



**Joint Finance Appropriations Committee
November 9, 2023**

On Thursday, November 9, 2023, the Joint Finance Appropriations Committee met to hear from the Workforce Development Council (WDC), and the Idaho Transportation Department (ITD), and hear an update on property taxes. After these presentations, the Committee toured various facilities in the Treasure Valley the Committee is looking to make investments in the next fiscal year.

Matt Reiber, Governor's Office Senior Policy Advisor, walked the Committee through the progress the WDC has made from the end of the 2023 Session until now. The Council has done its due diligence to do outreach to students and parents across the state. A question arose about whether these students need these grants; Mr. Reiber answered the demographic that isn't going on is mainly due to financial restrictions. He gave an example of a student who attended the Northwest Lineman College and now is making a great career and salary. Other questions included whether the Committee could receive a list of careers that are being awarded, which the first cohort meant to receive an intent to award letter by the end of the year. Performance metrics include:

- Number and demographics of eligible students applying.
- Number and type of eligible institutions.
- List of in-demand careers approved.
- Number of grants awarded and demographic of participants.
- Effectiveness measurements
 - Completion rates
 - Satisfactory Academic Progress
 - Job Placement Rates
 - Retention in Idaho

Co-chair Horman voiced her concern that students who have the means to participate in these courses already and students who don't have the means will miss out because the students haven't figured out a career path. She suggested expanding the last deadline from April 15th or adding one more cohort for a June deadline before the next fiscal year.

Important deadlines to note:

November 30, 2023

- Contingent awards by December 31, 2023

February 15, 2024

- Contingent awards by March 15, 2024

April 15, 2024

- Contingent awards by May 31, 2024

Final awards - Target for June 30, 2024

- WDC will validate high school graduation.
- WDC will validate the career pathway plan.

The Committee reviewed the ITD Budget, which included line items of:

- Airfield improvements
- Headquarters relocation
- Workforce planning with 53 new FTE positions
- Asset Management Re-Solicitation
- Construction Projects
- Road and Bridge Maintenance



Many of the members had a distaste for many of the high costs of these line items. One of the highest costs is the relocation, which does include building out a lab at the Chinden campus.

The Committee then heard updates on HB 292 - 2023, property tax relief. Mr. Tatro, Legislative Services Officer, reviewed the language of the statute passed during the 2023 session regarding the school levies. He explained this language changed the payer of the levy rates from the property owner to the state. Co-chair Grow explained the Legislature's intent was property tax relief, so the Committee does not want to see school districts use the savings from levy rates to give a reason to go after future bonds or levies. During the 2024 session, the Legislature will receive a full list of data on how much each bond and levy was paid off. Co-chair Horman spoke on hearing some districts wanting to increase the levy amounts since the Legislature is now paying for it. She would like to track which districts try to raise these amounts. The goal is for property owners to start seeing the relief in this year's tax statements.

Seth Grigg, Idaho Association of Counties, presented implementation challenges from the counties. He spoke on the counties knew they would have challenges but the biggest is the counties won't know what reductions the property owners will see until the 2024 statements are sent.

Mr. Grigg reviewed the 2023 property tax certification calendar year. The county clerks were to submit their Homestead Tax Return rolls to the Idaho State Tax Commission by October 23, 2023. Many counties did not meet this deadline, so the process has been pushed back. The goal is to get the property tax notices out to property tax owners by the end of November. The challenges the counties have faced include:

- Not enough property tax certification calendar.
- There are over 1,000+ taxing districts in Idaho.
- Each taxing district must set a budget in a timely manner for this process to work smoothly.
- All districts are impacted if one district has an error.
- Various software systems are used across the state, meaning different rounding errors and process discrepancies.