

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

APPEALS RESOLUTION MEETING

September 23, 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 1:00p.m. Guests were allowed to attend via telephone. Staff in attendance in the conference room or on Microsoft Teams were: Chairman Tom Harris, Commissioner Elliot Werk, Commissioner Janet Moyle, Commissioner Tom Katsilometes. Also, in attendance were Michael Chakarun, Lisa Palmer, Frank Pinkney, Alan Pack, Jim Gunter, David Bettencourt, Andrea Madsen, Kim Wind, Janice Boyd, 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. The Oversight Commissioner for each tax type will not vote to decide the outcome of those dockets.

Action Item: Approve August 26, 2020 Minutes

Janet Moyle

Commissioner Katsilometes moved to approve the minutes of the Appeals Resolution Meeting held on August 26, 2020. Commissioner Werk seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held August 26, 2020 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.

1. a. Action Item: 1-312-827-392

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 moved to approve the recommendation of the oversight commissioner and staff to uphold the Notice and update interest as appropriate for Docket Number 1-312-827-392.

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: 1-967-998-976

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 moved to approve the recommendation of the oversight commissioner and staff to uphold the Notice and update interest accordingly for Docket Number 1-967-998-976. 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: 1-030-629-376

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 approve the recommendation of the oversight commissioner and staff to modify the Notice for tax year 2009 and update penalty and interest for Docket Number 1-030-629-376. Commissioner Harris seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

The next two dockets are related.

d. Action Item: 1-761-210-368

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 moved to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 1-761-210-368. 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: 0-789-901-312

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 cancel the Notice for Docket Number 0-789-901-312. 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: 0-030-156-800

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 0-030-156-800. Commissioner Harris seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

g. Action Item: 1-399-523-328

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 Harris made a motion to approve the recommendation of the oversight commissioner and staff to modify the Notice for Docket Number 1-399-523-328. 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: 0-106-655-744A

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 0-106-655-744A. 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: 0-646-326-272

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 cancel the Notice for Docket Number 0-646-326-272. 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: 1-333-020-672

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 for Docket Number 1-333-020-672. Commissioner Harris seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

The next two dockets are related.

k. Action Item: 0-155-043-840

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 Harris made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 0-155-043-840. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

l. Action Item: 1-043-712-000

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 moved to approve the recommendation of the oversight commissioner and staff to cancel the Notice for Docket Number 1-043-712-000. 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: 1-724-471-296

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 for Docket Number 1-724-471-296. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

The next two dockets are related.

n. Action Item: 0-783-427-584

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 for Docket Number 0-783-427-584. 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: 1-553-082-368

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 cancel the Notice for Docket Number 1-553-082-368. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

p. Action Item: 0-504-154-112

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 modify the Notice for Docket Number 0-504-154-112. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

q. Action Item: 1-466-771-456

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 made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 1-466-771-456. Commissioner Harris seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

r. Action Item: 0-130-467-840

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 modified the Notice for Docket Number 0-130-467-840. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

s. Action Item: 0-389-621-760

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 recommendation of the oversight commissioner and staff to uphold the modified Notice for Docket Number 0-389-621-760. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

The next two dockets are related.

t. Action Item: 0-124-360-704

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 uphold the modified Notice for Docket Number 0-124-360-704. Commissioner Harris seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

u. Action Item: 0-878-135-296

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 uphold the modified Notice for Docket Number 0-878-135-296. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

v. Action Item: 2-000-627-712

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 Katsilometes made a motion to approve the recommendation of the oversight commissioner and staff to modify the Notice for Docket Number 2-000-627-712. Commissioner Harris seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

w. Action Item: 0-612-292-608

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 Harris made a motion to approve the recommendation of the oversight commissioner and

staff to uphold the Notice for Docket Number 0-612-292-608. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

x. Action Item: 0-302-696-448

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 and accept the settlement agreement for Docket Number 0-302-696-448. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

y. Action Item: 1-156-524-032

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 for Docket Number 1-156-524-032. Commissioner Katsilometes 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 rest of the meeting over to Commissioner Werk.

z. Action Item: 0-658-917-376

Elliot Werk

Michael Chakarun 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 appeals recommendation to uphold the Notice for Docket Number 0-658-917-376. Commissioner Harris seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

Commissioner Werk adjourned the meeting at 1:38 p.m.