

Intergovernmental Affairs Committee

February 5, 2019 | 1:30 pm - 3:30 pm

Riverside Hotel | Boise, ID | Aspen Room

MEETING MINUTES

Call to Order

Chair Owens called the meeting to order at 1:03 pm.

Minutes

Fry made a motion to approve the minutes from September 2018. Poston Seconded. Motion carried.

Mail Ballot Precincts

The Secretary of State's office (SOS) supports the resolution but said the resolution probably wouldn't pass. This concept is very beneficial for counties. One benefit is in consolidated elections there could be a taxing district that are having an election that crosses precincts or don't that this could confuse voters. With mail ballots clerks would be able to send the ballot to only those who need it.

Flat Recording

This resolution is still moving forward; however, there are many that don't like the idea because of the one-page documents would see an increase. The legislature also doesn't like that the realized increase in revenue across the state is above 20%. The fee will be reduced to try and stay more revenue neutral.

Campaign Finance

There are two proposals that will be coming forward. One proposal would require everyone to file a campaign finance report if they exceed \$500 spent or \$500 raised. The other proposal expands the applicability of the sunshine laws to all types of elections. These proposals would create more work for the clerks.

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Personal Property Tax

During the FY18 session the legislature expanded the Ag exemption to hop equipment and this year the state is looking to add dairies. Others have a proposal to increase the \$100K PPT exemption to \$250K or eliminate the business PPT altogether. This will have a big effect on many counties. The Idaho Association of Commerce and Industry (IACI) would like to eliminate business PPT. There is growing concern around operating property, as the definition isn't very clear.

Sales Tax Distribution

Rep. Monks is moving forward again with his proposal to change the sales tax distribution formula. His proposal would be to have the distribution based solely on population. IAC staff will continue to work with Rep. Monks to see if there are other alternatives.

Board of Equalization

Last year the state tax commission notified Bonneville County that they had Ag values out of compliance. The county was surprised because they had not received any prior notice. The assessor had not received notice either. The county feels that the crop share method works best for valuation. The county was told that they needed to increase their values 100% and that the landowners would lose their right to appeal if notices weren't sent out to them. The county didn't send them and the landowners lost their appeal process.

The county went to Boise to the state BOE. When they arrived, they were told that there wasn't a hearing but an informational meeting to gather information. At that time the state tax commissioner told the county that they would have to increase values by 129%.

The goal of legislation is that the state tax commission will meet with appraisers so that all are on the same page when it comes to valuation changes. There also needs to be a process in place so counties can appeal. One bill will cover the notification and then there will be a bill about the appeals process. Counties want to make sure there is appropriate written notice and have enough time to discuss any issues before losing time.

The committee adjourned at 3:30 pm.