

Board Meeting Minutes

Idaho Board of Tax Appeals (BTA)

Pursuant to Idaho Code Section 63-3807, a regular board meeting was held in Boise, Idaho, on July 24, 2024. Chairman Heinrich convened the meeting at 9:00 a.m.

Members attending were Leland Heinrich, Kenneth Nuhn, and Doug Wallis. Staff attending included Director Pollock, Tax Policy Specialist Travis VanLith, Hearing Officer Rachel Whitaker, and Adjudicative Legal Associate Michelle Woodmansee. Guests attending were the Governor's Director of Cabinet Affairs Sara Stover and DFM Analyst Jacob Sauer.

Amendment of Agenda and Introductions

Member Wallis moved to amend the agenda to allow for a visit from Sara Stover at 9:15 a.m. Member Nuhn seconded the motion. Motion carried, and the agenda was amended.

Michelle Woodmansee introduced herself to the Board.

Approval of Minutes

Member Wallis moved to approve the minutes for the Board meeting held on July 27, 2023. Member Nuhn seconded the motion. Motion carried.

Member Nuhn moved to approve the minutes for the Board meeting held on December 8, 2023. Member Wallis seconded the motion. Motion carried.

Chairman Duties and Election

The Board reviewed chairman duties. Member Nuhn moved to reelect Chairman Heinrich as chair of the Board. Member Wallis seconded the motion. Motion carried.

Routine Orders Authorization

Member Wallis moved to approve staff processing of routine orders without requiring Board signatures. Member Nuhn seconded the motion. Motion carried.

Governor's Office Liaison Visit

Director of Cabinet Affairs Sarah Stover introduced herself and outlined her role with the Governor's Office and with the BTA. Items discussed included budget, the Board's per diem increase request, and the fact that reappointments need improvement regarding timeliness.

Budget Discussion

Pollock discussed the FY26 budget due on August 30. The only extra asks will be for the rent increase and a Board per diem increase. FY24 items were then discussed including Luma issues, the large personnel reversion due to Riggs's position being empty for a few months in 2023, how much appropriations the Board utilized, and how a contract writer was not needed for FY24. Travel costs per hearing officer were discussed. Lastly, Pollock

noted she may visit local counties this year for education purposes including Canyon, Payette, and Ada.

Reports

Pollock and the Board discussed appointments and potential functionality impacts if the governor does not appoint Board members timelier in the future.

Pollock reported the Board presided over the majority of FY24 hearings.

Board and staff discussed the FY24 hearing season. Overall, it was noted that conversations with Respondents should be stopped as much as possible, so Appellants do not get a false impression that the Board is not impartial. Additionally, staff received many calls asking where decisions are, so the Board was advised not to estimate how long decisions will take at hearing. No negative feedback or complaints were received.

VanLith discussed FY24 performance measures and statistics, noting most measures were improved from FY23. Overall, three of the six performance measures were met. The Board next discussed the breakdown of decisions—65% affirmed, 32% modified, and 3% reversed. Last, the Board noted FY24 decisions were well written and edited.

Whitaker discussed recent court appeals. There were six appeals, plus one cross-appeal, compared to FY23's single appeal. The appeals were:

1. Ada County Assessor v. Woodland
2. Shaughnessy v. Blaine County Assessor
3. Confluence Institute, Inc. v. Custer County Assessor
4. Ada County Assessor v. Wal-Mart Real Estate Business Trust (cross-appealed)
5. Ada County Assessor v. Albertsons Stores Sub, LLC
6. CF Hippolyta Nampa, LLC v. Canyon County Assessor

VanLith presented recent district court decisions regarding BTA appeals. Ada Assessor v. Woodland (23-A-1004) was dismissed with prejudice. Jackson v. Payette Assessor (22-A-1168) was modified after new information regarding a view adjustment was brought to the district court's attention. VanLith noted the Board did not have enough information in this case, so the court's decision was not particularly reflective of the Board's decision.

Whitaker discussed BOE hearings, noting there were 2,175 appeals she was able to track from available agendas. Whitaker pointed out four counties with notable BOE changes from 2023: Bannock went from 22 to 109, Bonneville from 450 to 144, Gem from 7 to 90, and Latah from 36 to 122 (but 98 of Latah's were a singular developer).

Woodmansee provided acknowledgement packets to the Board and discussed materials therein, answering questions and taking suggestions for improvement.

Woodmansee discussed changes made to the welcome packet which is typically provided to new legislators and BTA-assigned analysts or liaisons from LSO, DFM, HR, etc. VanLith noted the flow carts may need updated.

Security Training

Woodmansee shared a PowerPoint on security, emphasizing awareness as a tool—specifically, awareness of surroundings, your emotions, and others' emotions. Also discussed was self defense and hearing room setup.

2024 Legislative Session Review

VanLith presented a review of the 2024 Idaho Legislative Session, highlighting Idaho H0449 and H0626. The former “provides a penalty for a taxpayer claiming more than one homestead exemption for property tax” and allows assessors to share information with the Secretary of State to determine residents are only voting and running for office in the county of their primary residence. The latter “require[s] courts reviewing Administrative Rules to look to interpret the meaning and effect of the rule de novo” and may, “where an interpretation is in relative doubt, [limit] agency power in favor of individual liberty.” Other bills were discussed which had less direct effect on the Board. VanLith also provided some information on US Supreme Court decisions and failed Idaho legislation.

DFM Analyst Visit

Financial Management Analyst Sr. Jacob Sauer introduced himself and discussed budgetary matters. Sauer noted the BTA's budget is cohesive relative to other budgets and stated he can reach out to legislators regarding the per diem increase bill, using connections he gained as a lobbyist in the past session.

Decision Template

The Board reviewed the new decision template draft. Staff was instructed to try out the new template for 2024 STC decisions and then revisit it with the Board at the next summer meeting. Ad valorem decisions will still be written in the “old” template for now.

Fall Hearing Season

Board members and staff discussed the upcoming hearing season. VanLith noted the representation rule of anyone representing anyone has not been a huge issue of yet, but the legislature has shown interest in a follow-up regarding tax reps if we see any. Pollock noted the Board did well this year with returning their files on time and proposing decisions. It was noted staff has been revising duties to accommodate for new staff and will be having a meeting on August 5th to make sure the hearing season goes smoothly.

Developing the Record

Board and staff viewed a NAHO training video titled “Developing the Record of In-Person, Video, and Telephonic Administrative Hearings” and discussed important takeaways such as asking questions, controlling the hearing, and tone.

Other Business

The Board returned their availability calendars to Whitaker, who distributed FY25 timesheets. The Board set a tentative date for the next meeting of February 2025.

There being no further business before the Board, the meeting adjourned at 3:05 p.m.

Minutes by Rachel Whitaker, Hearing Officer