

MINUTES  
**SENATE LOCAL GOVERNMENT & TAXATION COMMITTEE**

**DATE:** Wednesday, February 17, 2021

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

**PLACE:** Room WW53

**MEMBERS PRESENT:** Chairman Rice, Vice Chairman Grow, Senators Vick, Lakey, Souza, Bayer, Ricks, Nye, and Rabe

**ABSENT/ EXCUSED:** None

**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 3:04 p.m.

**MINUTES APPROVAL:** **Chairman Rice** informed the Committee there would be a delay in approving the Minutes of February 9, 2021.

**INTRODUCTION:** **Lee Heinrich, Chairman, Board of Tax Appeals (BTA)**, introduced the gubernatorial appointment candidates for the BTA.

**GUBERNATORIAL REAPPOINTMENT:** **Committee Consideration of the Gubernatorial Reappointment of David Kinghorn, Member, BTA**, of Lewisville, Idaho, for a term commencing June 30, 2019, and expiring June 30, 2022. **Mr. Kinghorn** gave a brief overview of his background and work history. He has stood before the Committee seven times and served on the BTA since 2001. **Mr. Kinghorn** also served as Jefferson County Assessor for four terms, and has hundreds of hours of classroom instruction in the appraisal process.

**DISCUSSION:** **Senator Souza** noted Mr. Kinghorn's extensive background in educating others about property values and assessments. **Senator Souza** requested Mr. Kinghorn's opinion of the impact on property taxes of appraisals, new growth, and budgeting by municipalities. **Mr. Kinghorn** responded that he was taught the three legged-stool of sales tax, income tax, and property tax. Today the stool is unrecognizable, and in his opinion considerable blame could be placed on exemptions.

**GUBERNATORIAL REAPPOINTMENT:** **Committee Consideration of the Gubernatorial Reappointment of Kenneth Nuhn, Member, BTA**, of Moscow, Idaho, for a term commencing June 30, 2020, and expiring June 30, 2023. **Mr. Nuhn** informed the Committee that he was the newest member of the BTA, and this was his first appointment renewal. **Mr. Nuhn** stated he had served with the United States Air Force, then began work as a real estate appraiser, retiring in 2012. After that he became an instructor for the University of Idaho in appraisal, as well as an instructor for the federal Appraisal Foundation in the Uniform Standards of Professional Appraisal Practice.

**Senator Souza** questioned how to balance new growth evaluations and budgeting with the extreme growth in Idaho. **Mr. Nuhn** responded that the three issues needing to be addressed were the marketplace, the necessary infrastructure, and the requirement that assessments abide by the state statutes regarding market value.

**MINUTES APPROVAL:** **Senator Bayer** moved to approve the Minutes of February 9, 2021. **Senator Souza** seconded the motion. The motion carried by **voice vote**.

**S 1058** **Relating to Public Libraries; to Provide That Certain Persons Shall Not Be an Appointed Trustee of a Library Board.** **Senator Zito** presented **S 1058**, which states that a mayor or appointed officer of a city shall not be one of the appointed trustees of the library board, and that the library director shall oversee hiring. **Senator Zito** recounted her childhood memories of the library and how important libraries are to so many people. She expressed they should be nonpolitical and nonpartisan, and run by individuals who care about libraries.

**TESTIMONY:** **Katherine Lovan**, Idaho Library Association (ILA) volunteer, explained that she was once a library director, but is now a stay-at-home mother. She emphasized how critical it is that library directors are able to work with the library board, confident that decisions are made in the best interest of the library. If members of the board have other roles within a municipality, that could compromise decisions made regarding the library.

**Senator Souza** expressed her remorse that libraries have become much larger and more fanciful today and that they have become political in many communities. She agreed this was unfortunate and should not be happening. **Senator Lakey** expressed his concern that **S 1058** would make it difficult for smaller communities to find people to serve on library boards. The knowledge that the ILA was supporting the legislation would allow him to vote in favor of it.

**MOTION:** **Senator Souza** moved to send **S 1058** to the floor with a **do pass** recommendation. **Senator Bayer** seconded the motion. The motion carried by **voice vote**.

**PAGE GRADUATION:** **Chairman Rice** honored Page Jaylee Harris from Declo, Idaho. **Ms. Harris** thanked the Committee and said how grateful she was for the opportunity to serve. She expressed her concern that politics have become so polarizing and she was grateful to see that Idaho Senators have good relationships. **Ms. Harris** plans to study international policy, and become a foreign service officer. She felt the time spent at our Capitol would help in those endeavors.

**Chairman Rice** expressed the gratitude of the Committee for her service by giving her a letter of appreciation signed by the members. He then gave her gifts from the Committee, as well as a letter of recommendation.

**ADJOURNED:** There being no further business at this time, **Chairman Rice** adjourned the meeting at 3:55 p.m.

---

Senator Rice  
Chair

---

Machele Hamilton  
Secretary