to modify the Notice to waive the negligence penalty for Docket Number 1-534-707-712. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

n. Action Item: 1-857-300-480

Janet Moyle

Alan Pack 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 made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice and update interest for Docket Number 1-857-300-480. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

o. Action Item: 0-527-378-432

Janet Moyle

Alan Pack is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Commissioner Werk moved to go into Executive Session citing Idaho Code section 74-206(1)(d) to consider records that are exempt from disclosure pursuant to Idaho Code section 74-104(1). Commissioner McCray seconded the motion. A roll call vote was taken by Meredith Hodgson, all voted in favor and the motion was approved.

The Commission met in Executive Session pursuant to Idaho Code section 74-206(1)(d). No matters requiring a vote of the Commission resulted from the Executive Session.

Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Werk made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice and update interest for Docket Number 0-527-378-432. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

p. Action Item: 0-194-881-536

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 Werk made a motion to approve the recommendation of the oversight commissioner and staff to modify the Notice to reflect the filing status of married filing separately with a community property split of income and deductions and update interest for Docket Number 0-194-881-536. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

q. Action Item: 1-090-168-832

Janet Moyle

David Bettencourt 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 made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice and update interest for Docket Number 1-090-168-832. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

r. Action Item: 1-826-531-328

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 made a motion to approve the recommendation of the oversight commissioner and staff to cancel the Notice for Docket Number 1-826-531-328. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

s. Action Item: 0-018-049-024

Janet Moyle

David Bettencourt 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 Werk made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 0-018-049-024. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

t. Action Item: 2-025-613-312

Janet Moyle

David Bettencourt 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 made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice and update interest for Docket Number 2-025-613-312. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

u. Action Item: 2-054-924-288

Janet Moyle

Jim Gunter 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 McCray made a motion to approve the recommendation of the oversight commissioner

and staff to uphold the Notice as modified by the auditor and update interest for Docket Number 2-054-924-288. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

Commissioner Moyle turned the meeting over to Commissioner Katsilometes for property tax cases.

v. Action Item: 0-196-847-616

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 made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Intent to Deny Property Tax Reduction letter dated September 2, 2020 for Docket Number 0-196-847-616. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

w. Action Item: 0-507-144-192

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 Werk made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Intent to Deny Property Tax Reduction Benefit letter dated October 5, 2020 for Docket Number 0-507-144-192. Commissioner Moyle seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

x. Action Item: 0-638-281-728

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 made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Intent to Deny Property Tax Reduction Benefit letter dated October 1, 2020 for Docket Number 0-638-281-728. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

y. Action Item: 1-414-424-576

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 Werk made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Intent to Deny Property Tax Reduction Benefit letter dated October 1, 2020 for Docket Number 1-414-424-576. Commissioner Moyle seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

Commissioner Katsilometes turned the meeting over to Commissioner Werk for sales and use tax cases.

z. Action Item: 1-110-222-848

Elliot Werk

Cynthia Adrian is the Tax Appeals Specialist that handled this case. Commissioner Werk asked if there were any questions. Hearing none, Commissioner Werk asked for a motion for the resolution of this case. Commissioner McCray made a motion to approve the recommendation of the oversight commissioner

and staff to uphold the Notice for Docket Number 1-110-222-848. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Werk; all voted in favor and the motion was approved.

aa. **Action Item:** 1-510-844-416

Elliot Werk

Cynthia Adrian is the Tax Appeals Specialist that handled this case. Commissioner Werk asked if there were any questions. Hearing none, Commissioner Werk asked for a motion for the resolution of this case. Commissioner Moyle made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice and update interest for Docket Number 1-510-844-416. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Werk; all voted in favor and the motion was approved.

bb. **Action Item:** 2-067-843-072

Elliot Werk

Cynthia Adrian is the Tax Appeals Specialist that handled this case. Commissioner Werk asked if there were any questions. Hearing none, Commissioner Werk asked for a motion for the resolution of this case. Commissioner Katsilometes made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice and update interest for Docket Number 2-067-843-072. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Werk; all voted in favor and the motion was approved.

Commissioner Werk adjourned the meeting at 2:30 p.m.