

COMMISSIONERS MINUTES

JULY 8, 2022

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

Present at the meeting were Chairperson Crystal Rodgers, Commissioners Bud Corbus and Al Hofer, Civil Attorney Ralph Blount, Clerk Shelley Essl and Deputy Clerk Vicky Trevathan.

Motion by Rodgers, second by Corbus, to amend the Agenda by adding “Discussion on Pine Transfer Station and Purchase of a Side by Side for Bennett Transfer” an Amended Agenda was posted 24 hours prior to commencement of this session.

CORBUS -**AYE**
RODGERS -**AYE**
HOFER -**AYE**

Motion carried and so ordered.

Discussion was held regarding the Pine Transfer Station. Large amounts of construction debris and banned items are being placed at the site.

Purchase of a Side by Side for the Bennett Transfer station was discussed.

Commissioner Hofer left the meeting for an appointment.

Clerk Shelley Essl discussed the FY2023 Budget.

Maggie Thompson and Emily Nelson appeared before the Board to present their FY2023 Funding Request for CASA Family Advocate.

Debbie Shoemaker appeared before the Board to discuss her FY2023 Funding Request for the Mountain Home Museum.

Kimberly Middleton appeared before the Board to discuss their FY2023 Funding Request for the Elmore County Domestic Violence Council.

Mike Hollinshead appeared before the Board to provide additional information regarding his budget requests for FY2023.

Lisa Simpson and Connie Crusier appeared before the Board to discuss their FY2023 Funding Request for the Mountain Home Senior Citizens Center.

Brent Copes appeared before the Board to provide an update from Central District Health.

Commissioner Hofer returned to the meeting.

Motion by Corbus, second by Rodgers, to authorize Deb Ireland to purchase a John Deere Gator for a total of \$27,900.00.

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

RODGERS..... -**AYE**

HOFER -**AYE**

Motion carried and so ordered.

Heather Reynolds, Patrick Guisto and Andrea Barba of Blue Cross appeared before the Board to discuss the Blue Cross Renewal.

Motion by Rodgers, second by Corbus, to recess is the Board of County Commissioners and convene as the Board of Equalization.

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

RODGERS..... -**AYE**

HOFER -**AYE**

Motion carried and so ordered.

Josh Dison and Terry Hughes reviewed an appeal from Lawrence Sanger Parcel RPA0072004004BA. Josh Dison and Terry Hughes sworn. Mr. Sanger not present. The Elmore County Assessor’s office requests the Board of Equalization uphold the assessed value to \$315,929 for the tax year 2022. Mr. Saenger believes the assessed value of his property is too high. He would like his value to be set at last year’s value of \$284,500. Assessed values in the State of Idaho are based on market value. We do a study each year to analyze all sales reported to us against our assessed values. For our 2022 values, we studied sales from 10/2020 to 12/2021 and compared them to our 2021 values. Once we determine the market, all properties are indexed to meet that market value as dictated by Idaho Statute 63-314 and further defined in Administrative rule 314. Our market study consisted of 472 residential sales within the city limits of Mountain Home. The results of this study showed that our values were low. Therefore, values were raised to be at market value. We mass appraise similar or like properties in order to value properties in a consistent and unbiased manner. 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 by the International Association of Assessing Officers to ensure all properties within the neighborhood or market area are valued in the same manner. Mr. Saenger’s property is 3,495 square foot two-story duplex. Of the 472 sales, 24 were multi-family residences with 22 being duplexes. Five of the duplex sales are two-story dwellings ranging in size from 2,528 to 3,238 square feet. The sales prices ranged from \$329,425 to \$485,000 with the median being \$349,000. We would like to thank Mr. Saenger for expressing his concerns in our Assessment process. We feel we have treated him fairly and equitably and based on the facts provided, we request the value remain at \$315,929.

Motion by Hofer, second by Corbus, to uphold the Assessor's assessment of \$315,929.00.

CORBUS -**AYE**

RODGERS -**AYE**

HOFER -**AYE**

Motion carried and so ordered.

Hearing Closed

The next case was an appeal filed by Samuel Fuller regarding PARCEL RP000090020010A. Mr. Fuller was present. Parties were sworn. Mr. Fuller believes his assessment is too high.

The Elmore County Assessor's office requests the Board of Equalization uphold the assessed value of \$320,000 for tax year 2022. Mr. Fuller believes the assessed value of his property is too high due to issues with the house. He did not make any suggestions of what he believes the property's assessed value. Assessed values in the State of Idaho are based on market value. We do a study each year to analyze all sales reported to us against our assessed values. For our 2022 values, we studied sales from 10/2020 to 12/2021 and compared them to our 2021 values. Once we determine the market, all properties are indexed to meet that market value as dictated by Idaho Statute 63-314 and further defined in Administrative rule 314. Our market study consisted of 609 residential sales county-wide with 51 sales in the same sales neighborhood as the appellants property. The results of this study showed that our values were low. Therefore, values were raised to be at market value. We mass appraise similar or like properties in order to value properties in a consistent and unbiased manner. 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 by the International Association of Assessing Officers to ensure all properties within the neighborhood or market area are valued in the same manner. Of the 51 sales in the same sales neighborhood, 23 were of similar quality and age as Mr. Fuller's residence. The sales prices ranged from \$225,000 to \$475,000 with the median being \$304,450 and ranging in size from 1008 to 2548 square feet. In June of 2021 Mr. Fuller called to tell us of the issues with his property and invited us to inspect his property. After our inspection of the property, all the outbuildings were removed, the land was decreased because the well was not functioning, a 40% reduction in value was allowed on the house for wear and tear beyond the normal wear and tear for a typical house of similar age. We would like to thank Mr. Fuller for expressing his concerns in our Assessment process. We feel we have treated him fairly and equitably and based on the facts provided, we request the value remain at \$320,000.

Motion by Corbus, second by Rodgers, to uphold the Assessor's office appraisal on Parcel RP000090020010A in the amount of \$320,000.00.

CORBUS -**AYE**

RODGERS -**AYE**

HOFER -**AYE**

Motion carried and so ordered.

Hearing Closed

The next case was an appeal file by Marjorie Watson regarding Parcel RP00132000017AA. Marjorie Watson was present. Parties sworn. Ms. Watson feels that her assessment is too high. No improvements were made.

The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value from \$354,059 to \$347,768 for the tax year 2022. Mrs. and Mr. Watson believe the assessed value of their property is too high. They would like their value to be set at \$227,000. Assessed values in the State of Idaho are based on market value. We do a study each year to analyze all sales reported to us against our assessed values. For our 2022 values, we studied sales from 10/2020 to 12/2021 and compared them to our 2021 values. Once we determine the market, all properties are indexed to meet that market value as dictated by Idaho Statute 63-314 and further defined in Administrative rule 314. Our market study consisted of 609 residential sales in Elmore County with 15 being declared real manufactured homes. The results of this study showed that our values were too low. Therefore, values were raised to be at market value. We mass appraise similar or like properties in order to value properties in a consistent and unbiased manner. 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 by the International Association of Assessing Officers to ensure all properties within the neighborhood or market area are valued in the same manner. Mrs. and Mr. Watson’s property is a 1,302 square foot declared real manufactured home with a 1,080 square foot attached garage and a 2,500 shop. We used five comparable sales ranging from 1,296 to 1,716 square feet. One of the comparable properties has a detached garage and none have an attached garage. We would like to thank Mrs. and Mr. Watson for expressing his concerns in our Assessment process. We feel we have treated him fairly and equitably and based on the facts provided, we request the value be reduced to \$347,768.

Motion by Hofer, second by Corbus, to reduce the assessed value on Parcel RP00132000017AA to \$347,768.00

CORBUS -**AYE**
RODGERS -**AYE**
HOFER -**AYE**

Motion carried and so ordered.

Hearing Closed

The next case was an appeal filed by Conne Miller regarding Parcel RP002650010020A. Ms .Miller was present, Parties sworn. Ms. Miller believes her assessment should be reduced to \$402,692.00.

The Elmore County Assessor’s office requests the Board of Equalization lower the assessed value from \$553,929 to \$524,220 for the tax year 2022. Ms. Miller believes even with the suggested reduction in assessed value of \$524,220, that the assessed value will still be too high. She would like her value to be set at last year’s value of \$402,692. Assessed values in the State of Idaho are based on market value. We do a study each year to analyze all sales reported to us against our assessed values. For our 2022 values, we studied sales from 10/2020 to 12/2021 and compared them to our 2021 values. Once we determine the

market, all properties are indexed to meet that market value as dictated by Idaho Statute 63-314 and further defined in Administrative rule 314. Our market study consisted of 609 residential sales county-wide with 51 sales in the same sales neighborhood as the appellants property. The results of this study showed that our values were low. Therefore, values were raised to be at market value. We mass appraise similar or like properties in order to value properties in a consistent and unbiased manner. 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 by the International Association of Assessing Officers to ensure all properties within the neighborhood or market area are valued in the same manner. Of the 51 sales in the same sales neighborhood, 10 were of similar quality and age as Ms. Miller’s residence. The sales prices ranged from \$385,900 to \$830,000 with the median being \$497,500 and ranging in size from 1577 to 2751 square feet. Ms. Miller provided us a copy of an appraisal for her property dated 4/4/2022 with an indicated value \$550,000. While our assessed value was only over by \$3,929 this appraised value, we performed our own sales comparison analysis at her request. The results of which is the suggested value decrease. We would like to thank Ms. Miller for expressing her concerns in our Assessment process. We feel we have treated her fairly and equitably and based on the facts provided, we request the value be reduced to \$524,220.

Motion by Corbus, second by Hoefer, to reduce the assessment on Parcel RP002650010020A to \$524,220.00.

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

Hearing Closed

Josh Dison presented multiple requests for reduction of valuations.

RPA03050010020A

The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value from \$435,002 to \$406,468 for the tax year 2022. After receiving the appeal from Ms. Baker & Mr. Thomas, we performed a new appraisal of their parcel. We determined the initial value was too high but were not able to make the value change before close of business on the 4th Monday in June.

RP00062000014BA

The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value from \$170,363 to \$143,230 for the tax year 2022. After receiving the appeal from Mrs. Biggs, we performed a new appraisal of her parcel. We determined the initial value was too high but were not able to make the value change before close of business on the 4th Monday in June.

RPA02560050050A

The Elmore County Assessor's office requests the Board of Equalization reduce the assessed value from \$363,781 to \$316,596 for the tax year 2022. After receiving the appeal from Mr. & Mrs. Biggs, we performed a new appraisal of their parcel. We determined the initial value was too high but were not able to make the value change before close of business on the 4th Monday in June.

RPA00540010010A

The Elmore County Assessor's office requests the Board of Equalization reduce the assessed value from \$200,465 to \$191,033 for the tax year 2022. After receiving the Appeal of Ms. Brown's residence, we performed an on-site inspection to review damage to the home. The results indicate a reduction in value is warranted.

RPA0082023007AA

The Elmore County Assessor's office requests the Board of Equalization reduce the assessed value from \$266,440 to \$243,636 for the tax year 2022. Ms. Bubb called requesting we reexamine her 2022 assessment. We determined the initial value was too high but were not able to make the value change before close of business on the 4th Monday in June.

RPM5N11E03161GA

The Elmore County Assessor's office requests the Board of Equalization reduce the assessed value from \$799,577 to \$512,495 for the tax year 2022. After receiving the appeal from Mr. & Mrs. Clark, we performed a new appraisal of their parcel. They also informed us the home is only partially complete. We determined the initial value was too high but were not able to make the value change before close of business on the 4th Monday in June.

RPA02910040100A

The Elmore County Assessor's office requests the Board of Equalization reduce the assessed value from \$543,918 to \$457,628 for the tax year 2022. After receiving the appeal from Mr. & Mrs. Cobos, we performed a new appraisal of their parcel. We determined the initial value was too high but were not able to make the value change before close of business on the 4th Monday in June.

The Elmore County Assessor's office requests the Board of Equalization make the following acreage/value changes:

RP02S06E364825A

From: # of Acres	Value
CAT 1 63	\$86,625
CAT 2 44	\$29,700
CAT 5 38	\$2,280
TOTAL 145	\$118,605

To:

CAT 1	72.534	\$99,734
CAT 2	0	\$0
CAT 5	72.466	\$4,348
TOTAL	145	\$104,082

RP03S06E012410A

From:	# of Acres	Value
CAT 1	0	\$0
CAT 2	5.72	\$3,861
CAT 5	150	\$9,000
TOTAL	155.72	\$12,861

To:

CAT 1	4.096	\$5,632
CAT 2	0	\$0
CAT 5	151.624	\$9,097
TOTAL	155.72	\$14,729

RP03S06E021820A

From:	# of Acres	Value
CAT1	75.713	\$104,105
CAT5	292.273	\$17,536
TOTAL	367.986	\$121,641

To:	# of Acres	Value
CAT1	133.345	\$183,349
CAT5	234.641	\$14,078
TOTAL	367.986	\$197,427

RP03S06E112410A

From:	# of Acres	Value
CAT 1	104.970	\$144,334
CAT 18	34.030	\$9,101
TOTAL	139	\$153,435

To:

CAT 1	111.415	\$153,196
CAT 18	27.585	\$8,747
TOTAL	139	\$161,943

RP03S06E031810A

From: # of Acres	Value
CAT 1 76.997	\$87,392
CAT 5 123.003	\$7,380
TOTAL 200	\$94,772

To:

CAT1 88.283	\$100,201
CAT 5 111.717	\$6,703
TOTAL 200	\$106,904

Acreage was corrected according to USDA maps provide

RPB0065023015BA

The Elmore County Assessor's office requests the Board of Equalization reduce the assessed value from \$304,876 to \$267,990 for the tax year 2022. After receiving the appeal from Ms. Mullen, we performed a new appraisal of her parcel. We determined the initial value was too high but were not able to make the value change before close of business on the 4th Monday in June.

OCF II HOLDINGS LLC VALUE CHANGE

The Elmore County Assessor's office requests the Board of Equalization make the following acreage/value changes:

RP03S06E153210A

From: \$103,000	To: \$67,600
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RP03S06E153810A

From: \$47,372	To: \$12,754
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RP03S06E160010A

From: \$35,520	To: \$6,216
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RP03S06E160050A

From: \$43,070	To: \$8,260
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RP03S06E160110A

From: \$267,972	To: \$237,390
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After a call from Mr. Scott, we discovered an issue with the price per acre calculation. These value changes correct that issue.

RPB0049066008AA

The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value from \$162,809 to \$119,892 for the tax year 2022. After receiving the appeal from Ms. Stickney, we performed a new appraisal of her parcel. We determined the initial value was too high but were not able to make the value change before close of business on the 4th Monday in June.

RP002800010010A

The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value from \$1,064,526 to \$776,205 for the tax year 2022. After receiving the appeal from Mr. & Mrs. Wortham, we performed a new appraisal of their parcel. We determined the initial value was too high but were not able to make the value change before close of business on the 4th Monday in June.

RP000130010160

The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value from \$48,380 to \$36,490 for the tax year 2022. After receiving the Appeal of Mr. Zitelli’s lot, we performed a comparison analysis and considered some of the issues presented by him. The results indicate a reduction in value is warranted.

Motion by Rodgers, second by Hofer, to approve the assessment adjustments as presented.

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

Motion by Rodgers, second by Corbus, to adjourn as the Board of Equalization and reconvene as the Board of County Commissioners.

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

Shelley Essl and Heather Reynolds appeared before the Board to discuss the FY2023 Budget.

Motion by Rodgers, second by Corbus, to approve the minutes for July 1, 2022.

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

Motion by Rodgers, second by Corbus, to sign the Letter of Support for 2023 IRON Connectivity.

CORBUS -**AYE**
RODGERS -**AYE**
HOFER -**AYE**

Motion carried and so ordered.

Motion by Rodgers, second by Hofer, to approve the reappointment of Ed Oppedyk to the Planning and Zoning Commission.

CORBUS -**AYE**
RODGERS -**AYE**
HOFER -**AYE**

Motion carried and so ordered.

Motion by Rodgers, second by Hofer, to adjourn.

CORBUS -**AYE**
RODGERS -**AYE**
HOFER -**AYE**

Motion carried and so ordered.

/S/ CRYSTAL RODGERS, Chairperson

ATTEST: /S/ SHELLEY ESSL, Clerk