

Valley County Board of Commissioners

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VALLEY COUNTY BOARD OF EQUALIZATION MINUTES OF THE HEARING ON WEDNESDAY, June 28, 2023 9:00 A.M.

BOARD OF EQUALIZATION June 28, 2023, 9:00 A.M.

The Board of Valley County Commissioners met this date sitting as the Board of Equalization in the Commissioner's Room at the Valley County Courthouse. Staff members present were Assessor, Sue Leeper, Appraiser, Noreen Allen, Appraiser, Justine Woody, Appraiser, Kristi Hamilton, Appraiser, Jerry Montalbano, Appraiser, Jennifer Boyd, Appraiser, Craig Mann, Chairman Elting Hasbrouck, Commissioner Sherry Maupin, Commissioner Neal Thompson.

Chairman Hasbrouck swore in the Appraisers for the Board of Equalization hearing at 9:01 a.m. and swore in all the individuals that would be appealing their assessed values to the Board of Equalization. The record will reflect that all individuals that will be testifying to the Board of Equalization were sworn in.

Chairman Hasbrouck described the appeal process to those in attendance.

The first hearing was for Mr. Ronald McClean and Mrs. Brenda McClean for parcel RP00215000109A under Appeal JM2315. Mr. Ronald McClean the appellant presented to the Board of Equalization. Assessor, Sue Leeper provided testimony to the Board of Equalization regarding the value that was determined for parcel RP00215000109A. Mr. McClean provided rebuttal testimony to the Board of Equalization. Chairman Hasbrouck made a motion to deny the appeal for JM2315 for RP00215000109A. Commissioner Thompson seconded the motion. Chairman Hasbrouck and Commissioner Thompson voted in favor of the motion. Commissioner Maupin voted "no" as she felt that additional clarification should be made regarding how the 25% reduction was applied. The motion passed with a 2-1 vote to deny appeal JM2315 for RP00215000109A.

The next appeal hearing was for JM2312 for parcel RP002150000410 for Mr. David Swenson & Mrs. Marilee Swenson. Mr. David Swenson the appellant presented to the Board of Equalization regarding the assessed value. Chairman Hasbrouck made a motion to deny appeal JM2312 for parcel RP002150000410 and accept the appraisers value.

Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to deny appeal JM2312 for Parcel RP002150000410 and accept the value presented by the appraiser.

The next appeal hearing was for JM2314 for parcel RP00215000031A for Mr. Robert Gerhart & Judy Gerhart. Mr. Robert Gerhart the appellant presented to the Board of Equalization regarding the assessed value. Assessor, Sue Leeper provided testimony to the Board of Equalization. Commissioner Maupin made a motion to deny the appeal JM2314 for parcel RP00215000031A. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal for JM2314 for parcel RP00215000031A and accept the appraiser's value.

The next appeal hearing was for JM2316 for parcel RP002150000720 for Mr. Barry Fries. Mr. Fries the appellant presented to the Board of Equalization regarding the assessed value. Assessor, Sue Leeper provided testimony to the Board of Equalization. Chairman Hasbrouck made a motion to deny the appeal for JM2316 for parcel RP002150000720 and accept the value as provided by the appraiser. Commissioner Maupin seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal for JM2316 for parcel RP002150000720 and accept the appraiser's value.

The next appeal hearing was for JM2313 for parcel RP002150000290 for Mr. Michael Falconer. Assessor, Sue Leeper provided testimony to the Board of Equalization. Commissioner Maupin made a motion to deny JM2313 for parcel RP002150000290 and accept the appraiser's value. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to deny JM2313 for parcel RP002150000290 and accept the appraiser's value.

The next appeal hearing was for JM2317 for parcel RP00215000105E for Mr. Richard N. White. Assessor, Sue Leeper provided testimony to the Board of Equalization. Commissioner Maupin made a motion to deny appeal JM2317 for parcel RP00215000105E and accept the appraiser's value. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to deny appeal JM2317 for parcel RP00215000105E.

The next appeal hearing was for BB2318 for parcel RP006610110020 for Mr. Fred Oliver. Mr. Scott Leap who was representing Mr. Fred Oliver provided testimony to the Board of Equalization. Assessor, Sue Leeper provided testimony to the Board of Equalization. Chairman Hasbrouck made a motion to deny the appeal for BB2318 for parcel RP006610110020 and accept the appraiser's value. Commissioner Maupin seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal for BB2318 for parcel RP006610110020.

The next appeal hearing was for NA2310 for parcel RPM0000003520 for Mr. Mark Martin. Appraiser, Noreen Allen provided testimony to the Board of Equalization. Commissioner

Maupin made a motion to deny the appeal for NA2310 for parcel RPM0000003520 and accept the appraiser's value. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal for NA2310 for parcel RPM0000003520 and accept the appraiser's value.

The next appeal was for BB2307 for parcel RP000480010030 for Tracy & Janet Barus. Appraiser, Noreen Allen provided testimony to the Board of Equalization. Commissioner Maupin made a motion to deny appeal BB2307 for parcel RP000480010030 and accept the appraiser's value. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to deny appeal BB2307 for parcel RP000480010030 and accept the appraiser's value.

The next appeal was for BB2327 for parcel RP000450010410 for Amanda & Jeff Schaus. Appraiser, Noreen Allen provided testimony to the Board of Equalization. Chairman Hasbrouck made a motion to deny the appeal for BB2327 for parcel RP000450010410 and accept the appraiser's value. Commissioner Maupin seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal for BB2327 for parcel RP000450010410 and accept the appraiser's value.

The next appeal was for SL2324 for parcel RPM04110000030 for Grande Properties. Assessor, Sue Leeper provided testimony to the Board of Equalization. Commissioner Maupin made a motion to deny the appeal for SL2324 for parcel RPM04110000030 and accept the appraiser's value. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal for SL2324 for parcel RPM04110000030.

The next appeal was for a property tax exemption for SL2320 for parcel RP19N03E347217 for Boise Girl Scouts Inc. Chief Deputy Prosecuting Attorney, Brian Oakey was in appearance to provide legal assistance to Assessor, Sue Leeper. Assessor, Sue Leeper provided testimony to the Board of Equalization. Chairman Hasbrouck made a motion to approve the appeal for property tax exemption for SL2320 for parcel RP19N03E347217 for Boise Girl Scouts Inc. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to approve the appeal for property tax exemption for SL2320 for parcel RP19N03E347217 for Boise Girl Scouts Inc.

The next appeal was for a property tax exemption for SL2321 for parcel RPM00000164245 for Hi-way Chapel. Assessor, Sue Leeper provided testimony to the Board of Equalization. Chairman Hasbrouck made a motion to deny the property tax exemption for SL2321 for parcel RPM00000164245 for Hi-way Chapel. Commissioner Maupin seconded the motion. During further discussion Commissioner Thompson asked what would need to be provided to show that the Hi-Way Chapel met the criteria for property tax exemption. Chief Deputy Prosecuting Attorney, Brian Oakey explained the information that was needed to be provided. No further discussion, all in favor. Motion passed to deny the property tax exemption for SL2321 for parcel RPM00000164245 for Hi-way Chapel.

The Board of Equalization recessed at 12:02 p.m.

The Board of Equalization returned at 1:33 p.m.

The next appeal was for appeal KH2305 for parcel RP004620000240 for Mr. Tyler Lamm. Appraiser, Kristi Hamilton provided testimony to the Board of Equalization. Commissioner Maupin made a motion to deny the appeal for KH2305 for parcel RP004620000240 and accept the appraiser's value. Chairman Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal for KH2305 for parcel RP004620000240 and accept the appraiser's value.

The next appeal was for appeal BB2325 for parcel RP000450020370 for Mr. Mike Munson. Chairman Hasbrouck swore in Mr. Mike Munson. Mr. Mike Munson provided testimony to the Board of Equalization. Appraiser, Noreen Allen provided testimony to the Board of Equalization. Chairman Hasbrouck made a motion to approve the new value as recommended by the appraiser for parcel RP000450020370. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to approve the new value as recommended by the appraiser for parcel RP000450020370.

The next appeal was for JW2326 for parcel RPM04010100130 for Batman Properties Camas LLC. Appraiser, Justine Woody provided testimony to the Board of Equalization. Chairman Hasbrouck made a motion to deny the appeal for JW2326 for parcel RPM04010100130 and accept the appraiser's value. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal for JW2326 for parcel RPM04010100130 and accept the appraiser's value.

The next appeal was for JB2309 for parcel RP00517003021A for Melissa Meldrum. Appraiser, Jennifer Boyd provided testimony to the Board of Equalization. Commissioner Maupin made a motion to deny the appeal for JB2309 for parcel RP00517003021A and accept the appraiser's value. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal for JB2309 for parcel RP00517003021A and accept the appraiser's value.

The next appeal was for JB2322 for parcel RP004920120420 for MBF Property Trust. Appraiser, Jennifer Boyd provided testimony to the Board of Equalization. Chairman Hasbrouck made a motion to deny the appeal for JB2322 for parcel RP004920120420 and accept the appraiser's value. Commissioner Maupin seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal for JB2322 for parcel RP004920120420 and accept the appraiser's value.

The next appeal was for JB2323 for parcel RPM329001017C for Albertson's LLC. Appraiser, Jennifer Boyd provided testimony to the Board of Equalization. Commissioner Thompson made a motion to deny the appeal for JB2323 for parcel RPM329001017C and accept the appraiser's value. Commissioner Maupin seconded the motion. No further

discussion, all in favor. Motion passed to deny the appeal for JB2323 for parcel RPM329001017C and accept the appraiser's value.

The next appeal was for CM2328 for parcel RP003070000450 for Sean & Nicole Newell. Appraiser, Craig Mann provided testimony to the Board of Equalization. Chairman Hasbrouck made a motion to deny the appeal for CM2328 for parcel RP003070000450 and accept the appraiser's value. Commissioner Maupin seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal for CM2328 for parcel RP003070000450 and accept the appraiser's value.

The commissioners recessed the Board of Equalization for June 29, 2023, at 2:30 p.m. and will reconvene on July 5, 2023, at 9:00 a.m.

Attest:



Douglas Miller, Clerk



Chairman, Elting Hasbrouck