

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Thursday, February 28, 2019

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

**PLACE:** Room EW42

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

**ABSENT/  
EXCUSED:** Representative(s) Gestrin

**GUESTS:** Bryon Reed, Bonneville County; Seth Griggs, Idaho Association of Counties; Russell Westerberg, RMP; Vaughn Rasmussen, Bear Lake County; Senator Dean Mortimer; Russell Hendricks, Idaho Farm Bureau Federation.

**Chairman Collins** called the meeting to order at 9:00 a.m.

**MOTION:** **Rep. Stevenson** made a motion to approve the minutes of February 21, 2019, February 22, 2019 and February 26, 2019. **Motion carried by voice vote.**

**H 164:** **Bryon Reed**, Commissioner, Bonneville County, said **H 164** amends Idaho Code §63-109 to require the Idaho State Tax Commission (ISTC) to provide written notice to county assessors and commissioners by no later than the first Monday in April every year if it has reason to believe a county has improperly assessed a category of property. It would also require documentation justifying the action by the ISTC. Failure to provide the required notice would prevent the ISTC from equalizing that category of property for that year. At the request of ISTC, a provision was added allowing them to equalize any property where an assessor might change a value after the April notification deadline. Commissioner Reed informed the committee of a situation in Bonneville County that provided the impetus for **H 164**. He stated **H 164** provides for a better notification process, would protect taxpayer appeal rights, provide better communication between counties and ISTC, as well as protect ISTC's duty to equalize.

**MOTION:** **Rep. Ricks** made a motion to send **H 164** to the floor with a **DO PASS** recommendation.

**Russ Hendricks**, Idaho Farm Bureau Federation, spoke **in support** of **H 164** stating it is important to landowners to have timely notice of changes to their property assessment, and, more importantly, be provided with the rational or data the ISTC used to believe the county needs to reassess.

**VOTE ON  
MOTION:** **Motion carried by voice vote. Rep. Ricks** will sponsor the bill on the floor.

**H 201:** **Rep. Marc Gibbs** provided information to the committee regarding the Americans with Disabilities Act (ADA) inspection done on the Bear Lake Courthouse, the letter from the US Attorney putting Bear Lake on notice they will file suite if their ADA violations are not corrected, the judicial confirmation order issued to Bear Lake County March 21, 2018, and Bear Lake County's bond schedule. **H 201** allows taxing districts with less than 7,500 people who have had three bond elections in the previous 5 years and who have obtained a judicial confirmation after March 1, 2018 to issue bonds and levy taxes for the obligation that was subject to the court order. It has a sunset clause of December 31, 2019.

In response to committee concerns about how the sunset clause included in multiple sections of the statute will work, **Rep. Gibbs** provided information from the Legislative Services Office that the funding mechanism is a form of built-in sunset because judicially confirmed obligations before December 31, 2019 are the only ones eligible for the levy.

**Ron Rasmussen**, Chair, Bear Lake County Commissioners, spoke **in support of H 201** by providing historical and bond information regarding the Bear Lake County Courthouse.

In response to committee questions regarding whether another bond election might provide the relief Bear County is seeking in **H 201**, **Commissioner Rasmussen** responded negatively and indicated it would take over a year to do another bond election, and the costs of remediation would continue to rise as time passes.

**Rep. Gibbs** was called upon to answer a question from the committee regarding how many districts and counties would qualify under **H 201** requirements, and he responded the legislation is tailored very narrowly so it doesn't see runaway use. He remarked a precedent for this type of legislation was passed in 2012 for Boise County.

**MOTION:** **Rep. Ellis** made a motion to send **H 201** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Gibbs** will sponsor the bill on the floor.

**H 202:** **Rep. Megan Blanksma** informed the committee she has full confidence in **H 202** but would ask the Chairman to hold **H 202** to allow time to review the information provided from the ISTC.

**MOTION:** **Rep. Moyle** made a motion to **HOLD H 202** subject to call of the chair. **Motion carried by voice vote.**

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 9:33 a.m.

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Representative Collins  
Chair

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Lorrie Byerly  
Secretary