

IDAHO STATE TAX COMMISSION

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

APPEALS RESOLUTION MEETING

May 5, 2020

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 09:00 a.m. Chairman Tom Harris greeted everyone that attended in person, by phone and through Microsoft Teams. Guests were allowed to attend via telephone. Staff in attendance in the conference room were: Chairman Tom Harris, Michael Chakarun, David Bettencourt, Maria Young and Meredith Hodgson. Commissioners Katsilometes, Moyle and Werk attended via Microsoft Teams, as did Alan Pack, Andrea Madsen, Don Curtis, Frank Pinkney, Kim Wind, Lisa Palmer, and Phil Skinner.

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. As the Oversight Commissioner, Commissioner Moyle will not vote to decide the outcome of these dockets.

Michael Chakarun, Appeals Manager, noted Docket # 0-201-586-688 was resolved and requested it be removed from the agenda. All Commissioners approved the modification to the day's agenda. Docket #0-201-586-688 is removed from the agenda.

a. **Action Item:** Approve 4-22-2020 Meeting Minutes Janet Moyle
Commissioner Katsilometes moved to approve the minutes of the Appeals Resolution Meeting held on April 22, 2020. Commissioner Werk seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held April 22, 2020 were approved.

b. **Action Item:** 1-673-246-720 Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there are any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Werk moved to uphold the notice and update interest accordingly for Docket Number 1-673-246-720. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Chairman Harris; all voted in favor and the motion is approved.

c. **Action Item:** 0-207-702-016 Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there are any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Werk moved to uphold the notice and update interest accordingly for Docket Number 0-207-702-016. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Chairman Harris; all voted in favor and the motion is approved.

d. **Action Item:** 1-296-082-944 Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there are any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Chairman Harris moved to uphold the notice and update interest accordingly for Docket Number 1-296-082-944. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion is approved.

e. **Action Item:** 0-365-840-384 Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there are 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 accordingly for Docket Number 0-365-840-384. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion is approved.

f. **Action Item:** 0-404-025-344 Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there are any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Chairman Harris moved to uphold the notice to deny the refund for Docket Number 0-404-025-344. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion is approved.

g. **Action Item:** 0-947-800-064 Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there are any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Werk moved to uphold the

notice and update interest accordingly for Docket Number 0-947-800-064. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion is approved.

h. Action Item: 1-713-047-552 Janet Moyle

Jim Gunter is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there are any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Katsilometes moved to uphold the notice as modified by appeals staff and update interest accordingly for Docket Number 1-713-047-552. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion is approved.

i. Action Item: 0-201-586-688 Janet Moyle

Removed from the agenda.

j. Action Item: 0-847-001-600 Janet Moyle

Frank Pinkney is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there are any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Chairman Harris moved to uphold the notice and update interest accordingly for Docket Number 0-847-001-600. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion is approved.

k. Action Item: 0-344-279-040 Janet Moyle

Commissioner Werk made a motion that this docket is removed from consideration today to allow for more discussion in regard to the process for settlement agreements. Seconded by Commissioner Katsilometes. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion is approved.

l. Action Item: 1-204-725-760 Janet Moyle

Alan Pack is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there are any questions. Commissioner Werk had a question that may require discussion of confidential tax return or tax information of the petitioner. Commissioner Werk moved to go into Executive Session under Idaho Code section 74-206(1)(d) to consider records that are exempt from disclosure pursuant to Idaho Code section 74-104(1). Chairman Harris seconded the motion. A roll call vote was taken by Commissioner Moyle and Commissioners Werk, Harris, Katsilometes, and Moyle all voted in favor and the motion passed.

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.

The Commission returned to regular session and Commissioner Moyle asked for a motion for the resolution of this case. Chairman Harris moved that we accept the

appeals recommendation on Docket Number 1-204-725-760. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion is approved.

m. **Action Item:** 1-307-121-664

Elliot Werk

Katie Nazary is the Tax Appeals Specialist that handled this case. Commissioner Werk asked if there are any questions. Hearing none, Commissioner Werk asked for a motion for the resolution of this case. Commissioner Moyle moved to accept appeals staff recommendation for Docket Number 1-307-121-664. Commissioner Harris seconded the motion. A roll call vote was taken by Commissioner Werk, all voted in favor and the motion is approved.

n. **Action Item:** 0-367-147-008

Elliot Werk

Katie Nazary is the Tax Appeals Specialist that handled this case. Commissioner Werk asked if there are any questions. Hearing none, Commissioner Werk asked for a motion for the resolution of this case. Commissioner Katsilometes moved to accept appeals staff recommendation for Docket Number 0-367-147-008. Commissioner Moyle seconded the motion. A roll call vote was taken by Commissioner Werk, all voted in favor and the motion is approved.

Commissioner Werk thanked the Appeals, Audit, and Legal staff for their hard work.

Commissioner Werk adjourned the meeting at 09:25.