

**STATE BOARD OF EQUALIZATION
OPEN MEETING
MINUTES OF MEETING HELD AUGUST 11, 2026**

In attendance: Commissioners Paul Woods, Janet Moyle, Jared Zwygart and John Bernasconi. Jim Rice, Deputy Attorney General. This meeting was open to the public and many guests attended online.

Commissioner Woods, Chairman for the State Board of Equalization, reconvened the State Board of Equalization for 2026 (Board) at 9:00 a.m. August 11, 2026.

Commissioner Woods asked for an update from Alan Dornfest, Property Tax Policy Bureau Chief, about the comparative analysis that was presented yesterday. Commissioner Zwygart moved to add an agenda item to have Mr. Dornfest update the Board. Ms. Young conducted a roll call vote: Commissioner Moyle, aye; Commissioner Zwygart, aye; Commissioner Bernasconi, aye.

Mr. Dornfest said there were a couple of issues brought to his attention. The changes were made to the exemptions and distributed to the Board this morning. This corrects a Power County oversight that doesn't affect their taxable values in the least, but he wanted the Board to have the updated version. The more significant was that yesterday, he noted the very large increase in one category in Valley County. It appears there was a decimal point calculation error; the decimal is about a thousand off. There isn't just one parcel, though, but they're looking into it and will have it resolved before the Board adjourns.

The Board continued to hear from the County Assessors beginning with Consulting Appraiser, Marissa McClurg, said District 5 includes Blaine County, Gooding County, Jerome County, Lincoln County, Minidoka County, Power County, and Twin Falls County. Overall, they've experienced steady growth, with fewer sales. Several counties reviewed the residential land this year. Commissioner Woods recognized Assessor Jim Williams, Blaine County, Assessor Justin Baldwin, Gooding County, Assessor Mark Swenson, Jerome County, Consulting Appraiser Marissa McClurg on behalf of Assessor Norma Anaya, Lincoln County, Assessor Janice West, Minidoka County, Consulting Appraiser Marissa McClurg on behalf of Assessor Laura Porath, Power County, and Assessor Brad Wills, Twin Falls County.

The Board recessed until 10:00 a.m.

The Board moved on to the District 6 Assessor Reports. Consulting Appraiser Joshua Stokes said the counties he covers are Bannock County, Jefferson County, Caribou County, Oneida County, Franklin County, and Bear Lake County. Overall growth in District 6 has been stable. They've seen a roughly 5% to 6% increase. The biggest percentage adjustments have been in manufactured homes. All counties are in compliance this year and all are on schedule for their 5-year reviews. Commissioner Woods recognized Assessor Anita Hymas, Bannock County, Assessor Jannelle Jensen, Bear Lake County, Assessor Aaron Cook, Caribou County, Assessor Kathleen Atkinson, Oneida County, Assessor Chris Barton, Franklin County, Assessor Martin Adams, Cassia County,

The Board recessed until 11:00 a.m.

Commissioner Woods reconvened the Board and welcomed Consulting Appraiser Leslie Warnberg of District 7. District 7 includes Bingham County, Bonneville County, Butte County, Clark County, Fremont County, Jefferson County, Madison County, and Teton County. Ms. Warnberg said she appreciates all the assessors, saying they've all done a really good job of working through issues that come up whenever there are leadership changes and staffing changes. The market has slowed some, and residential is stabilizing. Commercial is picking up in the more populated counties. Some counties have unique areas that include vacation properties. Commissioner Woods recognized Assessor Donovan Harrington, Bingham County, Assessor Dustin Barron, Bonneville County, Assessor Holly Standlee, Butte County, Consulting Appraiser Leslie Warnberg on behalf of Assessor Carrie May, Clark County, Assessor Carol Blanchard, Fremont County, Assessor Jessica Roach, Jefferson County, Assessor Shawn Boice, Madison County, and Consulting Appraiser Leslie Warnberg on behalf of Assessor Havala Arnold, Teton County.

Commissioner Woods said this concludes the Assessor reports throughout the state, and he thanked everyone for their participation. It is extremely helpful and informative and key to their job of certifying the rolls throughout the state.

A discussion for today was added to the agenda yesterday to be scheduled for 1:30 p.m. to discuss the Clearwater County parcels. The Board chose to have the discussion now instead of waiting until 1:30 p.m. Commissioner Woods asked George Brown, Property Tax Division Administrator, to explain the situation. Mr. Brown said the situation in Clearwater County is that they had a ratio study they hadn't had in a long time. It indicated the county wasn't staying current on their commercial parcels. The Consulting Appraisers, Brad Broenneke and Ben Hawkins, worked extensively throughout the county over about two months to help the county establish the proper values on commercial properties. There were about 300 commercial properties, and the result of the review was that there were "extreme increases" commercial values across the county. The Tax Commission believes these were completely warranted increases. The property schedules were 20 years old, so they updated those and looked at the local cost modifiers and ultimately "righted the ship." This all resulted in significant increases for some commercial properties, others not so much. The county board of equalization received 64 appeals. Mr. Brown said he and Commissioner Woods traveled to Clearwater County and met with the Commissioners, the Assessor, and many owners to explain the process. The county board reduced some values, with the Assessor's help. The county never fell out of compliance with the ratio study. The Tax Commission is comfortable with the accuracy of the values now. The county has done a good job. It has been a learning experience. Alan Dornfest, Property Tax Policy Bureau Chief, was recognized and said the numbers presented to this Board are after the County Board of Equalization made their changes, and the result shows a marked increase they've never seen in that county before. Tax Commission staff have no reason to disbelieve the results of the current ratio study. Mr. Brown added that Mr. Broenneke and Mr. Hawkins have been in the county over multiple days helping Clearwater County. He isn't concerned with the changes made by the County Board of Equalization. He feels the changes made were appropriate. The county has done a good job talking to taxpayers. In response to a question from Commissioner Moyle, Mr. Brown said Mr. Hawkins reviewed the tables in the CAMA system which were from 2005 and hadn't been updated. He cleaned that and updated the tables then worked with staff there to correct the cost modifiers appropriately. Mr. Brown doesn't think there have been any changes since this assessor has worked there. Most of those were established by prior staff. Mr. Hawkins completed the ratio study independently. His changes mirrored the sales very closely. The values are now where they should be. Mr. Brown said they'll keep up with the county more closely, going forward.

Commissioner Woods said when they went to the county, the message was that the changes were being made to get the apportionment right. It isn't going to result in any more tax being collected by the local taxing districts. This was to get it right, fair, and uniform. Mr. Brown added that staff are confident that the county is in a much better place than last year. Staff will likely be present there more this year to help where needed.

Commissioner Woods noted the agenda was modified to hear arguments on the timeliness of the submitted appeals on Wednesday, August 12, 2026 at 9:00 a.m. The Board has correspondence between the Tax Commission and the representative of the non-utility generators regarding their requests to be heard regardless of the timeliness. Ms. Young noted the Commissioners have available to them the declarations from Arkoosh Law and the requests to consider the appeals this year. There are also previous years' communications that will be loaded for the Board.

Commissioner Woods said they've been invited to appear tomorrow and he will likely grant them time to provide comments and answer questions.

There being no further business, Commissioner Woods recessed the Board until 9:00 a.m. on Wednesday, August 12, 2026.

Maria Young
Secretary

Paul Woods
Chairman of the Idaho State Board of Equalization