

**IDAHO STATE TAX COMMISSION**

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

**APPEALS RESOLUTION MEETING**

September 21, 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 1:30 p.m.

In attendance at the meeting were; Commissioner Jared Zwygart, Commissioner Janet Moyle, Commissioner Jeff McCray, Commissioner Tom Katsilometes (via telephone), Frank Pinkney Jr., Elisa Magnuson, Zachary Haynes, Alan Pack, Lisa Palmer, Amber Kauffman, Sean Kerr, Debbie Coulson, Andrea Madsen, 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. 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 August 25, 2022 Minutes

Janet Moyle

Commissioner McCray moved to approve the minutes of the Appeals Resolution Meeting held on August 25, 2022. Commissioner Zwygart seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held August 25, 2022 were approved.

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

**a. Action Item:** 1-835-464-704

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 Katsilometes moved to uphold the Notice for Docket Number 1-835-464-704.

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

**b. Action Item:** 0-416-987-136

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 Zwycart moved to uphold the Notice for Docket Number 0-416-987-136. 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:** 0-009-500-672

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 0-009-500-672. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**d. Action Item:** 0-357-955-584

Janet Moyle

Frank Pinkney Jr. 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 for Docket Number 0-357-955-584. Commissioner Zwycart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**e. Action Item:** 0-081-953-792

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 Zwycart moved to modify the Notice for Docket Number 0-081-953-792. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**f. Action Item:** 1-032-681-472

Janet Moyle

Frank Pinkney Jr. 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 for Docket Number 1-032-681-472. 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:** 0-070-321-152

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 uphold the Notice as modified by the originating division for Docket Number 0-070-321-152. Commissioner Zwycart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**h. Action Item: 0-821-363-712**

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 uphold the Notice as modified by the originating division for Docket Number 0-821-363-712. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**i. Action Item: 1-633-092-608**

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 McCray moved to uphold the Notice for Docket Number 1-633-092-608. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**j. Action Item: 0-721-454-080**

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 modify the Notice for Docket Number 0-721-454-080. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**k. Action Item: 0-375-732-224**

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 uphold the Notice and update interest for Docket Number 0-375-732-224. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**l. Action Item: 0-342-816-768**

Janet Moyle

Frank Pinkney Jr. 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 for Docket Number 0-342-816-768. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**m. Action Item: 1-502-869-504**

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 uphold the Notice and update interest for Docket Number 1-502-869-504. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**n. Action Item:** 0-529-020-928

Jeff McCray

Alan Pack is the Tax Appeals Specialist that handled this case. Commissioner McCray asked if there were any questions. Hearing none, Commissioner McCray asked for a motion for the resolution of this case. Commissioner Zwygart moved to modify the Notice for Docket Number 0-529-020-928. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

**o. Action Item:** 1-602-762-752

Jeff McCray

Alan Pack is the Tax Appeals Specialist that handled this case. Commissioner McCray asked if there were any questions. Hearing none, Commissioner McCray asked for a motion for the resolution of this case. Commissioner Moyle moved to issue a decision in favor of Petitioners for Docket Number 1-602-762-752. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

**p. Action Item:** 1-065-891-840

Jeff McCray

Alan Pack is the Tax Appeals Specialist that handled this case. Commissioner McCray asked if there were any questions. Hearing none, Commissioner McCray asked for a motion for the resolution of this case. Commissioner Katsilometes moved to issue a decision in favor of Petitioners for Docket Number 1-065-891-840. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

**q. Action Item:** 0-472-024-064

Tom Katsilometes

Sean Kerr 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 0-472-024-064. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

**r. Action Item:** 0-036-340-736

Tom Katsilometes

Sean Kerr 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 0-472-024-064. Commissioner Moyle seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

**s. Action Item:** 1-779-008-512

Tom Katsilometes

David Bettencourt 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 1-779-008-512. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

**t. Action Item:** 0-902-923-264

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 deny for Docket Number 0-902-923-264. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

**u. Action Item:** 1-769-767-936

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 intent to deny for Docket Number 1-769-767-936. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

**v. Action Item:** 1-549-566-976

Tom Katsilometes

Frank Pinkney Jr. 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 1-549-566-976. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

**w. Action Item:** 0-558-990-336

Tom Katsilometes

David Bettencourt 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 0-558-990-336. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

**x. Action Item:** 0-497-484-800

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 0-497-484-800. 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:** 0-613-319-680

Tom Katsilometes

David Bettencourt 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 0-613-319-680. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

Commissioner Moyle adjourned the meeting at 2:00 p.m.