

**COMMISSIONERS MINUTES**

**JULY 2, 2013**

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, Commissioners Bud Corbus and Wes Wootan. Also present were Civil Attorney Buzz Grant, Clerk Barbara Steele, Assessor Ron Fisher, Chief Deputy Appraiser Terry Hughes, Appraiser Connie Dorr, Appraiser Joshua Dison and Appraiser David Heinen.

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

Motion by Hofer, second by Wootan, to recess as a Board of Commissioners and convene as a Board of Equalization.

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

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

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

Chairman Hofer swore in Assessor Ron Fisher, Chief Deputy Appraiser Terry Hughes, Appraiser Connie Dorr, and Roger Hesler, the first appellant.

The first appeal heard was from Roger Hesler, parcel number RPA02890010240A. Mr. Hesler testified that his assessment was too high after talking to several real estate agents and would like the same assessment as last year. Mr. Hesler feels that trying to sell a townhome in Mountain Home at this time is very difficult and the townhome is not worth what it is assessed.

Chief Deputy Appraiser Terry Hughes read the summary provided by the Assessor’s Office:

The Assessor’s office requests the Elmore County Board of Equalization uphold our value of \$97,703 for the tax year 2013. Mr. Hesler believes the value of his property is too high and should be returned to the 2012 value of \$76,968. He stated that town homes are losing buyers because of a tight market and a preference for free standing homes. Assessed values in the State of Idaho are based on market value using mass appraisal techniques. The definition of mass appraisal is the process of valuing a group of properties as of a given date (January 1) using common data, standardized methods and statistical testing. This is done every year using a ratio study to compare our assessed values to sales reported to us. Once we determine the market, all properties are indexed to meet that market value. In addition, the State Tax Commission performs their own ratio study to determine whether we have adjusted values appropriately to meet compliance standards. Our timeframe for the sales used in our ratio study is October 1, 2011 thru September 30, 2012. We had a total of 207 sales within the city limits of Mountain Home during this timeframe. Distressed sales counted for 113 of these sales, 55%, and were included in our ratio study.

Town houses and stand alone houses are considered in the same category of single family residences. Allowances are given to town house for common or shared wall and for lot size. Sales for each are used together to determine market value. Mr. Hesler has provided us with six comparables. Two of these are sales outside the prescribed timeframe for use in our ratio study, and the remaining four are not sales but listings. Listings can never be considered for use in our ratio studies to test current assessment levels. We feel we have treated Mr. Hesler fairly and equitably. Based on the facts provided, we request the value remain at \$97,903. Appraiser Hughes reviewed the documents attached to the summary.

Mr. Hesler asked if there were any other examples of sales of townhomes. Appraiser Hughes stated not with him at this time. Mr. Hesler stated everyone here knows the values in this town. Civil Attorney Grant asked Mr. Hughes if the state mandates consolidations of townhouses and Appraiser Hughes stated they did not. Discussion followed on the time frame used for sales in the Assessor's office. Chairman Hofer asked Mr. Hesler if he had anything else to add and Mr. Hesler stated not at this time.

The hearing was closed.

The next appeal was from Jeffrey Baronsky, parcel number RPA02690040050A. Chairman Hofer swore in those who would be testifying. Mr. Baronsky stated he purchased a 4,848 square foot 4-plex as new construction in November of 2005 for \$375,000.00. In September of 2012 an appraisal was required by his lender as part of a refinance transaction. The appraisal was \$203,000.00 on the subject property based on comparable sales of other 4-plexes in Mountain Home, Idaho. Mr. Baronsky stated his assessment for the property was \$186,861 in 2012. The Elmore County Assessor estimated the value to \$261,704, an increase of \$74,000.00, despite no improvements to the property. Mr. Baronsky feels the Elmore County Assessor's Office is obligated to tax its residents based on fair market value. Though the city has ratio studies to work with to prove general statistics, ratio studies are by no means a one-size-fits-all solution in terms of accurate fair market value. In addition, the city has a history of lumping multi-family units with single family dwellings to come up with inflated multi-family figures. Lending institutions refuse to use local government estimates on property, due to their lack of efficiency/consistency. To help protect themselves from potential losses, lenders use state certified appraisers to compare sales of comparable properties to correctly determine fair market value for specific pieces of property. Mr. Baronsky lists several residential income properties that have been sold in Mountain Home over the past 12 months. The appraisal on 1326 NE Rockridge was completed on September 2012 and is valid through March 23, 2012. Mr. Baronsky requests the value to be lowered to fair market value of \$203,000.00.

Appraiser Connie Dorr read the summary provided by the Assessor's Office:

The Elmore County Assessor's office requests the Board of Equalization up-hold our value of \$261,704 for the tax year 2013. The single story 4-plex was constructed in 2005; it is 4,848 square foot in size. Three of the units have 2 bedrooms & 2 baths; one unit has 3 bedrooms & 2 baths. Each unit has a 2 car garage, and a separate fenced yard with auto sprinklers. Mr. Baronsky had a fee appraisal done

September 5, 2012 as part of a refinance transaction. Based only on the market approach, the appraiser used 3 sales from the Lincoln Square Subdivision, considering only one location and using part of a bulk sale of several 4-plexes, showing a value of \$203,000. Mr. Baronsky feels we should change our assessment to match his appraisal stating his appraisal shows the correct market value. Assessed values in the State of Idaho are based on market value. We do a ratio study each year comparing our assessed values to actual sales reported to us. Once we determine the market, all properties are indexed to meet that market value. We mass appraise to value properties in a consistent manner, especially similar or like properties. The definition of mass appraisal is the process of valuing a group of properties as of a given date (January 1) using common data, standardized methods and statistical testing. We use appraisal techniques to ensure all properties within the neighborhood or market area are valued in the same manner. We value properties to equitably distribute the tax base according to what the market is doing, not for the purpose of acquiring loans. We feel we have treated Mr. Baronsky fairly and equitably and based on the facts provided we request the value remain at \$261,704. Appraiser Dorr reviewed the documents attached to the summary. Chief Deputy Appraiser Terry Hughes spoke about ratio studies.

Mr. Baronsky spoke about appraisals and stated if you can prove the situation is different from the ratio study the assessment should be changed. Discussion followed on the percentage of increase. Appraiser Dorr stated once the ratio study is done they don't just use it to increase everyone across the board, the office reviews multi-family dwellings, houses, etc. and then equalizes the assessments. Chairman Hofer stated the lot value was less on Mr. Baronsky's assessment than it was on his appraisal.

The hearing was closed.

The next appeal was from Robert and Laura Mott, parcel number RPA00030020170A. Chairman Hofer stated he received a phone call from Mr. Mott late Friday afternoon. Mr. Mott requested to reschedule as he is in Arizona and will not be attending. Chairman Hofer stated he told Mr. Mott that due to time constraints per Idaho Code it was unlikely the hearing could be rescheduled. It was agreed by all those in attendance that the hearing could not be rescheduled. Chairman Hofer swore in those who would be testifying.

Chief Deputy Appraiser Terry Hughes read the summary provided by the Assessor's Office:

The Assessor's office requests the Elmore County Board of Equalization uphold our value of \$63,491 for the tax year 2013. Mr. and Mrs. Mott feel that the value of their property is too high and should be valued at \$35,000. They purchased this property in September of 2012 for \$33,525 in a foreclosure. Assessed values in the State of Idaho are based on market value using mass appraisal techniques. The definition of mass appraisal is the process of valuing a group of properties as of a given date (January 1) using common data, standardized methods and statistical testing. This is done every year using a ratio study to compare our assessed values to sales reported to us. Once we determine the market, all properties are indexed to meet that market value. In addition, the State Tax Commission performs their own ratio study

to determine whether we have adjusted values appropriately to meet compliance standards. Our timeframe for the sales used in our ratio study is October 1, 2011 thru September 30, 2012. We had a total of 207 sales within the city limits of Mountain Home during this timeframe. Distressed sales counted for 113 of these sales, 55%, and were included in our ratio study. We feel we have treated Mr. and Mrs. Mott fairly and equitably. Based on the facts provided, we request the value remain at \$63,491. Appraiser Hughes reviewed the documents attached to the Assessor's summary. Appraiser Hughes stated attached to the Mott's appeal was a copy of their quitclaim deed showing what they paid for the property along with comparables that were attached to their appeal and reviewed those comparables with the Board.

The hearing was closed.

The next appeal was from Brandon Kraupp, parcel number RPA00390020200A. Mike Freer, who is a business partner with Mr. Kraupp appeared. Chairman Hofer swore in those who would be testifying. Mr. Freer stated the property needed a lot of work when it was purchased and still does. Mr. Freer stated the condition of the home is not worth the assessed value and estimates at least another \$15,000 needs to be put into the house.

Chief Deputy Appraiser Terry Hughes read the summary provided by the Assessor's Office:

The Assessor's office requests the Elmore County Board of Equalization up-hold our value of \$41,074 total assessed value for the tax year 2013. Mr. Kraupp purchased this property as a foreclosure on 10/2/2012 for \$18,900. He feels that fair market value, with respect to the condition of the home, is \$21,074. Assessed values in the State of Idaho are based on market value using mass appraisal techniques. The definition of mass appraisal is the process of valuing a group of properties as of a given date (January 1) using common data, standardized methods and statistical testing. This is done every year using a ratio study to compare our assessed values to sales reported to us. Once we determine the market, all properties are indexed to meet that market value. In addition, the State Tax Commission performs their own ratio study to determine whether we have adjusted values appropriately to meet compliance standards. Our timeframe for the sales used in our ratio study is October 1, 2011 thru September 30, 2012. We had a total of 207 sales within the city limits of Mountain Home during this timeframe. Distressed sales counted for 113 of these sales, 55%, and were included in our ratio study. After seeing declining sale prices, the Assessor's office adjusted values accordingly. The value of this parcel was lowered on both the land and improvements. Since Mr. Kraupp purchased this home after the ratio study time period it will be included in next year's study. We feel we have treated Mr. Kraupp fairly and equitably. Based on the facts provided, we request the value remain at \$41,074. Appraiser Hughes reviewed the documents attached to the Assessor's summary.

Discussion followed on the standards of classifications that the Assessor's office uses when appraising. Mr. Freer stated the house is not in good enough shape to be considered fair market value.

The hearing was closed.

The next appeal was from Albert and Cheryl Witrosky, parcel number RPA01100010260A. Chairman Hofer swore those in who would be testifying. Albert Witrosky appeared and stated he had an independent appraisal recently on his house that he purchased in 1988. The appraisal came in at \$50,000.00 for the property and dwelling and his assessed value is \$78,816.00. Mr. Witrosky stated he feels the assessment should be \$50,000.00.

Chief Deputy Appraiser Terry Hughes read the summary provided by the Assessor's Office:

The Assessor's office requests the Elmore County Board of Equalization uphold our value of \$78,816 for the tax year 2013. Mr. and Mrs. Witrosky had an appraisal of their home on June 28, 2012 that valued their property at \$50,000. Based on this appraisal they feel their property is being over assessed and our assessment should be set to their appraisal value of \$50,000. Assessed values in the State of Idaho are based on market value using mass appraisal techniques. The definition of mass appraisal is the process of valuing a group of properties as of a given date (January 1) using common data, standardized methods and statistical testing. This is done every year using a ratio study to compare our assessed values to sales reported to us. Once we determine the market, all properties are indexed to meet that market value. In addition, the State Tax Commission performs their own ratio study to determine whether we have adjusted values appropriately to meet compliance standards. Our timeframe for the sales used in our ratio study is October 1, 2011 thru September 30, 2012. We had a total of 207 sales within the city limits of Mountain Home during this timeframe. Distressed sales counted for 113 of these sales, 55%, and were included in our ratio study. All the comparables in Mr. and Mrs. Witrosky's appraisal are foreclosures. Not including good sales in an appraisal or in our ratio studies will result in artificially low assessment values. We feel we have treated Mr. and Mrs. Witrosky fairly and equitably. Based on the facts provided, we request the value remain at \$78,816. Appraiser Hughes reviewed the documents attached to the Assessor's summary.

Comparables were reviewed. Mr. Witrosky asked what the addresses were of the comparables and Mr. Hughes showed him on the handout. Mr. Witrosky stated his appraisal was done to get some cash out of the property and the appraiser used comparables. Mr. Hughes stated the comparables Mr. Witrosky's appraiser used were foreclosures. Mr. Witrosky asked why the property required an appraisal and Mr. Hughes stated banks usually required it. Mr. Hughes went on to explain that the three sales that Mr. Witrosky's appraiser used were three foreclosures. Mr. Witrosky explained why he purchased the house, expecting to have some equity in it when he retired. Due to the current market that is not the case and he feels it is unfair the assessment is more than his appraisal.

The hearing was closed.

The next appeal is Hiler Brothers Company, parcel number RPA3S06E256505A. John Hiler from Hiler Brothers Company appeared. Chairman Hofer swore in who would be testifying.

Chief Deputy Appraiser Terry Hughes read the summary provided by the Assessor's Office:

Mr. Hiler's appeal brought to our attention that the bulk storage tanks and supporting equipment were being picked up on a 'Real' property parcel number and not on a 'Personal' property parcel number. Therefore, the Assessor's office requests the Elmore County Board of Equalization approve the following changes to Mr. Hiler's parcel for the tax year 2013. We request the value of \$40,355 be moved to a Personal Property parcel number with the remaining value of \$5,034 for the building remain on the Real Property parcel number. In addition we also request the land value for the parcel be lowered to \$39,284.

This is a new parcel for 2013 due to the bulk storage tanks, supporting equipment and building were on a Leasehold parcel in the past. We used the Front Foot value of the properties across the street to set the value for Mr. Hiler's property. After further review, we decided allowances were warranted for the parcel not having any curb or sidewalk.

Mr. Hiler agreed.

The hearing was closed.

The next appeal was Mary V. Kienlen, parcel number RP07S12E342410A. Mary Kienlen and her daughter appeared. Chairman Hofer swore those in who would be testifying. Ms. Kienlen's daughter stated the property has been reclassified. It used to be classified as Ag and has now been changed to an astronomical rate.

Chief Deputy Appraiser Terry Hughes read the summary provided by the Assessor's Office:

The Assessor's office requests the Elmore County Board of Equalization uphold our value of \$12,400 for the tax year 2013. Ms. Kienlen feels her land is assessed incorrectly and the value should be adjusted. In 2012, Ms. Kienlen responded to an agricultural eligibility questionnaire saying that she did not use this land for agricultural purposes. The property's agricultural exemption was removed and the property was assessed at the full market value of \$86,400. In 2013, we reviewed this parcel. Because of the location of the property, we decided to make a reduction of \$74,000. We feel we have treated Ms. Kienlen fairly and equitably. Based on the facts provided, we request the value remain at \$12,400. Chief Deputy Appraiser Terry Hughes also stated the irrigation rights were lost on this property and an adjustment was made.

Commissioner Wootan stated when a classification is changed on the land this is what happens. If you were leasing it out for grazing you could have the exemption. Ms. Kienlen stated she was not leasing it out. Ms. Kienlen's daughter stated that they would have to re-apply to the county to classify it as Ag if they were to lease it out for grazing. The Board replied yes. Ms. Kienlen stated she still can't afford to pay the taxes on the property as she is on social security. She stated she can't afford to pay last year's taxes. Assessor Ron Fisher stated he sent forms to Ms. Kienlen regarding a hardship and did receive them

back but they were unsigned so he mailed them again. The Assessor's Office will assist Ms. Kienlen with her hardship application.

The hearing was closed.

The next appeal was Sweet Swede Land Company, LLC, parcel number RP01N10E070290A. Joseph D. Mallet, Manager of Sweet Swede Land Company, LLC appeared. Chairman Hofer swore those in who would be testifying. Mr. Mallet stated he feels the assessment on the property should be \$526,805. Mr. Mallet stated his job was to show proof of why he feels the assessment should be less. Mr. Mallet stated the Assessor's office staff has been very nice and professional but in this particular case they are inaccurate regarding the market value and he read the definition of what market value means. Mr. Mallet handed in an affidavit of Chris Conner stating the property was listed for \$625,000 on November 18, 2011, offer received for \$425,000.00 in March of 2012 and sold on June 19, 2012 for \$472,500.00 to Jason Lehosit. Mr. Mallet stated that the market value of the property on that day was the sales price however he used a market adjustment of six months later. Mr. Mallet stated he believes he has presented evidence to adjust the assessment to \$526,805.00. He also handed in a Board of Tax Appeals decision from Benewah County from 2006 which he explained. Mr. Mallet stated the market spoke in June of 2012.

Chief Deputy Appraiser Terry Hughes read the summary provided by the Assessor's Office:

The Assessor's office requests the Elmore County Board of Equalization uphold our improvement value of \$469,137 and reduce our land value from \$170,509 to \$124,445 for the tax year 2013 for a total value of \$593,582. Sweet Swede Land Company LLC feels our value is too high. They believe the property should be valued at June 18, 2012 sales price of \$472,000. In their appeal letter, they state that this sale should be used to determine the assessed value. Assessed values in the State of Idaho are based on market value using mass appraisal techniques. The definition of mass appraisal is the process of valuing a group of properties as of a given date (January 1) using common data, standardized methods and statistical testing. This is done every year using a ratio study to compare our assessed values to sales reported to us. Once we determine the market, all properties are indexed to meet that market value. In addition, the State Tax Commission performs their own ratio study to determine whether we have adjusted values appropriately to meet compliance standards. Our ratio study was based on sales from October 1, 2011 to September 30, 2012. These sale prices are time adjusted for how much they would sell on January 1, 2013. Since we mass appraise, we have to use all sales reported to us. Property values are not set by the sale of one property but grouped together with all other sales of similar properties to arrive at the market value. During this sales period, there were not enough sales in location code 10 to give an accurate indication of the market. No changes were made to improvements in location code 10. Sales showed that land values were decreasing and assessed values were lowered 15% in the area. After reexamining the topography of Sweet Swede's parcel, it was determined that steepness affects the use of the land. Therefore, we are asking the Board to allow a reduction in the land value for 2013. We feel we have treated Sweet Swede Land Company LLC fairly and equitably. Based on the facts provided, we request

the improvement value remain at \$469,137 and the land value be reduced by \$46,064 to \$124,445 for a total value of \$593,582. Appraiser Hughes reviewed the documents attached to the Assessor's summary.

Mr. Mallet spoke again and reviewed how the Assessor's office assessed the property and stated it is inaccurate. Mr. Mallet stated he agreed this was probably a short or distressed sale. Chief Deputy Appraiser Terry Hughes explained the ratio study and asked what Mr. Mallet paid for the property and Mr. Mallet stated he would not disclose what they paid for the property.

The hearing was closed.

The next appeal was Lee R. Spradling, parcel number RP001620010130A and RP001620010140A. Mr. Spradling did not appear. Chairman Hofer swore in those who would be testifying.

Chief Deputy Appraiser Terry Hughes read the summary provided by the Assessor's Office:

The Assessor's office requests the Elmore County Board of Equalization uphold our value of \$28,229 for RP001620010130A and \$27,417 for RP001620010140A for the tax year 2013. Mr. Spradling feels his land is assessed too high and the value of each parcel should be lowered to \$20,000. In his appeal letter, he references values in Blaine County and would like us to adjust our values in a manner similar to theirs. Mr. Spradling also included details of a sale near his parcels. Assessed values in the State of Idaho are based on market value using mass appraisal techniques. The definition of mass appraisal is the process of valuing a group of properties as of a given date (January 1) using common data, standardized methods and statistical testing. This is done every year using a ratio study to compare our assessed values to sales reported to us. Once we determine the market, all properties are indexed to meet that market value. In addition, the State Tax Commission performs their own ratio study to determine whether we have adjusted values appropriately to meet compliance standards. Our ratio study was based on sales from October 1, 2011 to September 30, 2012. Since we mass appraise, we have to use all sales reported to us. Property values are not set by the sale of one property but grouped together with all other sales of similar properties to arrive at the market value. There were only two sales, including the one he provided, in Mr. Spradling's area, location code 8. Both of the sales were bad sales. Sales countywide showed that land values were decreasing and assessed values were lowered 15% in the area. We use sales that occur within Elmore County to help us set market values. Market values across the state are not the same in all forty four counties. Each county has its own unique market and influences that affect their market value. The market in all counties may not raise in value the same; likewise, they may not decline the same. We feel we have treated Mr. Spradling fairly and equitably. Based on the facts provided, we request the value remain at \$28,229 for RP001620010130A and \$27,417 for RP001620010140A for the tax year 2013. Appraiser Hughes reviewed the documents attached to the Assessor's summary.

The hearing was closed.



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

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

Motion by Wootan, second by Hofer, to sign the mosquito surveillance agreement with Central District Health.

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

Motion by Wootan, second by Corbus, to suspend the reading of Resolution No. 518-13 (Implementation Resolution – Burn Ban Ordinance) and adopt and sign Resolution 518-13.

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

**RESOLUTION NO. 518-13**  
**(Implementation Resolution - Burn Ban Ordinance)**

**On this 2nd day of July, 2013, the Elmore County Board of County Commissioners (“Board”)  
hereby resolves the following:**

**WHEREAS**, the Board values the lives and safety of Elmore County residents and takes such matters affecting the same very serious;

**WHEREAS**, the Board hereby declares that conditions and circumstance within the County now or in the future will necessitate the imposition of an Open Fire ban to protect the health, safety and welfare of the public.

**WHEREAS**, the Board has implemented and passed the Open Fire Ban and Burn Permit Ordinance (Ordinance No. 2012-02) (“Fire Ban Ordinance”) and this Implementation Resolution of the Burn Ban Ordinance (“Implementation Resolution”) shall implement the Open Fire ban, as defined and authorized in the Fire Ban Ordinance;

**WHEREAS**, prior to issuing this Implementation Resolution, the Board may consider established evaluation criteria to predict fire dangers in the County;

**WHEREAS**, many parts of Elmore County are extremely dry and due to current conditions the threat of wild fires is severe;

**WHEREAS**, wildfires constitute a real threat to life and property in Elmore County;

**WHEREAS**, it is commonly known that from time to time there exist an extreme or serious danger and threat of forest fires, grassfires and wildfires due to dry weather and vegetation conditions in Elmore County and that fires have caused property damage and the potential for risk of loss of life;

**WHEREAS**, the Board finds it necessary to prohibit Open Fire, as defined in the Fire Ban Ordinance;

**WHEREAS**, pursuant to Idaho Code § 31-828, boards of county commissioners have the power and authority “to do and perform all other acts and things required by law not in this title enumerated, or which may be necessary to the full discharge of the duties of the chief executive authority of the county government.”

**NOW, THEREFORE, IT IS HEREBY RESOLVED THAT UPON THE EFFECTIVE DATE OF THIS RESOLUTION:**

From the date hereto until October 20, 2013, or such earlier date as set forth by the Board, the Board hereby declares a ban on Open Fire, as defined in the Burn Ban Ordinance on all Unincorporated Areas of the County Outside Fire Protection Districts.

This Implementation Resolution is dated and is made effective as of this 2nd day of July, 2013.

/S/ Albert Hofer, Chairman  
/S/ Franklin L. Corbus, Commissioner  
/S/ Wesley R. Wootan, Commissioner  
ATTEST: /S/ Barbara Steele, Clerk

Motion by Wootan, second by Corbus, to add to the agenda discussion on solid waste issues.

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

The Glens Ferry Transfer Station is having some issues with residents and changes to the new operation now that Snake River Rubbish is handling the contract.

Motion by Hofer, second by Wootan, to go into Executive Session pursuant to I.C. 67-2345(b) to discuss personnel issues.

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

Regular session resumed. No action was taken as result of the executive session.

Motion by Hofer, second by Wootan, to recess for lunch.

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

Regular session resumed.

Motion by Hofer, second by Corbus, to recess as a Board of Commissioners and convene as a Board of Equalization.

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

The next appeal is Raft River Investments, LLC., parcel number RPA03S06E251655A. Scott Thomson, manager of Raft River Investments, LLC was present. Chairman Hofer swore in those who were testifying. Mr. Thomson gave the Board a handout which he reviewed with the Board. It included an introduction to the purchase of the property, a statement on comparable sales, the income approach, cost approach and conclusion which Mr. Thomson reviewed with the Board.

Appraiser Connie Dorr read the summary provided by the Assessor’s Office:

The Assessor’s office requests the Elmore County Board of Equalization uphold the Board of Tax Appeals value of \$450,000 for the tax year 2013. Mr. Thomson believes his property located on American Legion Blvd should be lowered in value for 2013 to \$359,000. He purchased this property as a foreclosure on June 4, 2012 and feels the length of time the property was listed on the market and the fact that market rents have declined only proves his purchase price of \$359,000 is the true value of this property and shows the assessed value is too high. The Board of Tax Appeals came to a final conclusion of value for Mr. Thompson’s property of \$450,000 for 2012 and 2013. We feel we have treated Mr. Thomson fairly and equitably. Based on the facts provided we request the value remain at \$450,000. Appraiser Dorr reviewed the documents attached to the summary. Ms. Dorr reviewed the income approach.

Mr. Thomson stated he realizes that the BTA ruling that was for 2012 has a statutory freeze on it but still needs to be in evidence for this coming year. Mr. Thomson believes the storage units have no functional use as they cannot rent the one right behind their principal office.

The hearing was closed.

The next appeal was for Snake River Apartments, LLC, parcel number RPA02050010030A. Scott Thomson, manager of Snake River Apartments, LLC was present. Chairman Hofer swore in those who were testifying. Mr. Thomson gave the Board a handout which he reviewed with the Board. It included an introduction to the property, a statement on the income approach, and conclusion which Mr. Thomson reviewed with the Board. Mr. Thomson stated the military leases are challenging and they suffer during large deployments.

Appraiser Connie Dorr read the summary provided by the Assessor's Office:

The Elmore County Assessor's office requests the Board of Equalization up-hold our value \$170,484 for the tax year 2013. Snake River Apartments purchased these parcels in March 2012, his reported sales price to the Assessor's Office is \$155,000 per parcel, although they were listed on MLS with a sale price of \$157,000. The value Mr. Thompson would like his properties lowered to less than what he paid for the units. Assessed values in the State of Idaho are based on market value. We do a ratio study each year comparing our assessed values to actual sales reported to us. Once we determine the market, all properties are indexed to meet that market value. We mass appraise to value properties in a consistent manner, especially similar or like properties. The definition of mass appraisal is the process of valuing a group of properties as of a given date (January 1) using common data, standardized methods and statistical testing. We use accepted appraisal techniques to ensure all properties within the neighborhood or market area are valued in the same manner. We value properties to equitably distribute the tax base according to what the market is doing. We feel we have treated Snake River Apartments LLC fairly and equitably and based on the facts provided we request the value remain at \$170,484. Appraiser Dorr reviewed the documents attached to the summary. Ms. Dorr reviewed the income approach. Ms. Dorr stated they have several sales in this area and handed the Board and Mr. Thomason a printout that reflected those sales.

Mr. Thomson asked a question regarding the printout and Appraiser Hughes stated the date was the time adjusted sales.

Mr. Thomson asked about the comparables and if the market had increased. Appraiser Dorr stated the market has increased. Mr. Thomson commented that would be a 13% increase and it seems they have become their own comps. He also stated that the 2012 assessed value was too low but it does not imply the market has gone up that much. Appraiser Dorr reviewed the comparables used. Mr. Thomson stated he still doesn't feel the market has increased that much. Ratio studies were discussed. Commissioner Wootan asked about a military clause and Appraiser Dorr stated the county doesn't factor in any adjustment clause for the military, however the owner of the rental property should be aware of the military clause for those renters. Mr. Thomson stated the Assessor's office is using the time study as the central piece if not the only piece of the valuation puzzle for them and he wishes it was a more balanced approach. They have apartment values increasing over a short period of time in 2012 and he doesn't think

the market has moved up that quickly. Appraiser Dorr explained the state's requirements on how properties are assessed. The ratio study was discussed.

The hearing was closed.

The next appeal was for Snake River Apartments, LLC, parcel number RPA02050010060A. Scott Thomson, manager of Snake River Apartments, LLC was present. Chairman Hofer swore in those who were testifying. Mr. Thomson gave the Board a handout which he reviewed with the Board. It included an introduction to the property, a statement on the income approach, and conclusion which Mr. Thomson reviewed with the Board. Mr. Thomson stated the military leases are challenging and they suffer during large deployments.

Appraiser Connie Dorr read the summary provided by the Assessor's Office:

The Elmore County Assessor's office requests the Board of Equalization up-hold our value of \$171,693 for the tax year 2013. Snake River Apartments purchased these parcels in March 2012, his reported sales price to the Assessor's Office is \$155,000 per parcel. Although they were listed on MLS with a sale price of \$157,000. The value Mr. Thompson would like his properties lowered to is less than what he paid for the units. Assessed values in the State of Idaho are based on market value. We do a ratio study each year comparing our assessed values to actual sales reported to us. Once we determine the market, all properties are indexed to meet that market value. We mass appraise to value properties in a consistent manner, especially similar or like properties. The definition of mass appraisal is the process of valuing a group of properties as of a given date (January 1) using common data, standardized methods and statistical testing. We use accepted appraisal techniques to ensure all properties within the neighborhood or market area are valued in the same manner. We value properties to equitably distribute the tax base according to what the market is doing. We feel we have treated Snake River Apartments LLC fairly and equitably and based on the facts provided we request the value remain at \$171,693. Appraiser Dorr reviewed the documents attached to the summary. Ms. Dorr reviewed the income approach. Ms. Dorr stated they have several sales in this area and handed the Board a sheet that reflected those sales.

Mr. Thomson asked about the comparables and if the market had increased. Appraiser Dorr stated the market has increased. Mr. Thomson commented that would be a 13% increase and it seems they have become their own comps. He also stated that the 2012 assessed value was too low but it does not imply the market has gone up that much. Appraiser Dorr reviewed the comparables used. Mr. Thomson stated he still doesn't feel the market has increased that much. Ratio studies were discussed. Commissioner Wootan asked about a military clause and Appraiser Dorr stated the county doesn't factor in any adjustment clause for the military, however the owner of the rental property should be aware of the military clause for those renters. Mr. Thomson stated the Assessor's office is using the time study as the central piece if not the only piece of the valuation puzzle for them and he wishes it was a more balanced approach. They have apartment values increasing over a short period of time in 2012 and he doesn't think

the market has moved up that quickly. Appraiser Dorr explained the state's requirements on how properties are assessed. The ratio study was discussed.

The hearing was closed.

The next appeal was for Snake River Apartments, LLC, parcel number RPA02050010070A. Scott Thomson, manager of Snake River Apartments, LLC was present. Chairman Hofer swore in those who were testifying. Mr. Thomson gave the Board a handout which he reviewed with the Board. It included an introduction to the property, a statement on the income approach, and conclusion which Mr. Thomson reviewed with the Board. Mr. Thomson stated the military leases are challenging and they suffer during large deployments.

Appraiser Connie Dorr read the summary provided by the Assessor's Office:

The Elmore County Assessor's office requests the Board of Equalization up-hold our value of \$159,874 for the tax year 2013. Snake River Apartments purchased these parcels in March 2012, his reported sales price to the Assessor's Office is \$155,000 per parcel. Although they were listed on MLS with a sale price of \$157,000. The value Mr. Thompson would like his properties lowered to is less than what he paid for the units. Assessed values in the State of Idaho are based on market value. We do a ratio study each year comparing our assessed values to actual sales reported to us. Once we determine the market, all properties are indexed to meet that market value. We mass appraise to value properties in a consistent manner, especially similar or like properties. The definition of mass appraisal is the process of valuing a group of properties as of a given date (January 1) using common data, standardized methods and statistical testing. We use accepted appraisal techniques to ensure all properties within the neighborhood or market area are valued in the same manner. We value properties to equitably distribute the tax base according to what the market is doing. We feel we have treated Snake River Apartments LLC fairly and equitably and based on the facts provided we request the value remain at \$159,874. Appraiser Dorr reviewed the documents attached to the summary. Ms. Dorr reviewed the income approach. Ms. Dorr stated they have several sales in this area and handed the Board a sheet that reflected those sales.

Mr. Thomson asked about the comparables and if the market had increased. Appraiser Dorr stated the market has increased. Mr. Thomson commented that would be a 13% increase and it seems they have become their own comps. He also stated that the 2012 assessed value was too low but it does not imply the market has gone up that much. Appraiser Dorr reviewed the comparables used. Mr. Thomson stated he still doesn't feel the market has increased that much. Ratio studies were discussed. Commissioner Wootan asked about a military clause and Appraiser Dorr stated the county doesn't factor in any adjustment clause for the military, however the owner of the rental property should be aware of the military clause for those renters. Mr. Thomson stated the Assessor's office is using the time study as the central piece if not the only piece of the valuation puzzle for them and he wishes it was a more balanced approach. They have apartment values increasing over a short period of time in 2012 and he doesn't think

the market has moved up that quickly. Appraiser Dorr explained the state's requirements on how properties are assessed. The ratio study was discussed.

The hearing was closed.

The next appeal was for Snake River Apartments, LLC, parcel number RPA02050010080A. Scott Thomson, manager of Snake River Apartments, LLC was present. Chairman Hofer swore in those who were testifying. Mr. Thomson gave the Board a handout which he reviewed with the Board. It included an introduction to the property, a statement on the income approach, and conclusion which Mr. Thomson reviewed with the Board. Mr. Thomson stated the military leases are challenging and they suffer during large deployments.

Appraiser Connie Dorr read the summary provided by the Assessor's Office:

The Elmore County Assessor's office requests the Board of Equalization up-hold our value of \$159,877 for the tax year 2013. Snake River Apartments purchased these parcels in March 2012, his reported sales price to the Assessor's Office is \$155,000 per parcel. Although they were listed on MLS with a sale price of \$157,000. The value Mr. Thompson would like his properties lowered to is less than what he paid for the units. Assessed values in the State of Idaho are based on market value. We do a ratio study each year comparing our assessed values to actual sales reported to us. Once we determine the market, all properties are indexed to meet that market value. We mass appraise to value properties in a consistent manner, especially similar or like properties. The definition of mass appraisal is the process of valuing a group of properties as of a given date (January 1) using common data, standardized methods and statistical testing. We use accepted appraisal techniques to ensure all properties within the neighborhood or market area are valued in the same manner. We value properties to equitably distribute the tax base according to what the market is doing. We feel we have treated Snake River Apartments LLC fairly and equitably and based on the facts provided we request the value remain at \$159,877. Appraiser Dorr reviewed the documents attached to the summary. Ms. Dorr reviewed the income approach. Ms. Dorr stated they have several sales in this area and handed the Board a sheet that reflected those sales.

Mr. Thomson asked about the comparables and if the market had increased. Appraiser Dorr stated the market has increased. Mr. Thomson commented that would be a 13% increase and it seems they have become their own comps. He also stated that the 2012 assessed value was too low but it does not imply the market has gone up that much. Appraiser Dorr reviewed the comparables used. Mr. Thomson stated he still doesn't feel the market has increased that much. Ratio studies were discussed. Commissioner Wootan asked about a military clause and Appraiser Dorr stated the county doesn't factor in any adjustment clause for the military, however the owner of the rental property should be aware of the military clause for those renters. Mr. Thomson stated the Assessor's office is using the time study as the central piece if not the only piece of the valuation puzzle for them and he wishes it was a more balanced approach. They have apartment values increasing over a short period of time in 2012 and he doesn't think

the market has moved up that quickly. Appraiser Dorr explained the state's requirements on how properties are assessed. The ratio study was discussed.

The hearing was closed.

The next appeal was for Snake River Apartments, LLC, parcel number RPA02050010090A. Scott Thomson, manager of Snake River Apartments, LLC was present. Chairman Hofer swore in those who were testifying. Mr. Thomson gave the Board a handout which he reviewed with the Board. It included an introduction to the property, a statement on the income approach, and conclusion which Mr. Thomson reviewed with the Board. Mr. Thomson stated the military leases are challenging and they suffer during large deployments.

Appraiser Connie Dorr read the summary provided by the Assessor's Office:

The Elmore County Assessor's office requests the Board of Equalization up-hold our value of \$159,877 for the tax year 2013. Snake River Apartments purchased these parcels in March 2012, his reported sales price to the Assessor's Office is \$155,000 per parcel. Although they were listed on MLS with a sale price of \$157,000. The value Mr. Thompson would like his properties lowered to is less than what he paid for the units. Assessed values in the State of Idaho are based on market value. We do a ratio study each year comparing our assessed values to actual sales reported to us. Once we determine the market, all properties are indexed to meet that market value. We mass appraise to value properties in a consistent manner, especially similar or like properties. The definition of mass appraisal is the process of valuing a group of properties as of a given date (January 1) using common data, standardized methods and statistical testing. We use accepted appraisal techniques to ensure all properties within the neighborhood or market area are valued in the same manner. We value properties to equitably distribute the tax base according to what the market is doing. We feel we have treated Snake River Apartments LLC fairly and equitably and based on the facts provided we request the value remain at \$159,877. Appraiser Dorr reviewed the documents attached to the summary. Ms. Dorr reviewed the income approach. Ms. Dorr stated they have several sales in this area and handed the Board a sheet that reflected those sales.

Mr. Thomson asked about the comparables and if the market had increased. Appraiser Dorr stated the market has increased. Mr. Thomson commented that would be a 13% increase and it seems they have become their own comps. He also stated that the 2012 assessed value was too low but it does not imply the market has gone up that much. Appraiser Dorr reviewed the comparables used. Mr. Thomson stated he still doesn't feel the market has increased that much. Ratio studies were discussed. Commissioner Wootan asked about a military clause and Appraiser Dorr stated the county doesn't factor in any adjustment clause for the military, however the owner of the rental property should be aware of the military clause for those renters. Mr. Thomson stated the Assessor's office is using the time study as the central piece if not the only piece of the valuation puzzle for them and he wishes it was a more balanced approach. They have apartment values increasing over a short period of time in 2012 and he doesn't think



the market has moved up that quickly. Appraiser Dorr explained the state's requirements on how properties are assessed. The ratio study was discussed.

The hearing was closed.

The next appeal was for Snake River Apartments, parcel number RPA02050010100A. Scott Thomson, manager of Snake River Apartments, LLC was present. Chairman Hofer swore in those who were testifying. Mr. Thomson gave the Board a handout which he reviewed with the Board. It included an introduction to the property, a statement on the income approach, and conclusion which Mr. Thomson reviewed with the Board. Mr. Thomson stated the military leases are challenging and they suffer during large deployments.

Appraiser Connie Dorr read the summary provided by the Assessor's Office:

The Elmore County Assessor's office requests the Board of Equalization up-hold our value of \$160,409 for the tax year 2013. Snake River Apartments purchased these parcels in March 2012, his reported sales price to the Assessor's Office is \$155,000 per parcel. Although they were listed on MLS with a sale price of \$157,000. The value Mr. Thompson would like his properties lowered to is less than what he paid for the units. Assessed values in the State of Idaho are based on market value. We do a ratio study each year comparing our assessed values to actual sales reported to us. Once we determine the market, all properties are indexed to meet that market value. We mass appraise to value properties in a consistent manner, especially similar or like properties. The definition of mass appraisal is the process of valuing a group of properties as of a given date (January 1) using common data, standardized methods and statistical testing. We use accepted appraisal techniques to ensure all properties within the neighborhood or market area are valued in the same manner. We value properties to equitably distribute the tax base according to what the market is doing. We feel we have treated Snake River Apartments LLC fairly and equitably and based on the facts provided we request the value remain at \$160,409. Appraiser Dorr reviewed the documents attached to the summary. Ms. Dorr reviewed the income approach. Ms. Dorr stated they have several sales in this area and handed the Board a sheet that reflected those sales.

Mr. Thomson asked about the comparables and if the market had increased. Appraiser Dorr stated the market has increased. Mr. Thomson commented that would be a 13% increase and it seems they have become their own comps. He also stated that the 2012 assessed value was too low but it does not imply the market has gone up that much. Appraiser Dorr reviewed the comparables used. Mr. Thomson stated he still doesn't feel the market has increased that much. Ratio studies were discussed. Commissioner Wootan asked about a military clause and Appraiser Dorr stated the county doesn't factor in any adjustment clause for the military, however the owner of the rental property should be aware of the military clause for those renters. Mr. Thomson stated the Assessor's office is using the time study as the central piece if not the only piece of the valuation puzzle for them and he wishes it was a more balanced approach. They have apartment values increasing over a short period of time in 2012 and he doesn't think

the market has moved up that quickly. Appraiser Dorr explained the state's requirements on how properties are assessed. The ratio study was discussed.

The hearing was closed.

The next appeal was for Snake River Apartments, parcel number RPA02050010110A. Scott Thomson, manager of Snake River Apartments, LLC was present. Chairman Hofer swore in those who were testifying. Mr. Thomson gave the Board a handout which he reviewed with the Board. It included an introduction to the property, a statement on the income approach, and conclusion which Mr. Thomson reviewed with the Board. Mr. Thomson stated the military leases are challenging and they suffer during large deployments.

Appraiser Connie Dorr read the summary provided by the Assessor's Office:

The Elmore County Assessor's office requests the Board of Equalization up-hold our value of \$163,733 for the tax year 2013. Snake River Apartments purchased these parcels in March 2012, his reported sales price to the Assessor's Office is \$155,000 per parcel. Although they were listed on MLS with a sale price of \$157,000. The value Mr. Thompson would like his properties lowered to is less than what he paid for the units. Assessed values in the State of Idaho are based on market value. We do a ratio study each year comparing our assessed values to actual sales reported to us. Once we determine the market, all properties are indexed to meet that market value. We mass appraise to value properties in a consistent manner, especially similar or like properties. The definition of mass appraisal is the process of valuing a group of properties as of a given date (January 1) using common data, standardized methods and statistical testing. We use accepted appraisal techniques to ensure all properties within the neighborhood or market area are valued in the same manner. We value properties to equitably distribute the tax base according to what the market is doing. We feel we have treated Snake River Apartments LLC fairly and equitably and based on the facts provided we request the value remain at \$163,733. Ms. Dorr reviewed the income approach. Ms. Dorr stated they have several sales in this area and handed the Board a sheet that reflected those sales

Mr. Thomson asked about the comparables and if the market had increased. Appraiser Dorr stated the market has increased. Mr. Thomson commented that would be a 13% increase and it seems they have become their own comps. He also stated that the 2012 assessed value was too low but it does not imply the market has gone up that much. Appraiser Dorr reviewed the comparables used. Mr. Thomson stated he still doesn't feel the market has increased that much. Ratio studies were discussed. Commissioner Wootan asked about a military clause and Appraiser Dorr stated the county doesn't factor in any adjustment clause for the military, however the owner of the rental property should be aware of the military clause for those renters. Mr. Thomson stated the Assessor's office is using the time study as the central piece if not the only piece of the valuation puzzle for them and he wishes it was a more balanced approach. They have apartment values increasing over a short period of time in 2012 and he doesn't think

the market has moved up that quickly. Appraiser Dorr explained the state's requirements on how properties are assessed. The ratio study was discussed.

The hearing was closed.

Chief Deputy Hughes reviewed parcel RP002430010070A stating in 2012 it came to their attention that they had an outbuilding belonging to Mr. and Mrs. Crossley on the wrong parcel. The Assessor's office moved the outbuilding in their system to the correct parcel for 2013. While they did move the outbuilding to the correct parcel, they neglected to remove the category and value from the other parcel. They are requesting the value of \$24,580 be removed from parcel RP002430010070A.

Motion by Wootan, second by Hofer, to remove the value of \$24,580 from parcel RP002430010070A, Crossley.

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

Chief Deputy Hughes stated in an on-going effort to be as accurate as possible concerning business personal property and to ensure all counties are valuing properties equally, the Assessor's Office is requesting that all tanks, pumps, islands and canopy equipment currently placed on parcel RPA009000A013A be removed and placed on our personal property tax roll. The assessment values on this equipment for Hiler Brothers Shell located at 495 N. 2<sup>nd</sup> E. are in the amount of \$38,257, and are derived from the Marshall and Swift catalog pages 61 and 64, section 3 and 6. This would require that parcel RPA009000A013A be adjusted from \$83,805 to \$45,548 for the improvement category 42, and the amount of \$38,257 be added to the existing personal property parcel PPPR0000155501.

Motion by Wootan, second by Corbus, to approve the adjustment of parcel RPA009000A013A from \$83,805 to \$45,548 for the improvement category 42, and the amount of \$38,257 be added to the existing personal property parcel PPPR0000155501, John H. Hiler.

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

Chief Deputy Appraiser Hughes stated in an on-going effort to be as accurate as possible concerning business personal property and to ensure all counties are valuing properties equally, the Assessor's Office is requesting that all tanks, pumps, islands and canopy equipment currently placed on parcel RPA0019001001A be removed and placed on our personal property tax roll. The assessment values on this equipment for Hawley's Automotive located at 650 American Legion Blvd are in the amount of \$35,243 and are derived from the Marshall and Swift catalog pages 61 and 64, sections 3 and 6. This would require that parcel RPA0019001001A be adjusted from \$213,313 to \$178,070 for the improvement

category 42, and the amount of \$35,243 be added to the existing personal property parcel PPPR0000029501.

Motion by Corbus, second by Wootan, to approve the adjustment of parcel RPA0019001001A from \$213,313 to \$178,070 for the improvement category 42, and the amount of \$35,243 be added to the existing personal property parcel PPPR0000029501, Herbert J. Hawley.

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

Chief Deputy Appraiser Hughes stated in an on-going effort to be as accurate as possible concerning business personal property and to ensure all counties are valuing properties equally, the Assessor’s Office is requesting that all tanks, pumps, islands and canopy equipment currently placed on parcel RPB0099010001A be removed and placed on our personal property tax roll. The assessment values on this equipment for the Corner Market located at 412 E. 1<sup>st</sup> Ave are in the amount of \$21,621 and are derived from the Marshall and Swift catalog pages 61 and 64, sections 3 and 6. This would require that parcel RPB0099010001A be adjusted from \$203,438 to \$181,817 for the improvement category 42, and the amount of \$21,621 be added to the existing personal property parcel PPPR0000112602.

Motion by Corbus, second by Wootan, to approve the adjustment of parcel number RPB0099010001A from \$203,438 to \$181,817 for the improvement category 42, and the amount of \$21,621 be added to the existing personal property parcel PPPR0000112602, Jay and Cynthia Wilde.

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

Chief Deputy Appraiser Hughes stated in an on-going effort to be as accurate as possible concerning business personal property and to ensure all counties are valuing properties equally, the Assessor’s Office is requesting that all tanks, pumps, islands and canopy equipment currently placed on parcel RPB0099016017A be removed and placed on our personal property tax roll. The assessment values on this equipment for Priceless Gas and Mini Mart located at 182 W. 1<sup>st</sup> Ave are in the amount of \$50,120, and are derived from the Marshall and Swift catalog pages 61 and 64, sections 3 and 6. This would require that parcel RPB0099016017A be adjusted from \$122,133 to \$72,013 for the improvement category 42, and the amount of \$50,120 be added to the existing personal property parcel PPPR0000133602.

Motion by Wootan, second by Hofer, to approve the adjustment of parcel number RPB0099016017A from \$122,133 to \$72,013 for the improvement category 42, and the amount of \$50,120 be added to the existing personal property parcel PPPR0000133602, Northwest Land and Cattle.

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

The Commissioners reviewed all the hearings that have taken place and made the following decisions:

Motion by Wootan, second by Corbus, to uphold the assessment by the Assessor's office on parcel number RPA02890010240A, Roger Hesler in the amount of \$97,903.00.

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

Motion by Wootan, second by Corbus, to uphold the assessment by the Assessor's office on parcel number RPA02690040050A, Jeffrey Baronsky in the amount of \$261,704.00.

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

Motion by Corbus, second by Wootan, to uphold the assessment by the Assessor's office on parcel number RPA00030020170A, Robert and Laura Mott in the amount of \$63,491.00.

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

Motion by Corbus, second by Wootan, to uphold the assessment by the Assessor's office on parcel number RPA00390020200A, Brandon Kraupp in the amount of \$41,074.00.

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

Motion by Wootan, second by Corbus, to uphold the assessment by the Assessor's office on parcel number RPA01100010260A, Albert and Cheryl Witrosky in the amount of \$78,816.00.

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

Motion by Wootan, second by Corbus, to move the value of \$40,355.00 to a personal property parcel number with the remaining value of \$5,034.00 for the building to remain on the real property parcel number RPA3S06E256505A, Hiler Brothers Company, and to lower the land value for the parcel to \$39,284.00.

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

Motion by Corbus, second by Wootan, to uphold the assessment by the Assessor’s office on parcel number RP07S12E342410A, Mary V. Kienlen in the amount of \$12,400.00.

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

Motion by Corbus, second by Wootan, to uphold the assessment by the Assessor’s office on parcel number RP01N10E070290A, Sweet Swede Land Company, in the amount of \$593,582.00.

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

Motion by Wootan, second by Corbus, to uphold the assessment by the Assessor’s office on parcel number RP001620010130A, Lee R. Spradling in the amount of \$28,229.00 and RP001620010140A, Lee R. Spradling, in the amount of \$27,417.00.

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

Motion by Corbus, second by Wootan, to uphold the assessment by the Assessor’s office on parcel number RPA3S06E251655A, Raft River Investments, LLC in the amount of \$450,000.00.

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

Motion by Corbus, second by Wootan, to uphold the assessment by the Assessor’s office on parcel number RPA02050010030A, Snake River Apartments, LLC, in the amount of \$170,484.00.

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

Motion by Wootan, second by Corbus, to uphold the assessment by the Assessor’s office on parcel number RPA02050010060A, Snake River Apartments, LLC, in the amount of \$171,693.00.

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

Motion by Wootan, second by Corbus, to uphold the assessment by the Assessor’s office on parcel number RPA02050010070A, Snake River Apartments, LLC, in the amount of \$159,874.00.

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

Motion by Corbus, second by Wootan, to uphold the assessment by the Assessor’s office on parcel number RPA02050010080A, Snake River Apartments, LLC, in the amount of \$159,877.00.

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

Motion by Corbus, second by Wootan, to uphold the assessment by the Assessor’s office on parcel number RPA02050010090A, Snake River Apartments, LLC, in the amount of \$159,877.00.

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

Motion by Wootan, second by Corbus, to uphold the assessment by the Assessor’s office on parcel number RPA02050010100A, Snake River Apartments, LLC, in the amount of \$160,409.00.

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

Motion by Wootan, second by Corbus, to uphold the assessment by the Assessor’s office on parcel number RPA02050010110A, Snake River Apartments, LLC, in the amount of \$163,733.00.

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

Motion by Hofer, second by Wootan, to adjourn as a Board of Equalization and reconvene as a Board of Commissioners.

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

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

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

**Motion carried and so ordered.**

Motion by Hofer, second by Wootan, to adjourn.

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

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

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

**Motion carried and so ordered.**

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**ALBERT HOFER**

**ATTEST:**

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**BARBARA STEELE, Clerk**