

**IDAHO STATE TAX COMMISSION**

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

**APPEALS RESOLUTION MEETING**

March 8, 2023

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.

In attendance at the meeting were; Commissioner Jeff McCray, Commissioner Jared Zwygart, Commissioner Janet Moyle, Commissioner Tom Katsilometes, David Bettencourt, Meredith Hodgson, Lisa Palmer, Rebecca Danley, Alan Pack, Meg Inouye, Zachary Haynes, Phil Skinner, and Greg Busmann.

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 February 15 and 22, 2023 Minutes

Janet Moyle

Commissioner Katsilometes moved to approve the minutes of the Appeals Resolution Meetings held on February 15 and 22, 2023. Commissioner Zwygart seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meetings held February 15 and 22, 2023 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:** 1-442-284-544

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 McCray moved to uphold the Notice and update interest for Docket Number 1-442-284-

544. 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: 2-021-213-184**

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 moved to cancel the Notice with a letter from the Tax Commission for Docket Number 2-021-213-184. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**c. Action Item: 0-969-144-320**

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 uphold the Notice and update interest for Docket Number 0-969-144-320. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**d. Action Item: 1-962-361-856**

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 Zwygart moved to issue a decision in favor of the taxpayer for Docket Number 1-962-361-856. 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: 0-576-911-360**

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 McCray moved to uphold the Notice as modified by the originating division for Docket Number 0-576-911-360. Commissioner Zwygart 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 Katsilometes for a property tax case.

**f. Action Item: 1-627-931-648**

Tom Katsilometes

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 Zwygart moved to uphold the intent to change the benefit for Docket Number 1-627-931-648. 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 adjourned the meeting.