

Commissioner Minutes

December 18, 2024 – 10:01 a.m. to 10:27 a.m.

MEETING WITH THE IDAHO STATE TAX COMMISSION REGARDING PROPERTY VALUE CHANGES

Commissioners Leslie Van Beek, Brad Holton and Zach Brooks

Assessor Brian Stender

Chief Deputy Assessor Greg Himes

Certified Property Appraiser Supervisor Holly Hopkins

Treasurer Jennifer Watters

Clerk Rick Hogaboam

Controller Kyle Wilmot

Auditing Supervisor Sarah Winslow

Sr. Systems Analyst Steve Onofrei

Director of Constituent Services Aaron Williams

Paul Woods with the Idaho State Tax Commission

Brett Jarvis and Matt Schreiber with the Attorney General's Office

COO Greg Rast

Deputy Clerk Jenen Ross_____

MEETING WITH THE IDAHO STATE TAX COMMISSION REGARDING PROPERTY VALUE CHANGES

The Board met today at 10:01 a.m. with the Idaho State Tax Commission regarding property value changes. Present were: Commissioners Leslie Van Beek, Brad Holton and Zach Brooks, Assessor Brian Stender, Chief Deputy Assessor Greg Himes, Certified Property Appraiser Supervisor Holly Hopkins, Treasurer Jennifer Watters, Clerk Rick Hogaboam, Controller Kyle Wilmot, Auditing Supervisor Sarah Winslow, Sr. Systems Analyst Steve Onofrei, Director of Constituent Services Aaron Williams, Paul Woods with the Idaho State Tax Commission, Brett Jarvis and Matt Schreiber with the Attorney General's Office, COO Greg Rast (arrived at 10:13 a.m.), and Deputy Clerk Jenen Ross.

Mr. Woods provided an explanation of the responsibilities of county assessors, the Board of Equalization process and the process that follows, mainly in regard to appeals of assessments.

Specific to the case being discussed today, following the BOE process at the county and State Board of Tax Appeals level, Idaho Power and Avista appealed their assessment to District Court based on the 4-R Act and Uniformity Clause. The District Court agreed with the State Tax Commission but the case was further appealed to the Idaho Supreme Court where the District Court's ruling was reversed.

Due to the reversal by the Idaho Supreme Court, it is now necessary for counties to refund Idaho Power and Avista the overpayments based on the originally assessed values for tax years 2020, 2021 and 2022. Additionally, the ruling noted that counties must charge each taxing district within the county a proportionate share of the refund/credit. However, taxing districts will have the option of issuing an additional property tax levy within 2-years to make up their share of the refund/credit.

A copy of the summary document from the Idaho State Tax Commission is on file with this day's minutes.

Commissioner Holton motioned to adjourn the meeting. The motion was seconded by Commissioner Van Beek and carried unanimously.

The meeting concluded at 10:27 a.m. and an audio recording is on file in the Commissioners' Office.

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