

COMMISSIONERS MINUTES

JUNE 27, 2025

The Elmore County Commissioners met in a 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 Crystal Rodgers, Commissioners Al Hofer and Bud Corbus, County Prosecutor Shondi Lott, Deputy Clerk Francene Payne, and Deputy Clerk Danielle Foster.

Motion by Rodgers, second by Corbus, 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 appeared before the Board of Equalization to discuss 2025 Property Assessment appeals.

The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value on parcel RPA009000B018A from \$647,329 to \$490,287 for the tax year 2025. The property assessment appeal was filed by Jim and Kathy Sexauer. Mr. Sexauer called requesting we reexamine his 2025 property assessment. We determined the initial value was too high but were not able to make the value change before the closure of business on the 4th Monday in June.

The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value on parcel RPA009000B001A from \$1,352,311 to \$1,235,919 for the tax year 2025. The property assessment appeals were filed by Amped QOF, LLC-Stefon Orloff. Mr. Orloff called requesting we reexamine his 2025 property assessment. We determined the initial value was too high but were not able to make the value change before the closure of business on the 4th Monday in June.

The next items addressed were value changes on multiple properties.

RPA02990010070A - The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value from \$464,107 to \$430,855 for the tax year 2025. Michael Sullivan called requesting we reexamine his 2025 assessment. We determined the initial value was too high but were not able to make the value change before the closure of business on the 4th Monday in June.

RPA00520010090A - The Elmore County Assessor’s office requests the Board of Equalization reduce the assessed value from \$339,190 to \$297,164 for the tax year 2025. David Terry called requesting we reexamine his 2025 assessment. We determined the initial value was too high but were not able to make the value change before the closure of business on the 4th Monday in June.

PPPR0000416101A, PPPR0000416107A, PPPR0000416108A, PPPR0000416152A filed by Zito Media - The Elmore County Assessor's office requests the Board of Equalization reduce the assessed value on the parcels listed below for the tax year 2025. A Zito Media representative called requesting we reexamine their 2025 property assessment. We determined the initial value was too high but were not able to make the value change before the closure of business on the 4th Monday in June.

PARCEL #	ASSESSED VALUE	RECOMMENDED VALUE
PPPR0000416101A	\$953,731	\$794,004
PPPR0000416107A	\$129,927	\$102,789
PPPR0000416108A	\$135,576	\$122,453
PPPR0000416152A	\$150,805	\$136,412

PPPR0000033702A filed by US Bank National Association - The Elmore County Assessor's office requests the Board of Equalization reduce the assessed value from \$187,026 to \$111,552 for the tax year 2025. A representative from US Bank called requesting we reexamine their 2025 assessment. We determined the initial value was too high but were not able to make the value change before the closure of business on the 4th Monday in June.

Motion by Rodgers, second by Corbus, to approve the Elmore County Assessor's Office requests to reduce the value on the parcels as presented.

CORBUS -**AYE**

RODGERS -**AYE**

HOFFER -**AYE**

Motion carried and so ordered.

RPA3S06E245035A filed by Marty and Nikka Ford - The Elmore County Assessor's Office requests that the Board of Equalization uphold the assessed value of \$198,046 for the 2025 tax year. Mr. and Mrs. Ford have appealed against the assessment, asserting that the value is excessive and requesting it be reduced to \$184,000. In the State of Idaho, assessed values are required to reflect market value, as mandated by Idaho Code §63-314 and further clarified in Administrative Rule 314. To ensure compliance, our office conducts an annual study comparing verified sales data to assessed values. For the 2025 assessment, we analyzed sales occurring between October 2023 and December 2024, using these to evaluate the accuracy of our 2024 assessed values. Once market trends are identified, adjustments are applied county-wide to bring values in line with market conditions. The subject property is a 1,092 sq. ft. Declared Real Property Manufactured Home. A total of 19 sales of Declared Real Manufactured Homes were reported, with construction years ranging from 1983 to 2018. Sale prices for these properties ranged from \$229,900 to \$490,000. A review of "stick-built" homes of similar age and square footage shows sale prices ranging from \$190,000 to \$310,000. Based on this analysis, we believe the assessment is fair, equitable, and

consistent with market conditions. Therefore, we request that the Board uphold the current assessed value of \$198,046.

RPA02210010060A - The Elmore County Assessor's office requests the Board of Equalization to uphold the assessed value of \$675,280 for the tax year 2025. James Ackerman attended via conference phone.

Mr. Ackerman believes the assessed value of his property is too high. He would like his value to be set at \$464,509. 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 2025 values, we studied sales from 10/2023 to 12/2024 and compared them to our 2024 values. Once we determine the market, all properties are indexed to meet that market value as dictated by Idaho Code §63-314 and further defined in administrative rule 314. Mr. Ackerman's property is a 3,836 square foot two-story 4-plex. There were 8 multi-family sales, 2 of which were 4-plexes. These ranged in size from 3,458 to 3,836 square feet. The purchase prices ranged from \$712,500 to \$715,000. We feel we have treated Mr. Ackerman fairly and equitably and based on the facts provided, we request the value remain at \$675,280.

RPA02210010030A filed by Driscoll Investments LLC-Braden Driscoll. Braden Driscoll attended via conference phone. The Elmore County Assessor's office requests the Board of Equalization to uphold the assessed value of \$675,785 for the tax year 2025. Mr. Driscoll believes the assessed value of his property is too high. He would like his value to be set at \$487,800. 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 2025 values, we studied sales from 10/2023 to 12/2024 and compared them to our 2024 values. Once we determine the market, all properties are indexed to meet that market value as dictated by Idaho Code §63-314 and further defined in administrative rule 314. Mr. Driscoll's property is a 3,836 square foot two-story 4-plex. There were 8 multi-family sales, 2 of which were 4-plexes. These ranged in size from 3,458 to 3,836 square feet. The purchase prices ranged from \$712,500 to \$715,000. We feel we have treated Mr. Driscoll fairly and equitably and based on the facts provided, we request the value remain at \$675,785.

RP002280010030A - The Elmore County Assessor's office requests the Board of Equalization reduce the assessed value of \$269,230 to \$265,530 for the tax year 2025. Heidi and Casey York were in attendance. Mr. and Mrs. York have expressed concern with their shed being assessed due to it not having a foundation. They request the shed valued at \$9,000 be removed and ask that their value be at \$260,230. State law dictates the processes the Assessor's office follows. Idaho Code §63-203 says "All property...not expressly exempted, is subject to appraisal, assessment, and property taxation." I.C. §63-201(11) defines improvements as "all buildings, structures, manufactured homes, modular building erected upon or affixed to land. While the shed can be moved, it is subject to assessment while it remains on the parcel. In our review of this appeal, we discovered an adjustment to our calculation of the shed value. For 2025, it should have been assessed at \$5,300. Therefore, we request the value be reduced to \$265,530.

CORBUS -AYE
RODGERS -AYE
HOFER -AYE

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

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