

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Friday, February 22, 2019

**TIME:** 9:00 A.M.

**PLACE:** Room EW41

**MEMBERS:** Chairman Collins, Vice Chairman Stevenson, Representatives Moyle, Anderst, Dayley, Chaney, Gestrin, Addis, Dixon, Furniss, Giddings, Nichols, Ricks, Erpelding, Ellis, Mason

**ABSENT/  
EXCUSED:** Vice Chairman Stevenson and Representative Chaney

**GUESTS:** None

**Chairman Collins** called the meeting to order at 9:01 a.m.

**RS 26914:** **Rep. Wagoner**, District 10, Caldwell presented **RS 26914**. He explained this legislation helps to clarify the Tax Commission's duties in reviewing a taxing district's proposed boundary changes. These duties would be limited to reviewing proposed legal descriptions and total boundary areas that are submitted by a taxing district to ensure they are accurate. If the Tax Commission finds any errors in those legal descriptions or boundary changes, they would then be required to notify the appropriate taxing district within 28 days of receiving the original request. Currently, the Tax Commission reviews the changes submitted to determine if they comply with Idaho law. He does not feel that it is appropriate for an administrative body to interpret Idaho law against an elected official or an elected body, such as a city counsel.

In response to committee member's questions, **Rep. Wagoner** gave an example of a city counsel giving a legal description of a property being annexed into the city. A GIS employee doesn't believe that it complies with Idaho code, so it is then presented to their legal counsel. Although the city counsel still has the authority to annex the property into the city limits, they will not be able to collect property tax if not given the approval of the Tax Commission. Therefore, the city is unable to collect revenue for the property.

**MOTION:** **Rep. Erpelding** made a motion to introduce **RS 26914**. **Motion carried by voice vote. Rep. Giddings** requested to be recorded as voting **NAY**.

**RS 26676:** **Rep. Moyle**, District 14, Star, Eagle, Meridian presented **RS 26676**. He reminded the committee members this rule was rejected by the committee. The rule dealt with property taxes: Agricultural changes in rules 613 and 614; forest ground, where the rule goes beyond what the law stated they should be doing; and change of classification or change of status. If somebody buys a piece of publicly owned state ground and it is exempt, it goes on the new construction roles immediately. If the purchased ground will be getting an exemption, it will happen later. This is a concurrent resolution going to the Senate to say the House has rejected this docket.

**MOTION:** **Rep. Erpelding** made a motion to introduce **RS 26676** and recommend it be sent directly to the Second Reading Calendar. **Motion carried by voice vote. Rep. Stevenson** will sponsor the bill on the floor.

**RS 26677:** **Rep. Moyle**, District 14, Star, Eagle, Meridian presented **RS 26677**. He reminded the committee members this rule was rejected by the committee. This rule deals with property taxes, but specifically addresses when an exemption is granted for a property that will not be paying taxes in the future. It is for properties that are being built for an exempt purpose, but are being taxed until they start taking on the exempt purpose. The exemption should start when the permit is applied for and should include everything except businesses that do not qualify for an exemption like a daycare within a church.

**MOTION:** **Rep. Erpelding** made a motion to introduce **RS 26677** and recommend it be sent directly to the Second Reading Calendar. **Motion carried by voice vote.** **Rep. Stevenson** will sponsor the bill on the floor.

**ADJOURN:** There being no further business to come before the committee, the meeting was adjourned at 9:13 a.m.

---

Representative Collins  
Chair

---

Shellie Coates  
Secretary