

IDAHO STATE TAX COMMISSION

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

APPEALS RESOLUTION MEETING

June 17, 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 09:00a.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, Commissioner Elliot Werk, Maria Young, and Meredith Hodgson. Commissioners Katsilometes and Moyle, as well as Michael Chakarun, Lisa Palmer, Frank Pinkney, Alan Pack, Andrea Madsen, Phil Skinner, and Elisa Magnusen.

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.

- A. **Action Item:** Approve May 27, 2020 and June 10, 2020 Meeting Minutes Janet Moyle
Chairman Harris moved to approve the minutes of the Appeals Resolution Meetings held on May 27, 2020 and June 10, 2020. Commissioner Werk seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meetings held May 27, 2020 and June 10, 2020 were approved.
- B. **Action Item:** 1-503-496-192 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. Chairman Harris moved to accept the appeals recommendation for Docket Number 1-503-496-192. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.
- C. **Action Item:** 0-100-194-304 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. Chairman Harris moved to uphold the notice for Docket Number 0-100-194-304. 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:** 1-336-481-792 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 moved to uphold the notice for Docket Number 1-336-481-792. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.
- E. **Action Item:** 1-472-088-064 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. Chairman Harris moved to uphold the notice for Docket Number 1-472-088-064. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.
- F. **Action Item:** 2-132-887-552 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 moved to accept the appeals recommendation for Docket Number 2-132-887-552. 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:** 1-911-834-624 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 made a motion to approve the appeals recommendation for Docket Number 1-911-834-624. Chairman Harris seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.
- H. **Action Item:** 1-347-594-240 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. Chairman Harris made a motion to approve the appeals recommendation for Docket Number 1-347-594-240. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.
- I. **Action Item:** 1-093-072-896 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 made a motion to approve the appeals recommendation for Docket

Number 1-093-072-896. Chairman Harris seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

- J. **Action Item:** 1-592-268-800 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 appeals recommendation for Docket Number 1-592-268-800. 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:** 0-392-304-640 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. Chairman Harris made a motion to approve the appeals recommendation for Docket Number 0-392-304-640. 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:** 1-191-135-232 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. Chairman Harris made a motion to approve the appeals recommendation for Docket Number 1-191-135-232. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.
- M. **Action Item:** 0-677-038-080 Janet Moyle
Katie Nazary 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 appeals recommendation for Docket Number 0-677-038-080. 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:** 0-767-113-216A 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. Chairman Harris made a motion to approve the appeals recommendation for Docket Number 0-767-113-216A. 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:** 1-772-816-384 Elliot Werk
Katie Nazary 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 accept the settlement offer for

Docket Number 1-772-816-384. Chairman Harris seconded the motion. A roll call vote was taken by Commissioner Werk; all voted in favor and the motion was approved.

P. **Action Item:** 1-506-105-344

Elliot Werk

Katie Nazary 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 appeals recommendation for Docket Number 1-506-105-344. Chairman Harris seconded the motion. A roll call vote was taken by Commissioner Werk; all voted in favor and the motion was approved.

Q. **Action Item:** 0-019-331-072

Tom Harris

Jim Gunter is the Tax Appeals Specialist that handled this case. Chairman Harris asked if there were any questions. Hearing none, Chairman Harris asked for a motion for the resolution of this case. Commissioner Moyle made a motion to approve the appeals recommendation for Docket Number 0-019-331-072. Commissioner Werk seconded the motion. A roll call vote was taken by Chairman Harris; all voted in favor and the motion was approved.

Chairman Harris adjourned the meeting at 09:30a.m.