

Motion by Hofer, second by Corbus, to go into Executive Session pursuant to I.C. 74-206(1)(f) to discuss pending litigation. Roll call was taken.

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

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

HOFER -**AYE**

Motion carried and so ordered.

Regular session resumed. No decision was made as result of the Executive Session.

Traci Lefever appeared before the Board to discuss the Centurylink Agreement for Backup Dispatch as well as Letters of Support for IPSCC Grant Application and FY2024 Dedicated Enhanced Emergency Communications Grant.

Motion by Hofer, second by Corbus, to approve the Centurylink Agreement for Backup Dispatch.

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

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

HOFER -**AYE**

Motion carried and so ordered.

Motion by Corbus, second by Hofer, to approve Letter of Support for IPSCC Grant Application.

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

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

HOFER -**AYE**

Motion carried and so ordered.

Motion by Corbus, second by Hofer, to approve Letter of Support for FY2024 Dedicated Enhanced Emergency Communications Grant.

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

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

HOFER -**AYE**

Motion carried and so ordered.

Megan Blanksma appeared before the Board at their request. The Board presented Ms. Blanksma with a thank you award in recognition of her service to Elmore County on the Central District Health Board.

Craig White, Frank Edelmann, Mike McDonald and John Guthrie, from Idaho Fish and Game appeared before the Board to provide a presentation on their projects in the Magic Valley regarding game crossing the roadways.

Dylan Lawrence appeared via telephone to discuss his request for authorization to direct HRA to proceed with further research regarding the Guffy Project.

Motion by Corbus, second by Hofer, to authorize Dylan Lawrence to direct HRA to proceed with the research in the amount of \$5,000.00.

Pat Monont, Nadine Cook and Connor Cox appeared before the Board for an introduction of the new Extension Educator.

Mitra Mehta-Cooper, Steve Turney and Angie Michaels appeared before the Board to discuss the Forest Service Building.

Steve Van Norman appeared before the Board to discuss GovDeals for disposing of excess or outdated inventory.

Motion by Hofer, second by Corbus, to adjourn for lunch.

CORBUS -**AYE**

RODGERS -**AYE**

HOFER -**AYE**

Motion carried and so ordered.

Motion by Hofer, second by Corbus, recess as 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 George W. Gabbard, Jr. Parcel RP01N09E130200A. George Gabbard Jr was present. The Assessor’s Office requests the Elmore County Board of Equalization uphold our value of \$91,747 for the tax year 2023. Mr. Gabbard feels the value of his parcel is too high and should revert to the 2021 assessed value of \$52,299. The property consists of a 1 Acre Rural Home Site (category 10) with four recreational vehicles on it. The remaining 39.86 acres are assessed at a Dry Grazing (Category 5) agricultural value. Mr. Gabbard also believes the value is affected by limited access in winter. Mr. Gabbard’s parcel is in a highly desired recreation area known as the Anderson Ranch Bluffs which is near Pine and above Anderson Ranch reservoir. Sale prices in this area have increased rapidly over the past 3 years. In 2021, properties in this area had an average sale price per acre of \$3,110. In 2022, sales showed that had increased to \$6,010 per acre. For tax year 2023 the average sales price per acre is \$14,633. The Rural Home Site category 10 is placed on parcels being used for agriculture purposes and having corresponding agriculture categories. This classification is for identification purposes only. This category has the same value as other Home Site lots in the area not in an agriculture category. Property tax administrative rule 645 further defines a category 10 homesite as “the portion of land, contiguous with but not qualifying as land actively devoted to agriculture, and the associated site improvements used for residential and farm homesite purposes”. Rule 645 also defines associated site improvements to “include developed access, grading, sanitary facilities, water systems and utilities”. There are four other parcels in the Anderson Ranch Bluff area that are also in category 10 while the fourteen other parcels are assigned as category 12, a non-ag related homesite.

Assessed values in the State of Idaho are based on market value. A ratio study is performed every year based on sales reported to us. Once the market is determined similar properties are adjusted to meet market value. The State Tax Commission then does their own ratio study to determine whether we are meeting compliance standards. We have used comparable sales to determine the value of like properties based on our market study. Mr. Gabbard’s homesite value has been indexed in accordance with Idaho Code §63-314. The sold properties used to index Mr. Gabbard’s property all share similar access issues. Even with limited access, market sales indicated an increase in assessed value was necessary. The acreage dedicated to dry grazing is adjusted annually to account for net operating income on grazing land reported through agricultural questionnaires and in accordance with Idaho Code §63-604. We feel we have treated Mr. Gabbard fairly and equitably. Based on the facts provided, we request the value remain at \$91,747.

Motion by Corbus, second by Hofer, to uphold the Assessor’s assessment of \$91,747.00.

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

Motion carried and so ordered.

The next case was an appeal filed by Lawrence Saenger regarding Parcel RPA0072004004BA. Mr. Sanger was not present. The Elmore County Assessor’s office requests the Board of Equalization uphold the assessed value to \$335,979 for the tax year 2023. 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 \$300,000. 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 2023 values, we studied sales from 10/2021 to 12/2022 and compared them to our 2022 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 487 residential sales within the city limits of Mountain Home. The study showed mixed results. Some property values were low while others were either high or just fine. Therefore, values were adjusted accordingly 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 a 3,495 square foot two-story duplex. Of the 487 sales, 17 were multi-family residences. Seven of the duplex sales are two-story dwellings ranging in size from 2,400 to 3,744 square feet. The sales prices ranged from \$340,000 to \$524,900 with the median being \$417,000. 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 \$335,979.

Motion by Corbus, second by Hofer, to uphold the Assessor’s assessment of \$335,979.00.

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

HOFER -AYE

Motion carried and so ordered.

The next case was an appeal filed by Tyler Good regarding Parcel RPA02500020060A. Mr. Good was present. The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value to \$382,507 for the tax year 2023. Mr. Good would like the assessed value of his property be reduced to the May 5, 2023, purchase price of \$360,000. Assessed values in the State of Idaho are based on market value. A market study is done each year to analyze all reported sales in comparison to assessed values. Per Idaho Statue 63-315 and clarified further in Administrative Rule 131 the time frame for the sales used to set the 2023 values is from 10/2021 thru 9/2022. In addition, sales from 10/2022 thru 12/2022 were used to account for any possible trends in values. All sales were compared to the 2022 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 487 residential sales within the city limits of Mountain Home. The study showed mixed results. Some property values were low while others were either high or just fine. Therefore, values were adjusted accordingly 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. Good’s home is in the Stormy Mountain Subdivision. Of the 487 sales used in the market study 16 were in Stormy Mountain Subdivisions 1 & 2. The sales prices ranged from \$345,000 to \$410,000 with the median being \$388,750. We would like to thank Mr. Good 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 \$382,507.00.

Motion by Corbus, second by Hofer, to reduce the Assessor’s assessment to \$382,507.00.

CORBUS -AYE

RODGERS -AYE

HOFER -AYE

Motion carried and so ordered.

Josh Dison presented multiple for reduction of valuations.

Parcel RPA 02930010100A

The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value from \$375,498 to \$357,305 for the tax year 2023. Mr. Ferch called requesting we reexamine his 2023 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.

Motion by Hofer, second by Rodgers to reduce the assessed value to \$357,305.00.

CORBUS -AYE

RODGERS..... -AYE
HOFER -AYE

Motion carried and so ordered.

Parcel RPA02400030090A

The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value from \$403,231 to \$347,641 for the tax year 2023. Mr. Ferch called requesting we reexamine his 2023 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.

Motion by Hofer, second by Rogers, to reduce the assessed value to \$347,641.00.

CORBUS -AYE
RODGERS..... -AYE
HOFER -AYE

Motion carried and so ordered.

Parcel RPA03040010020A

The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value from \$561,290 to \$552,910 for the tax year 2023. Mr. Wilson called requesting we reexamine his 2023 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.

Motion by Hofer, second by Rodgers, to reduce the assessed value to \$552,910.00.

CORBUS -AYE
RODGERS..... -AYE
HOFER -AYE

Motion carried and so ordered.

Parcel RPA02990030100A

The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value from \$367,415 to \$353,880 for the tax year 2023. Ms. Podsek came in the office and requested we reexamine her 2023 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.

Motion by Hofer, second by Rodgers, to reduce the assessed value to \$353,880.00.

CORBUS -AYE
RODGERS..... -AYE
HOFER -AYE

Motion carried and so ordered.

Parcel PPPR0000335900A

The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value from \$1,736,846 to \$1,508,333 for the tax year 2023. Walmart representatives contacted our office regarding items reported on their personal property declaration that should have been exempt under Idaho Code

§63-602KK. We were able to identify those items that needed to be removed from Walmart’s assessed value after the close of business on the 4th Monday in June.

Motion by Hofer, second by Rodgers, to reduce the assessed value to \$1,508,333.00.

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

Motion carried and so ordered.

The next case was an appeal filed by Allan L. Carroll regarding Parcel RPA3S06E246900A. Mr. Carroll was present. The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value to \$388,204 for the tax year 2023. Mr. Carroll believes the assessed value of his property is too high. He would like his value to be set at \$342,000 based on his appraisal from 12/13/2021. 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 2023 values, we studied sales from 10/2021 to 12/2022 and compared them to our 2022 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 487 residential sales within the city limits of Mountain Home. The study showed mixed results. Some property values were low while others were either high or just fine. Therefore, values were adjusted accordingly 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. Carroll’s property has two residential dwellings. The main residence has 1,508 square feet above grade and a 780 square foot basement for a total of 2,288 square feet. The second residence or Auxiliary Dwelling Unit (ADU) is a single story, 866 square foot unit. We would like to thank Mr. Carroll 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 \$388,204.

Motion by Corbus, second by Hofer, to reduce the Assessor’s assessment to \$388,204.00.

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

Motion carried and so ordered.

Josh Dison presented multiple homeowner exemptions.

Motion by Corbus, second by Hofer, to approve the removal of the Homeowner’s exemptions is presented.

CORBUS -**AYE**

RODGERS..... -AYE
HOFER -AYE

Motion carried and so ordered.

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

CORBUS..... -AYE
RODGERS..... -AYE
HOFER -AYE

Motion carried and so ordered.

Motion by Hofer, second by Corbus, to go into Executive Session pursuant to I.C. 74-206(1)(b) to discuss a personal issue. Roll call was taken.

CORBUS..... -AYE
RODGERS..... -AYE
HOFER -AYE

Motion carried and so ordered.

Regular session resumed. No decision was made as result of the Executive Session.

Shelley Essl appeared before the Board to review FY2024 Clerk’s Budget.

Motion by Hofer, second by Corbus, to go into Executive Session pursuant to I.C. 74-206(1)(d) to discuss exempt records. Roll call was taken.

CORBUS..... -AYE
RODGERS..... -AYE
HOFER -AYE

Motion carried and so ordered.

Regular session resumed. No decision was made as result of the Executive Session.

Josh Dison appeared before the Board to discuss individuals waiting outside DMV. The Board advised Josh that there is ice available if they would like to provide water for those waiting outside the building.

Motion by Hofer, second by Corbus, to adjourn.

CORBUS..... -AYE
RODGERS..... -AYE
HOFER -AYE

Motion carried and so ordered.

/S/ ALBERT HOFER, Chairperson
ATTEST: /S/ SHELLEY ESSL, Clerk