

**COMMISSIONERS MINUTES**

**JULY 8, 2020**

The Elmore County Commissioners met in special 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 Al Hofer, Commissioner Bud Corbus and Wes Wootan, Civil Attorney Buzz Grant, Civil Attorney Ralph Blount, Clerk Shelley Essl, Deputy Clerk Vicky Trevathan, Assessor Josh Dison, Chief Deputy Assessor 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 Hofer, second by Corbus, 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.**

Appraiser Hughes reviewed an appeal from Jessica Morrison, parcel number RPA00830030040A. Chairman Hofer swore the people scheduled to testify. The applicant did not appear. Ms. Morrison believes her assessed value is too high. She would her value to set back at last years’ value of \$150,725.00. The following was read into the record by Appraiser Terry Hughes. Market study consisted of 476 improved residential sales within the City of Mountain Home. These sales showed that our values were low. Therefore, values were raised to be at market value. Request the Elmore County Board of Equalization uphold the assessed value of \$196,209.00.

The hearing was closed.

The next appeal has from Janet Mahler, Parcel Number RP001480020150A. Parties were sworn. Janet Mahler was not present. Joan Barak and David Barak appeared on behalf of Janet Mahler. The following was read into the record by Appraiser Terry Hughes. After receiving the Appeal of Ms. Mahler’s cabin we performed a comparison analysis using cabins of similar in size to the appellants. Based on the results we request the Elmore County Board of Equalization accept the reduced assessment of \$152,592.00.

The hearing was closed.

The next appeal was Busman Farm Partnership, Parcel number RP1S04E260010A. Appraiser Terry Hughes requests the Elmore County Board of Equalization reduce the value to \$12,480.00 for tax year 2020. Property has been reclassified from non-irrigated land and to dry grazing.

The hearing was closed.

Recess until 9:55 am.

The next appeal was from Neal & Connie Cleveland, Parcel Number PP035060355570A. Neal and Connie Cleveland appeared before the Board. Chairman Hofer swore in the parties that were set to testify. Neal & Connie Cleveland believe the assessed value is too high. They would like the value to be set at \$96,000.00. Ms. Cleveland testified that there is no well on the property and is being taxed for it. There is a shared well with the Jacob's. Assessment has increased 94% over the last year. Appraiser Terry Hughes read into the record. Our market study consisted of 17 sales of Manufactured homes that have been declared real property. These sales showed that our values were low. Therefore, values were raised to be at market value. Out of the 17 declared real manufactured home sales, 4 were built in the 1980s. The median ratio on these properties was .48. This required us to make significant adjustments to the manufactured home value. Adjustments were made to the assessment based on a shared well with the Jacobson's. The assessor's office requests the Elmore County Board of Equalization reduce the value to \$122,540.00. Ms. Cleveland testified that the fireplace/woodburning stove was removed. Assessor Josh Dison indicated the Assessor's office will make an adjustment based on the removal of the fireplace/woodburning stove. After the additional adjustments we request the value be reduced to \$12,241.00.

The hearing was closed.

The next appeal was Bruce Morrison, Parcel Number RP05510E272340A & MHTR0000304700A. Bruce Morrison appeared before the Board. Chairman Hofer swore in the parties to testify before the Board. The Elmore County Assessor's office requests the Board of Equalization remove the assessed value for the tax year 2020 on MHTR0000304700A Assessor Dison read into the record. Our market study consisted of 17 sales of Manufactured homes that have been declared real property. These sales showed that our values were low. Therefore, values were raised to be at market value. Out of the 17 declared real manufactured home sales, 4 were built in the 1980s. The median ratio on these properties was .48. This required us to make significant adjustments to the manufactured home value. Assessor Dison advised the Board that further adjustments will need to be made based on pictures presented today. Assessor currently requesting assessed value be reduced to \$144,675.00 subject to change based on additional information provided this morning. Would like to present an updated value to the Board. The Board of Equalization will reconvene on Friday, July 10, 2020 on this matter.

The hearing was closed

The next appeal was James and Ronette Baugh, Parcel Number RPA00030020090A. James Baugh appeared before the Board. Chairman Hofer swore in the parties that would testify. Assessor Dison read into the record. Assessor Dison read into the record. Original assessed value delivered in the assessment

notice was \$109,873.00. Mr. and Mrs. Baugh believe the value is too high and should be reduced to \$94,939.00. Market study consisted of 476 improved residential sales within the City of Mountain Home. These sales showed that our values were low. Therefore, values were raised to be at market value. Of the 10 residential sales in the Richard Aguirre subdivision the median sale price was \$127,400.00. The average sale price was \$125,980.00. We request the Elmore County Board of Equalization upholds the assessed value of \$109,873.00.

The hearing was closed.

The next appeal was Marty & Nikka Ford, Parcel Number RPA3S06E245035A. Marty & Nikka Ford did not appear. Josh Dison read into the record. Mrs. & Mr. Ford believe the valuation is too high and would like the assessment set \$59,070.00. Market study consisted of 17 sales of manufactured home that were declared Real Property. Four of the homes were built in the late 80s the median ratio for these 4 homes was .48. Value adjusted based on information provided by the Ford’s regarding some water damage to the siding on the home. Assessor requests value by reduced to \$74,935.00.

The hearing was closed.

Motion by Hofer, second by Wootan, to uphold the assessed value on parcel number RPA00830030040A at \$196,209.00.

**HOFER ..... -AYE**  
**WOOTAN ..... -AYE**  
**CORBUS ..... -AYE** **Motion carried and so ordered.**

Motion by Hofer, second by Corbus, to uphold the assessed value on parcel number RP001480020150A, to \$152,592.00 for tax year 2020.

**CORBUS ..... -AYE**  
**WOOTAN ..... -AYE**  
**HOFER ..... -AYE** **Motion carried and so ordered.**

Motion by Hofer, second by Wootan, to uphold the assessed value on parcel number RPA00030020090A at \$109,873.00 for tax year 2020.

**HOFER ..... -AYE**  
**WOOTAN ..... -AYE**  
**CORBUS ..... -AYE** **Motion carried and so ordered.**

Motion by Hofer, second by Corbus, to remove parcel number MHTR0000304700A from the role for the tax year 2020.

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

**CORBUS ..... -AYE** **Motion carried and so ordered.**

Motion by Hofer, second by Wootan, to uphold the assessed value on parcel number RPA3S06E245035A at \$74,935.00 for tax year 2020.

**HOFER ..... -AYE**  
**WOOTAN ..... -AYE**  
**CORBUS ..... -AYE** **Motion carried and so ordered.**

Motion by Hofer, second by Wootan, to reduce the value on RP01S04E260010A to \$12,480.00 for the tax year 2020.

**HOFER ..... -AYE**  
**WOOTAN ..... -AYE**  
**CORBUS ..... -AYE** **Motion carried and so ordered.**

Motion by Hofer, second by Corbus, to reduce the assessed value on parcel number PP03S06E355570A, to uphold the value at \$122,241.00 for tax year 2020.

**CORBUS ..... -AYE**  
**WOOTAN ..... -AYE**  
**HOFER ..... -AYE** **Motion carried and so ordered.**

Motion by Hofer, second by Corbus to recess as the Board of Equalization.

**HOFER ..... -AYE**  
**WOOTAN ..... -AYE**  
**CORBUS ..... -AYE** **Motion carried and so ordered.**

Motion by Hofer, second by Corbus, to adjourn.

**HOFER ..... -AYE**  
**WOOTAN ..... -AYE**  
**CORBUS ..... -AYE** **Motion carried and so ordered.**

**/S/ ALBERT HOFER, Chairman**  
**ATTEST: /S/ SHELLEY ESSL, Clerk**