

MINUTES
SENATE LOCAL GOVERNMENT & TAXATION COMMITTEE

DATE: Thursday, February 09, 2017

TIME: 3:00 P.M.

PLACE: Room WW53

MEMBERS PRESENT: Chairman Johnson, Vice Chairman Bayer, Senators Hill, Siddoway, Vick, Patrick, Burgoyne, and Nye

ABSENT/ EXCUSED: Senator Rice

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 Johnson** called the meeting of the Local Government and Taxation Committee (Committee) to order at 3:02 p.m.

RS 25177 **Relating to Property Tax, Missed Property Roll. Kelli Brassfield**, Idaho Association of Counties (IAC), presented **RS 25177**. This legislation amends Idaho Code § 63-811 to remove language pertaining to delivery of a missed property roll to the taxpayer. Current statute restricts delivery until after the first Monday of March in the following year, which **Ms. Brassfield** stated is unnecessary. She explained that removing this restriction will align this code section with other related statutes.

MOTION: **Senator Siddoway** moved to print **RS 25177**. **Senator Vick** seconded the motion. The motion carried by **voice vote**.

PRESENTATION: **Update from the Idaho Association of Counties. Daniel Chadwick**, IAC Executive Director, presented an update from the IAC. **Mr. Chadwick** provided information on county responsibilities and the roles and responsibilities of county officials. He also discussed county budgets; he emphasized that counties are reliant on property taxes and highlighted county revenue sources. **Mr. Chadwick** commented on emerging issues facing Idaho counties, which include: 1.) behavioral and mental health; 2.) opioid abuse and overdose deaths; and 3.) the public defense system. **Mr. Chadwick** indicated that counties are deeply impacted by these issues and play a significant role in their management at the local level.

Senator Vick asked for the status of Federal Payment in Lieu of Taxes (PILT) funding. **Mr. Chadwick** explained that in recent years, PILT monies had been offset by the Secure Rural Schools program, which is no longer being funded by the federal government. **Mr. Chadwick** stated that PILT funding formulas are less stable today and payments are much lower than previous years.

ADJOURNED: There being no further business at this time, **Chairman Johnson** adjourned the meeting at 3:30 p.m.

Senator Johnson
Chair

Jennifer Carr
Secretary