

MINUTES  
**SENATE LOCAL GOVERNMENT & TAXATION COMMITTEE**

**DATE:** Tuesday, January 14, 2020

**TIME:** 3:00 P.M.

**PLACE:** Room WW53

**MEMBERS PRESENT:** Chairman Rice, Vice Chairman Grow, Senators Hill, Vick, Anthon, Cheatham, Burgoyne, and Nye

**ABSENT/ EXCUSED:** Senator Lakey

**NOTE:** The sign-in sheet, testimonies and other related materials will be retained with the minutes in the committee's office until the end of the session and will then be located on file with the minutes in the Legislative Services Library.

**CONVENED:** **Chairman Rice** called the meeting of the Local Government and Taxation Committee (Committee) to order at 3:01 p.m.

**PAGE INTRODUCTION:** **Chairman Rice** introduced the new Committee page, Sadie Tribe. **Ms. Tribe** told the Committee she was a senior at Minico High School in Minidoka County, and lives in Burley, Idaho. Her father is a district court judge and that is what prompted her to apply for the page position.

**PASSED THE GAVEL:** Chairman Rice passed the gavel to Vice Chairman Grow to discuss the rules process.

**RULES REVIEW:** **Vice Chairman Grow** stated he had divided the dockets between Committee members and requested they go over them in advance of next Tuesday's meeting.

**PRESENTATION:** **Dennis Stevenson**, Administrative Rules Coordinator for the Division of Financial Management (DFM), gave the Committee a general overview of the rules process for this legislative session. He explained how the rules would look different this session due to their temporary status. He informed the Committee how to locate and identify substantive changes.

**DISCUSSION:** **Senator Burgoyne** asked Mr. Stevenson if the actual wording style of the rules was left to the Legislative Services Office (LSO), the DFM, or the agency. **Mr. Stevenson** responded that he defers to the agency that writes the rule as they are generally more experienced at it. He believes the focus was on removing restrictive words such as "prohibited" or "must."

**PASSED THE GAVEL:** Vice Chairman Grow passed the gavel to Chairman Rice.

**PRESENTATION:** **Chairman Rice** introduced Kathlynn Ireland, Property Tax Policy Specialist, Idaho State Tax Commission. **Ms. Ireland** gave a presentation on property tax exemptions in Idaho (see attachment 1).

**DISCUSSION:** **Ms. Ireland** discussed the homeowner's exemption and informed the Committee that each county has their own individual application form. Many counties do not have forms available on websites and many do not allow you to fill the form out at closing. Some forms must be mailed, and some require you pick them up in person. **Senator Burgoyne** pointed out a lack of standardization is not effective. The system might have been more user friendly at some point, but makes little sense in today's world. **Chairman Rice** stated he had spoken with several assessors and they all feel it should be made easier for the Idaho citizens.

**ADJOURNED:** With no further business before the Committee, **Chairman Rice** adjourned the meeting at 3:34 p.m.

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Senator Rice  
Chair

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Machele Hamilton  
Secretary