

**COMMISSIONERS MINUTES**

**JULY 1, 2019**

The Elmore County Commissioners met in regular session on the above date in the Commissioners Room, basement of the Elmore County Courthouse, 150 South 4<sup>th</sup> East, Mountain Home, Idaho.

Present at the meeting were Chairman Bud Corbus, Commissioners Wes Wootan and Al Hofer, Civil Attorney Buzz Grant, Clerk Shelley Essl, Assessor Josh Dison and Chief Deputy Appraiser Terry Hughes.

The Board is meeting as a Board of Equalization to review and/or make decisions on property assessment appeals. They may also meet as a Board of County Commissioners to discuss regular County matters.

Motion by Corbus, second by Wootan, to recess as a Board of Commissioners and reconvene as a Board of Equalization.

**CORBUS** ..... -**AYE**

**WOOTAN** ..... -**AYE**

**HOFER** ..... -**AYE**

**Motion carried and so ordered.**

The first appeal heard was from Brian McClure, parcel number RP001480050010A. Mr. McClure appeared and provided written testimony, which was submitted into the record. Chairman Corbus swore in those who would be testifying.

Mr. McClure feels that the assessment is too high and would like it reduced to \$109,980.00. Mr. McClure acquired through a quit claim deed from his mother in April 2018 and missed the deadline to apply for a homeowners exemption on the property for tax year 2019. Assessor Dison stated that Mr. McClure can apply for the exemption for tax year 2020, which will reduce his taxes.

Appraiser Hughes read the following into the record. The original assessed value delivered on the assessment notice was \$158,015.00. After Mr. McClure submitted his appeal, we completed a comparative sales analysis on several properties similar to his. After reviewing his property, we determined some adjustments could be made and are requesting a reduction in the value. We would like to thank Mr. McClure for coming in and expressing his concern in our assessment process. We feel we have treated Mr. McClure fairly and equitably and based on the facts provided, we request the value be reduced to \$143,956.00.

The hearing was closed.

Motion by Hofer, second by Wootan, to differ the appeal hearing for Diane Williams until the end of the session.

**CORBUS** ..... -**AYE**

**WOOTAN** ..... -**AYE**

**HOFER ..... -AYE**

**Motion carried and so ordered.**

A short recess was taken. Regular session resumed.

Appraiser Hughes reviewed an appeal from Derek Hopson, parcel number RP002720010150A. The applicant did not appear. The following was read into the record. The original assessed value delivered on the assessment notice was \$381,314.00. Mr. Hopkins filed his appeal on Monday, June 24, 2019 and supplied an appraisal from November 2018. After performing our own comparative sales analysis on similar properties and reviewing his appraisal, we concluded our assessment value was too high. We would like to thank Mr. Hopkins for expressing his concern in our assessment process. We feel we have treated Mr. Hopkins fairly and equitably and based on the facts provided, we request the value be reduced to \$326,141.00.

Motion by Hofer, second by Wootan, to reduce the assessed value on parcel number RP002720010150A, Derek Hopson to \$326,141.00 for tax year 2019.

**CORBUS ..... -AYE**

**WOOTAN ..... -AYE**

**HOFER ..... -AYE**

**Motion carried and so ordered.**

Appraiser Hughes reviewed an appeal from David and Stephanie Bergh, parcel number RP002490010680A. The applicants did not appear. The following was read into the record. The original assessed value received by Mr. & Mrs. Bergh for 2019 was \$368,618.00. Mrs. Bergh expressed concern in our assessment and considered appealing the value of their property. At that time, we reviewed their parcel and discovered a correction needed to be made. This, however, was after June 24, 2019 when we could no longer make that change to the value. Based on the facts above, we request the Board of Equalization reduce the 2019 assessed value to \$350,277.00.

Motion by Wootan, second by Hofer, to reduce the assessed value on parcel number RP002490010680A, David and Stephanie Bergh to \$350,277.00 for tax year 2019.

**CORBUS ..... -AYE**

**WOOTAN ..... -AYE**

**HOFER ..... -AYE**

**Motion carried and so ordered.**

Appraiser Hughes reviewed an appeal from Samuel Blackwell, parcel numbers MHTR0000496600A & MHTR0000503400A. The applicant did not appear. The following was read into the record. These manufactured homes are in the process of being torn down. At the time we reviewed them for the 2019 tax year, they were inhabitable. It was our intention to remove them from the assessment roll, however that mistakenly did not happen. We request at this time that the Board of Equalization remove the value for both manufactured homes.

Motion by Hofer, second by Wootan, to remove the assessed values on parcel numbers MHTR0000496600A & MHTR0000503400A, Samuel Blackwell for tax year 2019.

**CORBUS**..... **-AYE**  
**WOOTAN**..... **-AYE**  
**HOFER** ..... **-AYE**

**Motion carried and so ordered.**

A short recess was taken. Regular session resumed.

Motion by Wootan, second by Corbus, to differ the appeal hearing for Laura and Paul Lowry to the end of the session.

**CORBUS**..... **-AYE**  
**WOOTAN**..... **-AYE**  
**HOFER** ..... **-AYE**

**Motion carried and so ordered.**

A short recess was taken. Regular session resumed.

The next appeal was from Carl Wertel, parcel number RP03S06E355730A. Mr. & Mrs. Wertel appeared. Chairman Corbus swore in those who would be testifying. Appraiser Hughes read the following into the record. The Elmore County Assessor’s office requests the Board of Equalization uphold our value of \$153,512 for the tax year 2019. Mr. & Mrs. Wertel believe the assessed value of their property is too high. They would like their value to be set at \$140,000 or less. The original assessed value delivered on the assessment notice was \$171,720. After speaking to Mr. Wertel and hearing his concern with the value, we completed a comparative sales analysis on several properties very similar to his property. At that time, it was decided that the initial assessed value was high and it was reduced to the current \$153,512. We would like to thank Mr. & Mrs. Wertel for coming in and expressing their concerns in our Assessment process. We feel we have treated Mr. & Mrs. Wertel fairly and equitably and based on the facts provided, we request the value remain at \$153,512. Assessor Dison suggested that Mr. & Mrs. Wertel apply for the circuit breaker program which could possibly reduce the amount of taxes they would have to pay.

The hearing was closed.

Motion by Corbus, second by Hofer, to uphold the value of \$153,512.00 on parcel number RP03S06E355730A, Carl Wertel for tax year 2019.

**CORBUS**..... **-AYE**  
**WOOTAN**..... **-AYE**  
**HOFER** ..... **-AYE**

**Motion carried and so ordered.**

Motion by Wootan, second by Hofer, to reduce the assessed value on parcel number RP001480050010A, Brian McClure to \$143,956.00 for tax year 2019.

**CORBUS**..... **-AYE**

**WOOTAN..... -AYE**  
**HOFER ..... -AYE**

**Motion carried and so ordered.**

A short recess was taken. Regular session resumed.

Appraiser Hughes reviewed an appeal from Joe Corral and Kenneth G. Cesak, parcel numbers RP000680040060A and RP000680040070A. Mr. Corral and Mr. Cesak were not present. The following was read into the record. The original assessed value delivered on the assessment notices was \$59,500 per parcel. Mr. Cesak filed their appeal on Monday, June 24, requesting the assessed value be reduced to last year's value of \$49,500. After performing a comparative sales analysis on similar properties, we concluded our assessed value was high. On Thursday, June 27, Assessor Josh Dison spoke to Mr. Cesak on the phone. Mr. Cesak was notified that the assessor's office would request the reduction in value. Mr. Cesak indicated that he accepted the reduced amount as an appropriate assessed value and would not attend the hearing.

Motion by Wootan, second by Hofer, to reduce the assessed value on parcel numbers RP000680040060A and RP000680040070A to \$53,500.00 for each parcel for tax year 2019.

**CORBUS..... -AYE**  
**WOOTAN..... -AYE**  
**HOFER ..... -AYE**

**Motion carried and so ordered.**

The hearing was closed.

The next appeal was from Diane Williams, parcel number RPA02890010120A. Ms. Williams was not present at the hearing, but she did call Clerk Essl this morning to request to reschedule her hearing to another day. Clerk Essl told her that she would bring her request to the commissioners and call her back. During the open meeting, three attempts were made to contact Ms. Williams to conduct her 9:30 a.m. hearing over the phone or to see when she was available to reschedule her hearing. The board differed Ms. Williams' hearing time to later in the meeting to give her time to call back. With no return phone call, the board went ahead and held the hearing. Appraiser Hughes read the following into the record. The Elmore County Assessor's office requests the Board of Equalization uphold our value of \$128,960.00 for the tax year 2019. Ms. Williams believes the assessed value of her property is too high. She would like her value to be set at \$65,000.00. Our market study consisted of 421 improved, residential sales within the city limits of Mountain Home. These sales showed that our values were low and would likely be out of compliance with Idaho requirements. Therefore, values were raised to be at market value. We would like to thank Ms. Williams for expressing her concerns in our Assessment process. We feel we have treated Ms. Williams fairly and equitably and based on the facts provided, we request the value remain at the value of \$128,960.00. Commissioner Hofer felt that the increase was really extreme and suggested that the value be reduced. Assessor Dison explained that comparable sales have shown increases in how much homes are selling for in her subdivision. Commissioner Wootan asked Assessor

Dison to contact Ms. Williams to have her apply for a circuit breaker to possibly reduce the amount of taxes she would pay.

Motion by Wootan, second by Corbus, to uphold the assessed value on parcel number RPA02890010120A, Diane Williams to \$128,960.00 for tax year 2019.

**CORBUS**..... -**AYE**  
**WOOTAN**..... -**AYE**  
**HOFER** ..... -**NAY**

**Motion carried and so ordered.**

The hearing was closed.

The next appeal was from Laura and Paul Lowry, parcel number RPA02890010120A. Mr. and Mrs. Lowry were not present. Appraiser Hughes read the following into the record. Mr. & Mrs. Lowry believe the assessed value of their property is too high. They would like their value to be set at \$340,000.00. The original assessed value delivered on the assessment notice was \$395,279.00. After Mr. Lowry submitted his notice of appeal, we completed a comparative sales analysis on several properties similar to his. The opinion of the Assessor’s office is that due to a limited number of sales of 4-plexes, and their location, some adjustments can be made and we are requesting a reduction in the value. We would like to thank Mr. & Mrs. Lowry expressing their concerns in our Assessment process. We feel we have treated them fairly and equitably and based on the facts provided, we request the value be reduced to \$358,035.00.

Motion by Wootan, second by Hofer, to reduce the assessed value on parcel number RPA02890010120A, Laura and Paul Lowry to \$358,035.00 for tax year 2019.

**CORBUS**..... -**AYE**  
**WOOTAN**..... -**AYE**  
**HOFER** ..... -**AYE**

**Motion carried and so ordered.**

The public hearing was closed.

The next appeal was from Percy Ranch, LLC, for parcel numbers RP01S07E106610A, RP01S07E109010A, RP01S07E136010A, RP01S07E140610A, RP01S07E150010A, RP01S07E210010A, RP01S07E220010A, RP01S07E230610A, RP01S07E242410A, RP01S07E250010A, RP01S08E193610A, RP01S08E208410A, RP01S08E271810A, RP01S08E290610A, RP01S08E300610A, RP02S07E237220A, RP02S07E245410A, RP02S07E351800A, RP02S07E357200A, RP02S07E358400A, RP02S07E359000A, RP03S07E010610A, RP03S07E120010A, RP03S08E056010A, RP03S08E061240A, RP03S08E064165A, and RP03S08E072410A.

Charles Lyons appeared on behalf of Percy Ranch, LLC. Chairman Corbus swore in those who would be testifying. Mr. Lyons stated that Mr. Percy feels the dry grazing rates are too high and need to be reduced to \$40.00 per acre. Appraiser Hughes explained how the rates are calculated and then read the following

into the record. Mr. Percy believes the dry grazing should be \$40 an acre. Questionnaires were sent to all land owners with land in the dry grazing category to obtain information for actual costs. One hundred seventy-two were returned to our office, with many either listing no information or incomplete. However, many returned questionnaires provided complete and usable information. The only information used to adjust our values was provided to us from the questionnaires. Like all properties in Idaho, mass appraisal techniques are used to value Ag lands. We do not value a property based on a single return. We would like to thank Mr. Percy expressing his concerns in our Assessment process. We feel we have treated Mr. Percy fairly and equitably and based on the facts provided, we request the dry grazing rates remain at \$50 an acre for South of Bennett Mountain and \$60 an acre for the foot hills and North of Bennett Mountain.

Motion by Wootan, second by Hofer, to uphold the dry grazing rates of \$50.00 an acre for south of Bennett Mountain and \$60.00 an acre for the foot hills and north of Bennett Mountain on parcel numbers  
 RP01S07E106610A, RP01S07E109010A, RP01S07E136010A, RP01S07E140610A,  
 RP01S07E150010A, RP01S07E210010A, RP01S07E220010A, RP01S07E230610A,  
 RP01S07E242410A, RP01S07E250010A, RP01S08E193610A, RP01S08E208410A,  
 RP01S08E271810A, RP01S08E290610A, RP01S08E300610A, RP02S07E237220A,  
 RP02S07E245410A, RP02S07E351800A, RP02S07E357200A, RP02S07E358400A,  
 RP02S07E359000A, RP03S07E010610A, RP03S07E120010A, RP03S08E056010A,  
 RP03S08E061240A, RP03S08E064165A, RP03S08E072410A, Percy Ranch, LLC for tax year 2019.

**CORBUS**..... -NAY  
**WOOTAN**..... -AYE  
**HOFER** ..... -AYE

**Motion carried and so ordered.**

The hearing for Diane Williams was reopened.

Ms. Williams explained why she felt that her value is too high and asked that it be reduced to \$65,000.00. Appraiser Hughes explained how they came up with the assessed value and that homes are selling for much more in her area. She stated that her home is not worth as much as the homes that have sold recently and that her value still needs to be lowered. Assessor Dison explained that she can apply for a circuit breaker in January that may help to reduce the amount of taxes she would pay. Ms. Williams reiterated that her value is too high and asked what else she can do to get the value lowered. She was told that she can she can file an appeal with the Idaho State Tax Commission. The board reiterated their earlier motion with Commissioner Hofer voting NAY. Ms. Williams thanked the board for allowing her to call in and discuss her appeal.

Motion by Wootan, second by Corbus, to uphold the assessed value on parcel number RPA02890010120A, Diane Williams to \$128,960.00 for tax year 2019.

**CORBUS**..... -AYE  
**WOOTAN**..... -AYE  
**HOFER** ..... -NAY

**Motion carried and so ordered.**

The hearing was closed

Motion by Corbus, second by Wootan, to recess as a Board of Equalization and reconvene as a Board of Commissioners.

**CORBUS** ..... -**AYE**

**WOOTAN** ..... -**AYE**

**HOFER** ..... -**AYE**

**Motion carried and so ordered.**

Motion by Hofer, second by Wootan, to adjourn.

**CORBUS** ..... -**AYE**

**WOOTAN** ..... -**AYE**

**HOFER** ..... -**AYE**

**Motion carried and so ordered.**

**/S/ FRANKLIN L. CORBUS, Chairman**

**ATTEST: /S/ SHELLEY ESSL, Clerk**