

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Wednesday, February 01, 2023

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

**PLACE:** Room EW42

**MEMBERS:** Chairman Monks, Vice Chairman Cannon, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Ehlers, Mickelsen, Pickett, Raymond, Wroten, Necochea, Burns

**ABSENT/  
EXCUSED:** None

**GUESTS:** The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

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

**Rep. Weber** welcomed the members of the Idaho Association of Counties and county officials attending the committee meeting.

**Seth Grigg**, Executive Director, Idaho Association of Counties, gave a presentation on county budgeting. He explained the process of creating a budget and how it applies to all forty-four counties within the state, and consists of budget developments which take place in the month of September each year. He spoke about the three main sources of county revenue comprised of smaller revenue avenues, which remain transparent for the public to view. He presented various graphs assisting in viewing federally-owned land, government program payments made to property owners whom are not tax-exempt, and the overall population-based model of growth and fluctuation as it pertains to changes in the market value of all property types. He declared legislation has attempted to assist in property tax reforms over many years, and most recently, created budget caps on new construction, as well as on forgone properties.

In response to committee questions, **Mr. Grigg** explained every county is responsible for providing the same services, even with a limited tax base. He expressed how other sources of revenue have greatly assisted in the contribution of county tax revenues, besides property taxes, and believes counties with limited staffing may have found difficulty in maintaining the property tax cycle. He mentioned certain counties, and unincorporated or rural areas, can have additional demands of budget changes, but they also have the assistance of the Legislature on both county and statewide levels.

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 10:26 a.m.

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Representative Cannon  
Vice Chair

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Jocelyn Lamb  
Secretary