

IAC Legislative Committee

August 26, 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
IACA: Brad Wills, Twin Falls Assessor
IACC: Doug Zenner, Nez Perce Commissioner
IACRC: Carrie Bird, Clearwater Clerk
IACT: Tracie Lloyd, Canyon Treasurer
IPAA: Bryan Taylor, Canyon Prosecutor
ISA: Kieran Donahue, Canyon Sheriff

ISACC: Lucky Bourn, Minidoka Coroner
District 2: James Zehner, Idaho Assessor
District 3: Tom Dale, Canyon Commissioner
District 4: Don Hall, Twin Falls Commissioner
District 6: Brent Mendenhall, Madison
Commissioner

The following guests were present:

Seth Grigg, IAC
Sara Westbrook, IAC
Kristin Cundiff, IAC
Kelli Brassfield IAC
Tim Hibbard, IAC

Annette Dygert, Owyhee Treasurer
Dotti Owens, Ada Coroner
Phil McGrane, Ada Clerk
Vaughn Killeen, ISA
Murphy Olmstead

Minutes Approval (Action Item)

Idaho County Assessor James Zehner moved to approve the August 18, 2020 meeting minutes. Twin Falls County Commissioner Don Hall seconded the motion. The motion carried.

Discussion Items

- Property Tax Study Committee
 - The Study Committee met on Friday and the primary focus was a continued discussion on transparency.
 - There was a presentation on truth-in-taxation. Truth-in-taxation is a provision many states use which requires taxing districts to provide ample notice before they can raise taxes within a certain percent. In Utah there is a certified tax rate, and as long as the district stays inside that rate, they do not have to provide any notice. If the rate is exceeded, notice of the impact is required.

- In Utah, it has had the effect of slowing tax growth. However, some do not increase taxes when they need to, and end up raising taxes significantly when backed up against the wall.
- There were also two other presenters—a tax attorney from Boise, and a fee appraiser. Both of them provided very biased testimony which was highly critical of the work of our county assessors. IAC has requested they allow county assessors and the State Tax Commission to also present at the next meeting to present the reality of what it's like on the ground.
- The study committee wants to go over several of the bills that did not pass last session, including one that would allow a bill-of-sale of an arms-length transaction to supersede the assessed value of the county assessor. Another bill would allow commercial property to cap their value using the cost-approach to valuing property.
- Counties will likely need to focus heavily on transparency, including truth-in-taxation. The alternative would be what Representative Mike Moyle is proposing which would be that taxing districts could take either new construction or the 3%, but not both.
- Special Legislative Session
 - There are two items the special session has taken up: liability and elections.
 - The liability legislation is the main reason for the controversy that has occurred at the Capitol. There were 5 bills introduced which added to the confusion. It was used as a proxy as a way to oppose the way COVID-19 is being handled.
 - Right now, the House is debating HB-06, which is the bill that is moving forward. It passed the House Judiciary Committee on a 13-4 vote. If it clears the House floor, it is likely to pass the Senate. It creates an immunity for businesses, schools, churches, and local units of government from COVID-19 related lawsuits. The State of Idaho, the Federal Government, or Public Health Districts are not covered by this bill. The bill sunsets in July 2021.
 - With this bill, hospitals are immune when it comes to transmission, but not from liability due to delayed procedures, which is the bulk of their exposure.
 - HB-06 just passed the Senate on a vote of 54-15.
 - Elections bill, SB-1001 as amended, passed. There are two elections proposals. SB-1001 relates to absentee ballots. The amendment requires the clerks provide video cameras that both record and stream to the internet to monitor the opening and safekeeping of ballots opened early. The bill is headed the Governor for his signature.
 - The other piece of legislation brought would allow voters to go to any polling location to vote. It passed the Senate, but was held in Committee in the House.
 - There was another bill that is being considered: HB-01. It mandates that in-person voting be allowed regardless of states-of-emergency or any other situation. It has technical issues. The AG provided its opinion that it is not lawful. It passed both the House and Senate.
 - A House Resolution also passed which suggested the Governor's Office provide an additional \$2 million from the CARES ACT funding to pay poll workers up to \$500 more for their services.
- Update on IAC data Collection, Analysis, and Reporting Efforts
 - The assessor's working group has met regularly to discuss property-tax related issues. The working group has tried to figure out how to soften the blow of property taxes shifting onto homeowners. One of the ideas that came from the working group was to create a scenario where property values would be assessed at the lower of either a 5-year rolling average of the property value, or its actual property value.
 - The data for parcel value for every parcel in each of the 44 counties has been collected from 2015-2019. (about 1.3 million parcels). A fiscal impact was created. Given this scenario, statewide savings to homeowners would be about \$14.8 million, or roughly \$31 per home. Commercial property would see their taxes increase by about \$2.1 million.

Canyon County Commissioner Tom Dale moved to adjourn the committee meeting at 3:00 pm. Canyon County Prosecutor Bryan Taylor 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