

COMMISSIONERS MINUTES

JULY 2, 2024

The Elmore County Commissioners met in special 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 Bud Corbus, Commissioners Al Hofer and Crystal Rodgers, Deputy Prosecutor Phil Miller, Clerk Shelley Essl and Deputy Clerk Vicky Trevathan.

Motion by Corbus, second by Hofer, to 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 on RPA0072004004BA filed by Lawrence Saenger. Mr. Saenger was not present. The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value to \$340,389 for the tax year 2024. Mr. Saenger believes the assessed value of his property is too high. He would like his value to be set at \$315,000. 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 2024 values, we studied sales from 10/2022 to 12/2023 and compared them to our 2023 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 335 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 385 sales, 5 were multi-family residences. Three of the duplex sales were used as comparables and range in size from 2,400 to 3,216 square feet. The sales prices ranged from \$340,000 to \$350,000. 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 be reduced to \$340,389.

Motion by Hofer, second by Rodgers, to reduce the value to \$340,389 on RPA0072004004BA.

CORBUS -**AYE**

RODGERS -**AYE**

HOFER -**AYE**

Motion carried and so ordered.

The next items addressed were value changes on multiple properties.

RP002720010040A - The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value from \$628,194 to \$565,567 for the tax year 2024. Mrs. Bagley called requesting we reexamine her 2024 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 value on RP002720010040A from \$628,194 to \$565,567.

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

Motion carried and so ordered.

RPA02560050050A - The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value from \$382,104 to \$362,149 for the tax year 2024. Mrs. Biggs called requesting we reexamine her 2024 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 value on RPA02560050050A from \$382,104 to \$362,149.

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

Motion carried and so ordered.

RPA02930010100A - The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value from \$385,193 to \$349,972 for the tax year 2024. Mr. Ferch called requesting we reexamine his 2024 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 value on RPA02930010100A from \$385,193 to \$349,972.

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

Motion carried and so ordered.

RP003230010030A - The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value from \$902,117 to \$755,768 for the tax year 2024. Ms. Knox called requesting we reexamine her 2024 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 value on RP003230010030A from \$902,117 to \$755,768.

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

Motion carried and so ordered.

RPB0070021001AA - The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value from \$271,865 to \$218,491 for the tax year 2024. Mr. Knox called requesting we reexamine his 2024 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 value on RPB0070021001AA from \$271,865 to \$218,491.

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

Motion carried and so ordered.

RP05S10E140510A - The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value from \$866,233 to \$626,492 for the tax year 2024. Mr. Knox called requesting we reexamine his 2024 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 value on RP05S10E140510A from \$866,233 to \$626,492.

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

Motion carried and so ordered.

RP003230010020A - The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value from \$997,473 to \$892,853 for the tax year 2024. Mrs. Howard called requesting we reexamine her 2024 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 value on RP003230010020A from \$997,473 to \$892,853.

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

RODGERS..... -AYE
HOFER -AYE

Motion carried and so ordered.

RPB0099004011AA - The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value from \$395,084 to \$332,826 for the tax year 2024. Mr. Janousek called requesting we reexamine his 2024 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 value on RPB0099004011AA from \$395,084 to \$332,826.

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

Motion carried and so ordered.

RPA03060020010A - The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value from \$430,440 to \$401,247 for the tax year 2024. Mrs. Lewis called requesting we reexamine her 2024 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 value on RPA03060020010A from \$430,440 to \$401,247.

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

Motion carried and so ordered.

RPA0063001005AA - The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value from \$414,689 to \$394,460 for the tax year 2024. Mr. Nicolosi called requesting we reexamine his 2024 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 value on RPA0063001005AA from \$414,689 to \$394,460.

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

Motion carried and so ordered.

RPA02760020060A - The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value from \$400,852 to \$364,399 for the tax year 2024. Mrs. Sessions called requesting we reexamine her 2024 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 value on RPA02760020060A from \$400,852 to \$364,399.

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

Motion carried and so ordered.

RPA02660010090A - The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value from \$394,408 to \$375,731 for the tax year 2024. Mrs. Shults called requesting we reexamine her 2024 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 value on RPA02660010090A from \$394,408 to \$375,731.

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

Motion carried and so ordered.

Motion by Corbus, second by Rodgers 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.

Motion by Hofer, second by Corbus, to approve the expenses in the amount of \$164,206.75.

Current Expense	\$ 50,928.81
Indigent/Pension	\$ 11,580.08
District Court	\$ 4,414.60
Ambulance District	\$ 608.23
Pest Abatement District	\$ 123.37
Drug Court	\$ 430.00
Juvenile Tobacco Tax Grant	\$ 180.46
E-911	\$ 1,762.78
Fair	\$ 184.88
Solid Waste	\$ 81,328.83
Noxious Weed	\$ 102.98
ARPA Funds	\$ 12,503.33
DMV Trust Fund	\$ 58.40

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

HOFER -AYE

Motion carried and so ordered.

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

CORBUS -AYE

RODGERS -AYE

HOFER -AYE

Motion carried and so ordered.

The next case reviewed was an appeal filed on RPA00250060170A filed by Stanley Spagnolo. Mr. Spagnolo was not present. The Elmore County Assessor’s office requests the Board of Equalization uphold the assessed value of \$305,331 for the tax year 2024. Mr. Spagnolo believes the assessed value of his property is too high. He would like his value to be reduced to \$250,000. 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 2024 values, we studied sales from 10/2022 to 12/2023 and compared them to our 2023 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 335 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. Spagnolo’s home is in the Boesiger #2 subdivision. Of the 335 sales used in the market study, 15 were in Boesiger #1, Boesiger #2 and Boesiger Park subdivisions. The sales prices ranged from \$250,000 to \$430,000 with the median being \$330,000. We would like to thank Mr. Spagnolo for expressing his concerns in our Assessment process. We feel we have valued his property fairly and equitably and based on the facts provided, we request the value be upheld at \$305,331.

Motion by Hofer, second by Rodgers, to uphold the assessed value of \$305,331 on RPA0025006017A.

CORBUS -AYE

RODGERS -AYE

HOFER -AYE

Motion carried and so ordered.

The next case reviewed was an appeal filed on RPA02400030090 filed by Northwood Revocable Trust. Lyle Ferch appeared on behalf of Northwood Revocable Trust. The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value to \$358,991 for the tax year 2024. Mr. & Mrs. Ferch believe the assessed value of their property is too high. They would like their value to be set at \$285,212. Assessed values in the State of Idaho are based on market value. We complete a study each year to analyze all sales reported to us against our assessed values. For our 2024 values, we studied sales

from 10/2022 to 12/2023 and compared them to our 2023 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 335 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. The Ferch's property is a 1,909 square foot one-story single-family residence. We completed a separate appraisal using sold properties most similar to the subject. Sales prices on these 4 comparable properties ranged from \$315,000 to \$371,000. After adjusting these homes to match the subject, we determined our value could be reduced. We would like to thank Mr. & Mrs. Ferch for expressing their concerns in our assessment process. We feel we have valued their property fairly and equitably and based on the facts provided, we request the value be reduced to \$358,991.

Motion by Hofer, second by Corbus, to reduce the value on RPA02400030090 to \$358,911.

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

Motion carried and so ordered.

Motion by Corbus second by Rodgers, 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.

Motion by Corbus, second by Rodgers, to adjourn.

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

Motion carried and so ordered.

/S/ FRANKLIN L. CORBUS, Chairperson

ATTEST: /S/ SHELLEY ESSL, Clerk