

Valley County Board of County Commissioners

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VALLEY COUNTY BOARD OF EQUALIZATION MINUTES OF THE HEARING ON WEDNESDAY, June 25, 2025 8:00 a.m.

BOARD OF EQUALIZATION June 25, 2025, at 8:00 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, Chief Deputy Prosecuting Attorney, Brian Oakey, Deputy Prosecuting Attorney, Arnold Hammari, Appraiser, Noreen Allen, Appraiser, Jennifer Boyd, Appraiser, Craig Mann, Appraiser, Krisit Hamilton, Appraiser, Christopher Teshera, Chairman Sherry Maupin, Commissioner Katlin Caldwell, Clerk, Douglas Miller.

Chairman Maupin described the appeal process to those in attendance.

Chairman Maupin swore in the Appraisers for the Board of Equalization hearing at 8:05 a.m. The record will reflect that all individuals that will be testifying to the Board of Equalization were sworn in. Chairman Maupin also swore in Mr. Jason Mau who is representing Quaker Hill.

Mr. Jason Mau began his argument for the property tax exemption for Quaker Hill Conference. For parcels# RP0019000D0010, RP0019000D0020, RP0019000D0030, RP0019000D0040, RP0019000D0050, RP0019000D0060, RP0019000D0200, RP0019000D0220, RP0019000D0230, RP0019000D0390, RP0019000G0010, RP0019000G0020, RP0019000G004A, RP0019000G0050, RP0019000G0060, RP0019000J043A, RP0019000J057A, RP0025500J000A, RP18N03E05639, RP18N03E069820, RPM00000068400, RPM00000070001, RPM00000070002, RPM00000070600, RPM03730000040, RP18N03E056425.

Assessor, Sue Leeper presented on appeal for property tax exemption appeal for Quaker Hill Conference and presented the opinion of the Valley County Assessor's Office and recommended the Board of Equalization deny the appeal that was presented on behalf of Quaker Hill Conference.

Chairman Maupin provided her opinion regarding the deliberation process of the appeal for Quaker Hill Conference. Chairman Maupin made a motion to deny the property tax exemption appeal for

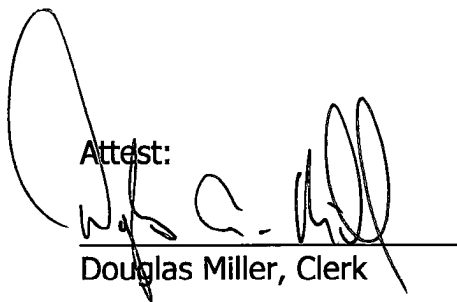
Quaker Hill has presented. Commissioner Caldwell seconded the motion. No further discussion, all in favor. Motion passed to deny the property tax exemption appeal for Quaker Hill.

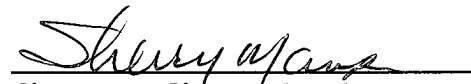
Assessor, Sue Leeper presented parcel#RP17N03E145890 and provided an explanation of the request to cancel the market value because of a casualty loss case. Chairman Maupin made a motion to cancel the market value as presented for the casualty loss case for parcel#RP17N03E145890. Commissioner Caldwell seconded the motion. No further discussion, all in favor. Motion passed to cancel the market value as presented for the casualty loss case for parcel#RP17N03E145890.

Appraiser, Craig Mann and Appraiser, Noreen Allen presented on Appeal CM2506 for parcel RP000480010030 for owner Tracy Barrus. Appraiser, Noreen Allen explained the appeal to the Board of Equalization regarding the assessment of the boat slips that are available to the property owners. Appraiser, Craig Mann also provided information to the Board of Equalization for consideration. Assessor, Sue Leeper also provided information for consideration. Chairman Maupin provided her opinion during the deliberation of the appeal. Chairman Maupin made a motion to deny the appeal for CM2506. Commissioner Caldwell seconded the motion. No further discussion, all in favor. The motion passed to deny the appeal for CM2506 for parcel# RP000480010030.

Assessor, Sue Leeper presented on Appeal CM2507 for parcel# RP003100010010 and advised that the appeal was like appeal CM2506. Chairman Maupin made a motion to deny appeal CM2507 for parcel# RP003100010010. Commissioner Caldwell seconded the motion. No further discussion, all in favor. Motion passed to deny appeal CM2507 for parcel# RP003100010010.

The Board of Equalization will recess at 8:38 a.m. until June 26, 2025, at 8:00 a.m.

Attest:

Douglas Miller, Clerk


Chairman, Sherry Maupin