

MINUTES
SENATE LOCAL GOVERNMENT & TAXATION COMMITTEE

DATE: Thursday, January 23, 2025

TIME: 3:00 P.M.

PLACE: Room WW53

MEMBERS PRESENT: Chairman Ricks, Vice Chairman Adams, Senators Grow, Den Hartog, Toews, and Taylor

ABSENT/ EXCUSED: Senators Anthon, Bernt, and Rabe

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 Ricks** convened the meeting of the Senate Local Government and Taxation Committee (Committee) at 3:01 p.m.

GUBERNATORIAL REAPPOINTMENT **Lee Heinrich to the Board of Tax Appeals.** **Mr. Heinrich** stated that he was currently the Chairman of the Board of Tax Appeals. He grew up on a seed potato farm in Lake Fork, Idaho. His education included a Bachelor of Science in Agricultural Economics from the University of Idaho and a course in Fair Hearings from the National Judicial College. His experience included ranching, being a field representative at Idaho Farm Bureau and Arizona Farm Bureau, managing the family farm, and owning and operating West Mountain Lodge. He was Valley County Clerk for 16 years. He served in the Idaho State Senate for four years. He served his community on various boards including the last 12 years on the Board of Tax Appeals (Board). **Mr. Heinrich** concluded by stating that he wished to be reappointed in order to continue the historical knowledge and mentor new members on the Board.

DISCUSSION: **Chairman Ricks** asked Mr. Heinrich to discuss about the Board, its size, the travel involved, the number of hearings they conducted and so forth. **Mr. Heinrich** answered that the Board had three members from different areas around the State. They each conducted hearings in their region and then met together to discuss decisions. That minimized travel. They conducted an average of 200 - 300 hearings per year, but varied from 60 to 800 in a year.

Chairman Ricks asked Mr. Heinrich about their pay structure. **Mr. Heinrich** explained that they were not on salary, but they received an hourly wage and per diem.

Chairman Ricks thanked Mr. Heinrich and explained that the Committee would vote on his reappointment at a future meeting.

GUBERNATORIAL REAPPOINTMENT: **Kenneth Nuhn to the Board of Tax Appeals.** **Mr. Nuhn** stated that it was a great responsibility to meet with someone with little or no knowledge of tax law and help them through the appeal process. He shared that he grew up as a military brat. That led him to the University of Idaho and the ROTC program. He later joined the Air Force as a pilot. After serving in the Air Force, Mr. Nuhn obtained a graduate degree in architecture. He was an art critic and, later, a real estate appraiser. He had served on the Real Estate Appraiser Licensing Board. He currently served on the Speech, Hearing, and Communication License Board and the Board of Tax Appeals.

DISCUSSION: **Senator Taylor** thanked Mr. Nuhn for his service.

Chairman Ricks thanked Mr. Nuhn for his service and explained that the Committee would vote on his reappointment at a future meeting.

**MINUTES
APPROVAL:**

January 15, 2025. Senator Taylor moved to approve the Minutes of January 15, 2025. **Senator Adams** seconded the motion. The motion carried by **voice vote**.

ADJOURNED:

Chairman Ricks adjourned the meeting of the Committee at 3:19 p.m.

Senator Ricks
Chair

Meg Lawless
Secretary