

IAC Legislative Committee

July 22, 2020 | 2:00 pm – 3:30 pm

[Zoom Meeting](#)

MEETING MINUTES

Call to Order

Chair Baldwin called the meeting to order at 2:00 pm.

The following committee members were present:

Chair: Justin Baldwin, Gooding Assessor
Vice Chair: Donna Peterson, Payette Treasurer
IACC: Doug Zenner, Nez Perce Commissioner
IACT: Tracie Lloyd, Canyon Treasurer
ISA: Kieran Donahue, Canyon Sheriff
ISACC: Lucky Bourn, Minidoka Coroner

District 1: Dan Dinning, Boundary
Commissioner
District 2: James Zehner, Idaho Assessor
District 4: Don Hall, Twin Falls Commissioner
District 6: Brent Mendenhall, Madison
Commissioner

The following guests were present:

Seth Grigg, IAC
Kelli Brassfield, IAC
Tim Hibbard, IAC
Annette Dygert, Owyhee Treasurer
Angie Barkell, Owyhee Clerk
Phil McGrane, Ada Clerk

Dotti Owens, Ada Coroner
Lorna Jorgensen, Ada Prosecutor's Office
Vaughn Killeen, ISA
Holly Rebholtz, IPAA
Murphy Olmstead
Jeremy Chou

Minutes Approval (Action Item)

Twin Falls County Commissioner Don Hall moved to approve the June 10, 2020 meeting minutes. Nez Perce County Commissioner Doug Zenner seconded the motion. The motion carried.

Discussion Items

- Property Tax Study Committee
 - The primary focus of the first committee meeting was government transparency. Keith Bybee of LSO gave the first presentation sharing the many challenges with collecting budget information, district to district and county to county. The audit division within LSO is one of those challenges. The portal used by LSO is a major shortcoming. Another challenge is the amount of variability between districts in how they budget expenses.
 - IAC expects one of the outcomes of the committee will be some form of Transparent Idaho-like portal where local government districts can submit their budgets in a uniform way. Getting to that point provides some challenges. IAC has had conversations with

Transparent Idaho about putting 9 counties' data on their website but coronavirus put those plans on hold. The county budget process doesn't have the level of detail that state agencies have, which is also a challenge. Another challenge is some very small taxing districts rely on the counties to report their budget and may have serious issues with this type of reporting system. IAC is in conversation with the Controller's office about these issues.

- Cash forward balances are a large area of misunderstanding with the committee members. IAC will need to work with committee members to ensure they understand the difference between cash forward balances used to cover expenses before property tax revenue comes in, and rainy-day funds or savings used for capital projects or emergency expenses.
- Senator Rice made a request to IAC to provide information on areas of duplication of services (overlapping taxing districts providing the same services) and statutory mandates (statutory requirements that result in inefficient services). IAC will send an email to the full membership to solicit feedback.
- IAC suspects that finding an efficient way to fund Idaho's transportation system will also be a major point of discussion this Summer.
- The committee is interested in having a day that is focused on the assessment process. There will likely be proposals to adjust the way commercial property is appraised and to make it easier for property owners to appeal their assessment notices. Utah is being discussed as a potential model. There has been discussion about the balancing of different categories of property so there is no tax shift when an exemption is given, such as the homeowners exemption.
- The budgeting process for all local governments is also going to be a major point of discussion. IAC believes there will be a competing narrative between committee members over a hard 3% property tax cap as advocated by Representative Mike Moyle, or looking at services to potentially leverage sales tax to fund those services as a way to provide property tax relief.
- IAC is putting together "teams" of county, city, school, and highway district officials to meet and discuss regularly with individual members of the committee about the issues and pressures they are under.
- Liability Reform
- Next week the Joint House and Senate Judiciary and Rules Committee is convening to discuss the liability that COVID-19 has created for government entities and private business. IAC will present for 10 to 15 minutes on the impacts on counties. IAC has been working with prosecutors to identify several areas of potential exposure.
- November Election
 - The Joint House and Senate State Affairs Committee met this week to discuss elections. Ada County Clerk Phil McGrane presented on the challenges and concerns counties are facing. Phil McGrane drafted several bills to address these challenges including the ability for counties to offer same-day vote centers that would allow county residents the ability to vote any time during the day regardless of where their precinct is.
 - There seems to be a push back from the House regarding convening a special session to address elections legislation prior to the November election. IAC is holding a strategy session with the clerks' Elections Committee to prioritize needs and messaging to present to the legislature to convince them to hold a special session to address the elections legislation.

- The legislature is developing a protocol for them to convene, in-person, during the session in a way that would attempt to mitigate the effects of coronavirus. It will be increasingly difficult for IAC to meet with members of the legislature which will provide barriers to lobbying. IAC will count on the membership to reach out to their legislators to assist in the efforts.
- Other Business
 - The next Legislative Committee will meet on August 26th at 2:00pm Mountain Time.
 - The committee will plan to meet the Wednesday following each Property Tax Study Committee at 2:00pm Mountain Time.

Payette County Treasurer Donna Peterson moved to adjourn the committee meeting at 3:01 pm. Idaho County Assessor James Zehner seconded the motion. The motion carried.

The meeting was adjourned.

IAC Legislative Committee

MEMBERSHIP

CHAIR

Justin Baldwin
Gooding County Assessor

Brad Wills

LACA: Twin Falls Assessor

Tracie Lloyd

LACT: Canyon Treasurer

Lucky Bourn

ISACC: Minidoka Coroner

Tom Dale

District 3: Canyon Commissioner

Doug Zenner

LACC: Nez Perce Commissioner

Bryan Taylor

IPAA: Canyon Prosecutor

Dan Dinning

District 1: Boundary Commissioner

Don Hall

District 4: Twin Falls Commissioner

Brent Mendenhall

District 6: Madison Commissioner

VICE CHAIR

Donna Peterson
Payette County Treasurer

Carrie Bird

LACRC: Clearwater Clerk

Kieran Donahue

ISA: Canyon Sheriff

James Zehner

District 2: Idaho Assessor

Craig Rowland

District 5: Bingham Sheriff