

BOARD OF EQUALIZATION JUNE 30, 2015 AT 9:00 A.M.

Valley County Board of Equalization, June 30, 2015, commenced at 9:34 a.m., with Chairman Gordon Cruickshank, Commissioner Hasbrouck and Commissioner Bill Willey present. Also, present were Assessor June Fullmer, Clerk Douglas Miller, Senior Appraiser Sue Leeper, Appraiser Kathleen Conner, Appraiser Mickee Ellis, Appraiser Kathleen Conner, Appraiser Anthony Franseconi, Appraiser, Cliff McClain and Appraiser Marceen Price.

Kathleen Conner led the Pledge of Alliance.

Chairman Cruickshank swore in the Appraisers for the Board of Equalization hearing.

Assessor June Fullmer presented on Blackhawk properties that the Assessor's office is recommending a reduction of value by 20%. The Parcels being discussed are RP00407 with the Protest# KC1536, RP00438, RP00439, RP00472, RP00479 with the Protest# 1503, RP00551, RP00576 with the Protest#KC1502, RP00588. The total amended value for 2015 would be reduced from \$42,582,421 to \$34,065,937. Commissioner Willey made a motion to accept the Assessor's proposal of a 20% reduction of value for the RP listed above. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to accept the Assessor's proposal of 20% for the RP listed above.

Owner: McCall Associates

Protest: KC15-64

Parcel: RP006680090000

Decision: Commissioner Hasbrouck moved to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: McCall Associates

Protest: KC15-65

Parcel: RP006680100330

Decision: Commissioner Hasbrouck moved to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: McCall Associates

Protest: KC15-66

Parcel: RP006680100340

Decision: Commissioner Hasbrouck moved to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: McCall Associates

Protest: KC15-67

Parcel: RP006680100350

Decision: Commissioner Hasbrouck moved to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: McCall Associates

Protest: KC15-68

Parcel: RP006680110000

Decision: Commissioner Hasbrouck moved to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: McCall Associates

Protest: KC15-69

Parcel: RP006680130360

Decision: Commissioner Hasbrouck made a motion to deny appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: McCall Associates

Protest: KC15-70

Parcel: RP006680130370

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: McCall Associates

Protest: KC15-71

Parcel: RP006680130380

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal.

Owner: McCall Associates

Protest: KC15-72

Parcel: RP006680140000

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Assessor, June Fullmer presented a Valley County Casualty Loss 63-602X for Parcel# RP0060000001A0. Commissioner Willey made a motion to accept the Valley County Casualty Loss for Parcel# RP0060000001A0. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed.

Assessor, June Fullmer presented a Valley County Casualty Loss 63-602X for Parcel# RP0060000001B0. Commissioner Willey made a motion to accept the Valley County Casualty Loss 63-602X for Parcel# RP0060000001B0. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed.

Owner: PRR Hearthstone

Protest: ME15-43

Parcel: RPM047400000030

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: PRR Hearthstone

Protest: ME15-44

Parcel# RPM047400000040

Decision: Commissioner H made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: PRR Hearthstone

Protest: ME15-45

Parcel: RPM04740000050

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: PRR Hearthstone

Protest: ME15-46

Parcel: RPM04740000060

Decision: Commissioner Hasbrouck made a motion deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: PRR Hearthstone

Protest: ME15-47

Parcel: RPM04740000070

Decision: Commissioner h made a motion to deny the appeal. Commissioner w seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: PRR Hearthstone

Protest: ME15-48

Parcel: RPM04740000080

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: PRR Hearthstone

Protest: ME15-49

Parcel: RPM0474000090

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: PRR Hearthstone

Protest: ME15-50

Parcel: RPM04740000100

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: PRR Hearthstone

Protest: ME15-51

Parcel: RPM04740000110

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: PRR Hearthstone

Protest: ME15-52

Parcel: RPM04740000120

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: PRR Hearthstone

Protest: ME15-53 Parcel: RPM04740000130

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: PRR Hearthstone

Protest: ME15-54 Parcel: RPM04740000140

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: PRR Hearthstone

Protest: ME15-55 Parcel: RPM04740000150

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: PRR Hearthstone

Protest: ME15-56 Parcel: RPM04740000160

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: PRR Hearthstone

Protest: ME15-57 Parcel: RPM04740000170

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: PRR Hearthstone

Protest: ME15-58 Parcel: RPM04740000180

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: PRR Hearthstone

Protest: ME15-59 Parcel: RPM04740000190

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, Commissioner Willey and Commissioner Hasbrouck voted "aye". Motion passed to deny the appeal.

Owner: PRR Hearthstone

Protest: ME15-60 Parcel: RPM04740000200

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, Commissioner Hasbrouck and Commissioner Willey voted "aye". Motion passed to deny the appeal.

Owner: Lakeside Investments LLC

Protest: ME15-32

Parcel: RP00309000040

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: Brill/Boomer 1997 Living Trust

Protest: ME15-38

Parcel: RP00635000010

Decision: Commissioner Willey made a motion to deny the appeal. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: Barbara McGuinn

Protest: ME15-04

Parcel: RPC0132001005A

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: Mill Park Condo Owner's Association

Protest: ME15-30

Parcel: RPM00000091380

Decision: Commissioner Willey made a motion to deny the appeal. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: Gary and Mary Smith

Protest: ME15-21

Parcel: RPM03980010160

Decision: Commissioner Willey made a motion to deny the appeal. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: Vincent Eric Toscan

Protest: MP15-26

Parcel: RP0025980000180

Decision: Commissioner Hasbrouck made a motion deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: Benjamin S. & Crystal A. Ormsby

Protest: SL15-42

Parcel: RPM00000072432

Decision: Commissioner Willey made a motion to amend the total market value to \$498,449. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to amend the total market value to \$498,449

Owner: Donald J. & Pamela K. Sanda

Protest: SL15-33

Parcel: RP0001000030B

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: Max L. Williamson

Protest: SL15-15 Parcel: RP004640000080

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Commissioners took a recess from Board of Equalization for lunch at 12:06 p.m.

Commissioners returned from lunch to Board of Equalization at 1:04 p.m.

The Commissioners began personal appearances at 1:04 p.m. and Chairman Cruickshank swore in Mr. Lowell Hursh and Mrs. Patricia Hursh for the Board of Equalization Hearing.

Owner: Lowell and Patricia Hursh

Protest: ME15-25 Parcel: RPM00810000005B

Decision: Chairman Cruickshank made a motion to amend the value to \$40,000. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to amend the value to \$40,000.

Owner: Benjamin Helton

Protest: SL15-24 Parcel: RPM2390000860

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: Mark Knudson

Protest: KC15-63 Parcel: RP004390000060

Decision: Commissioner Hasbrouck made a motion to reduce the total value to \$514,532. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to reduce the total value to \$514,532.

Owner: Ventress Family Living Trust

Protest: AF15-37

Parcel: RPM00000095247

Decision: Commissioner Willey made a motion to amend the total value to \$762,271. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to amend the total value to \$762,271.

Owner: Brandon Hanks

Protest: AF15-07

Parcel: RP005340000180

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: Ronald J. & Jenifer A. Ruff

Protest: KC15-31

Parcel: RPM05090000370

Decision: Commissioner Willey made a motion to deny the appeal. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: Debbie Mueller

Protest: MP15-09

Parcel: RPM03850000020

Decision: The Commissioners were informed that the appellant notified Appraiser, Kimberly Gossi that they are withdrawing their appeal. Commissioner Willey made a motion to accept the withdrawal of the appeal by the appellant. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to accept the withdrawal of the appeal by the appellant.

Owner: Richard Jakious

Chairman Cruickshank swore in Mr. Richard Jakious for the Board of Equalization hearing at 2:30 p.m. Mr. Jakious began his presentation at 2:32 p.m. Appraiser, Maurceen Price began her presentation at 2:41 p.m.

Protest: MP15-11 Parcel: RP001670000120

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: Highland Wood LLC

Chairman Cruickshank contacted Mr. James Chambers who was representing Highlands Woods LLC. Chairman Cruickshank swore in Mr. James Chambers for the Board of Equalization hearing at 3:35 p.m. Mr. James Chambers began his presentation at 3:36 p.m. Appraiser, Maurceen Price began her presentation at 3:42 p.m.

Protest: ME15-12 Parcel: RP16N03E172550

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: Royal Fork Restaurant Corp

Mr. James Chambers was also representing Royal Fork Restaurant Corp.

Protest: ME15-13 Parcel: RP16N03E174804

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willy seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: Christopher D. Dally

Chairman Cruickshank swore in Appraiser, Kimberly Gossi and Mr. Christopher D. Dally for the Board of Equalization hearing. Mr. Dally began his presentation at 4:06 p.m. Appraiser, Kimberly Gossi began her presentation at 4:09 p.m. Mr. Dally was requesting a homeowners exemption.

Protest: DG15-20

Parcel: RP000900010140

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Owner: Greg L. Charlton

Chairman Cruickshank swore in Mr. Greg Charlton for the Board of Equalization hearing. Mr. Charlton began his presentation at 4:15 p.m. Appraiser, Micki Ellis began her presentation at 4:25 p.m. Commercial Appraiser, Anthony Francesconi presented to the Commissioners at 4:40 pm.

Protest: ME15-22

Parcel: RPM04740000210

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

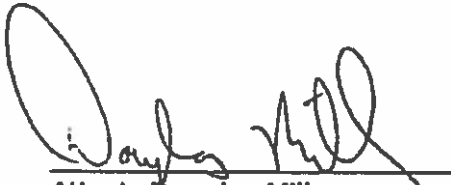
Owner: Greg L. Charlton


Protest: ME15-23

Parcel: RPM04740000220

Decision: Commissioner Hasbrouck made a motion to deny the appeal. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal.

Chairman Cruickshank recessed the Valley County Board of Equalization at 4:50 p.m. until July 1, 2015.


Attest: Douglas Miller


Acting Chairman Bill Willey

BOARD OF EQUALIZATION JULY 1, 2015 AT 9:00 A.M.

Valley County Board of Equalization, July 1, 2015. Chairman Cruickshank reconvened the Board of Equalization hearings that were recessed on June 30, 2015. The Board of Equalization hearings began at 9:07 a.m. with Chairman Cruickshank, Commissioner Hasbrouck and Commissioner Willey present. Also, present were Assessor June Fullmer, Clerk Douglas Miller, Appraiser Mickee Ellis and Appraiser Cliff McClain.

Chairman Cruickshank swore in the Appraiser, Mickee Ellis, Appraiser Sue Leeper, Appraiser Anthony Franseconi, Assessor, June Fullmer and Appraiser, Cliff McClain.

Owner: Jim Donerkiel

Appraiser, Anthony Franseconi explained that he has met with Mr. Donerkiel and there were some modifications to the assessed value. Anthony reported that Mr. Donerkiel had decided not to attend the BOE matter if the modifications were made.

Protest: AF15-41

Parcel: RPM05450040260

Decision: Commissioner Hasbrouck made a motion to amend the market value and accept that Appraiser's market value to \$755,681. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to amend the market value and accept the Appraiser's market value of \$755,681.

Chairman Cruickshank swore in Mr. Wayne Dingman at 9:11 a.m.

Owner: Wayne Dingman provided oral argument and comparable properties at 9:12 a.m. Appraiser, Marceen Price presented reasons for the 2015 assessed values, including exhibits at 9:17 a.m.

Protest: MP15-01

Parcel: RPM02750020030

Decision: Commissioner Hasbrouck made a motion to deny the appeal MP1501. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal MP1501 and accept the Appraiser's value.

Chairman Cruickshank advised that the Board of Equalization would reconvene after a morning recess.

Chairman Cruickshank swore in Ms. Christi Hall at 10:20 a.m.

Owner: Ms. Christi Hall provided oral argument and believed that the square footage that the Appraisers had was incorrect. Appraiser, Mickee Ellis indicated that the square footage that was obtained was from the plat map. Chairman Cruickshank asked if the Appraisers could be allowed into the building to measure the square footage? Ms. Hall advised that today would not be possible but it could be planned in the future.

Protest: ME15-34

Parcel: RPM03550000210

Decision: Commissioner Hasbrouck made a motion to table Protest: ME15-34 for a decision to be made on July 13, 2015. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to table the protest: ME15-34 for a decision to be made on July 13, 2015.

Chairman Cruickshank advised that the Board of Equalization would recess and return at 1:00 p.m.

Chairman Cruickshank reconvened the Board of Equalization hearing at 1:02 p.m.

Chairman Cruickshank swore in Jon and Mardee Wymann

Owner: Jon & Mardee Wymann provided an oral argument regarding Protest #KC15-61 at 1:05 p.m. Jon indicated the exterior of the building is falling apart and that there is no other source of heat other than baseboard heaters and the windows need replaced. Appraiser Kathleen Conner presented the reasons of the 2015 assessed values and included that the land values have stayed the same since 2012. Appraiser Kathleen Conner suggested the value stay as assessed.

Protest: KC15-61

Parcel: RP00176002049A

Decision: Commissioner Hasbrouck made a motion to deny the appeal KC1561. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal KC1561 and accept the Appraiser's value.

Commissioner Cruickshank swore in Michael D. Stafford, Maria A. Stafford and Richard Carr at 1:36p.m.

Owner: Michael D. & Maria A. Stafford provided additional information regarding appeal AF15-06 including comparable properties. Richard Carr, broker and owner of Idaho Realty in Donnelly Idaho provided information regarding Roseberry Plaza in Donnelly Idaho as a comparable property. Commercial Appraiser Anthony Francesconi provided detailed information that shows that these properties are not comparable. Appraiser Sue Leeper indicated she fielded this property to add area that was not included in prior years and also changed the land to commercial and not residential due to an error. Anthony stated he used the Marshall Swift to determine this assessed value due to no sales to compare with and provided an expense table. Cliff Mclean also expressed his feeling about how hard it is to find a comparable sale to this building in a rural community.

Protest: AF15-06

Parcel: RP16N03E104806

Decision: Commissioner Willey made a motion to amend the market value to \$639,650.00. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to amend the market value to \$639,650.

Chairman Cruickshank swore in Jess Rutledge.

Owner: CVR Limited Liability Company, Jess Rutledge provided an oral argument and what he believes to be comparable properties regarding protest SL15-28. Appraiser Sue Leeper provided that she did find one error that was corrected and an amended assessment was sent out. She explained that the appellant is being assessed as lake influenced and not lakefront land value and the comparable homes are being assessed as excellent.

Protest: SL15-28

Parcel: RP00191000215A

Decision: Commissioner Hasbrouck made a motion to deny the appeal for SL15-28. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal for SL15-28.

Commissioner Cruickshank advised that the board would recess and resume at 3:00p.m.

Chairman Cruickshank swore in Linda Peterman at 3:00 p.m.

Owner: Randall and Linda Peterman. Linda Peterman provided an oral argument regarding protest KC15-18. Appraisal Kathleen Conner presented the information of why the values increased. Mrs. Peterman clarified that she requested that the increase be spread out over a few years and not 10 years as presented. Linda Peterman stated that a lot of her lot is not on buildable ground.

Protest: KC15-18

Parcel: RP004070000070

Decision: Commissioner Willey made a motion to deny the appeal for KC1518. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal for KC1518.

Commissioner Cruickshank advised that the board would recess and resume at 3:29 p.m.

Commissioner Cruickshank brought the board back into meeting at 3:29p.m.

Commissioner Cruickshank swore in Jill Boyle at 3:29p.m.

Jill Boyle is present speaking on behalf of the group protesting in Greystone on Payette. She presented an oral argument and provided the board and attendees with further information. The group believes Phase II should be assessed around \$20,000.00 higher than Phase I due to a higher square footage. Jill stated that the sales in Greystone Village are not good comparable properties.

Linda Peterman provided an oral argument on protest ME15-19.

William W. Deal provided an oral argument on protest ME15-05.

Appraiser Mickee Ellis presented that she has met with the Greystone on Payette property manager and that she also was able to do a walk through on three different units to examine the views.

Commercial Appraiser Cliff McLean provided an additional packet of information regarding the Greystone on Payette property appeals and presented on the information used to assess the properties including a time analysis and a recent sales and historic sales analysis. Appraiser McLean presented that there is a 18% difference in the value.

Commissioner Cruickshank inquired about what properties had the lakeview grade and also asked for clarification on what protests were Phase I and Phase II.

Assessor June Fullmer replied that Blankentree LLC, ME1519 is the only unit in Phase I.

Owner: William W. and Tirana C. Deal

Protest: ME15-05

Parcel: RPM05260000230

Decision: Commissioner Willey made a motion to adjust the market value of protest ME15-05 to \$435,000. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to amend the market value of ME1505 to \$435,000.

Owner: Thomas Nicholson

Protest: MS15-10

Parcel: RPM05260000240

Decision: Commissioner Willey made a motion to adjust the market value of protest ME15-10 to \$435,000. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to amend the market value of ME15-10 to \$435,000.

Owner: Richard and Janie Greener

Protest: ME15-39

Parcel: RPM05050000020

Decision: Commissioner Willey made a motion to adjust the market value of protest ME15-39 to \$435,000. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to amend the market value of ME15-39 to \$435,000.

Owner: Andreini Family Trust

Protest: ME15-40

Parcel: RPM05050000040

Decision: Commissioner Willey made a motion to adjust the market value of protest ME15-40 to \$435,000. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to amend the market value of ME15-40 to \$435,000.

Owner: Clark and Carol Emmerson

Protest: ME15-62

Parcel: RPM05050000010

Decision: Commissioner Willey made a motion to adjust the market value of protest ME15-62 to \$435,000. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to amend the market value of ME15-62 to \$435,000.

Owner: Galtney Edward B. Trust

Protest: ME15-27

Parcel: RPM05260000190

Decision: Commissioner Willey made a motion to adjust the market value of protest ME15-27 to \$435,000. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to amend the market value of ME15-27 to \$435,000.

Owner: Jill Boyle

Protest: ME15-17

Parcel: RPM05260000170

Decision: Commissioner Willey made a motion to adjust the market value of protest ME15-17 to \$435,000. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to amend the market value of ME15-17 to \$435,000.

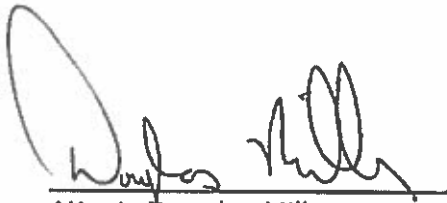
Owner: Blankentree L.L.C.

Protest: ME15-19

Parcel: RPM05050000050

Decision: Chairman Willey made a motion to amend the market value on appeal ME15-19 to \$391,545. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to amend the market value on appeal ME15-19.

Commissioner Cruickshank advised that the board will recess at 5:12 p.m. and resume on July 13, 2015 at 1:00p.m.



Attest: Douglas Miller

Bill Willey
Acting Chairman Bill Willey

BOARD OF EQUALIZATION JULY 13, 2015 AT 1:00 p.m.

Valley County Board of Equalization, July 1, 2015. Acting Chairman Willey Cruickshank reconvened the Board of Equalization hearings that were recessed on July 1, 2015. The Board of Equalization hearings began at 1:00 p.m. with Acting Chairman Bill Willey, Commissioner Elt Hasbrouck present. Also, present were Assessor June Fullmer, Clerk Douglas Miller, Appraiser Mickee Ellis, Appraiser Kathleen Conner and Appraiser Anthony Francesconi.

Acting Chairman Willey swore in the Appraiser, Mickee Ellis, Appraiser Kathleen Conner, Appraiser Anthony Francesconi and Assessor June Fullmer.

Owner: Blackhawk Lake Estates Phase I

Appraiser Kathleen Conner presented Parcel: RP00407 and recommended to the Commissioners to amend the market value.

Parcel: RP00407

Decision: Commissioner Hasbrouck made a motion to amend the market value for Parcel: RP00407 and accept that Appraiser's market value to \$9,148,735. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to amend the market value and accept the Appraiser's market value of \$9,148,735

Appraiser Kathleen Conner presented Parcel: RP00438 and recommended to the Commissioners to amend the market value.

Parcel: RP00438

Decision: Commissioner Hasbrouck made a motion to amend the market value and accept the appraiser's market value to \$5,838,966. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to amend the market value and accept the Appraiser's market value of \$5,838,966.

Appraiser Kathleen Conner presented Parcel: RP00439 and recommend to the Commissioners to amend the market value.

Parcel: RP00439

Decision: Commissioner Hasbrouck made a motion to amend the market value and accept the appraiser's market value to \$5,531,922. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to amend the market value and accept the Appraiser's market value of \$5,531,922.

Appraiser Kathleen Conner presented Parcel: RP00472 and recommended to the Commissioners to amend the market value.

Parcel: RP00472

Decision: Commissioner Hasbrouck made a motion to amend the market value and accept the appraiser's market value to \$2,510,787. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to amend the market value and accept the Appraiser's market value of \$2,510,787.

Appraiser Kathleen Conner presented Parcel: RP00479 and recommended to the Commissioners to amend the market value.

Parcel:RP00479

Decision: Commissioner Hasbrouck made a motion to amend the market value and accept the appraiser's market value to \$4,026,675. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to amend the market value and accept the Appraiser's market value of \$4,026,675.

Appraiser Kathleen Conner presented Parcel: RP00551 and recommended to the Commissioners to amend the market value.

Parcel:RP00551

Decision: Commissioner Hasbrouck made a motion to amend the market value and accept the appraiser's market value to \$3,492,087. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to amend the market value and accept the Appraiser's market value of \$3,492,087.

Appraiser Kathleen Conner presented Parcel: RP00576 and recommended to the Commissioners to amend the market value.

Parcel:RP00576

Decision: Commissioner Hasbrouck made a motion to amend the market value and accept the appraiser's market value to \$4,453,176. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to amend the market value and accept the appraiser's market value to \$4,453,176 for Parcel: RP00576

Appraiser Kathleen Conner presented Parcel: RP00588 and recommended to the Commissioners to amend the market value.

Parcel: RP00588

Decision: Commissioner Hasbrouck made a motion to amend the market value and accept the appraiser's market value to \$650,133. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to amend the market value and accept the appraiser's market value of \$650,133 for Parcel: RP00588.

Owner: Eric & Jane Borchers

Protest: KC1514 Parcel: RP004070000180

Appraiser Kathleen Conlon provided an overview of the assessed value and the reason for her recommending amending the market value from \$686,690 to \$607,661.

Decision: Commissioner Willey made a motion to amend the market value from \$686,690 to \$607,661. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to amend the market value to \$607,661 for Parcel: RP004070000180.

Owner: James Cross

Appraiser Kathleen Conner provided an over of the assessed value and the reason for her recommending amending the market value from \$1,030,933 to \$846,241.

Protest: KC1536 Parcel: RP004070000110

Decision: Commissioner Hasbrouck made a motion to amend the market value from \$1,030,933 to \$846,241. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to amend the market value to \$846,241 for Parcel: RP004070000110.

Owner: Gregory Sanders

Appraiser Kathleen Conner provided an overview of the assessed value and the reason for recommending amending the market value from \$1,645,145 to \$1,382,957

Protest: KC1502

Parcel: RP005760030920

Decision: Commissioner Hasbrouck made a motion to amend the market value from \$1,645,145 to \$1,382,957. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to amend the market value to \$1,382,957 for Parcel: RP005760030920.

Owner: Craig Johnson

Appraiser Kathleen Conner provided an overview of the assessed value and for the reason for the amended market value to \$688,876.

Protest: KC1503

Parcel: RP004790000360

Decision: Commissioner Hasbrouck made a motion to amend the market value from \$775,012 to \$688,876. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to amend the market value from \$775,012 to \$688,876 for Parcel: RP004790000360.

Owner: Christi Hall-Kelley

Appraiser Mickee Ellis provided an overview of the site visit that was conducted related to Protest ME1534. Appraiser Mickee Ellis is recommended that the market value be amended from \$82,305 to \$73,235.

Protest: ME1534

Parcel: RPM03550000210

Decision: Commissioner Hasbrouck a motion to adjust the market value of protest ME1534 to \$73,235. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to amend the market value of Parcel: RPM03550000210 to \$73,235.

Owner: David Edson

Appraiser Anthony Francesconi provided an overview of the site visit he conducted related to Protest: AF1573. Anthony recommended that the market value be amended from \$1,110,881 to \$970,379.

Protest: AF1573

Parcel: RPM05450040220

Decision: Commissioner Willey made a motion to adjust the market value of protest AF1573 from \$1,110,881 to \$970,379. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to amend the market value of Parcel: RPM05450040220 to \$970,379.

Appraiser Anthony provided an overview of Protest: KC1574.

Owner: Robert & Suzanne Rainville

Protest: KC1574


Parcel: RP005590010400

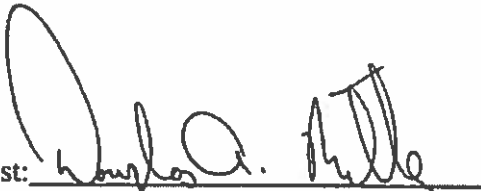
Decision: Commissioner Hasbrouck made a motion to sustain the value for KC1574 and deny the appeal. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to sustain the value for protest: KC1574 and Parcel: RP005590010400 and deny the appeal.

Commissioner Willey advised that BOE would be adjourned at 1:44 p.m on July 13, 2015.

Commissioner Hasbrouck made a motion to approve the BOE minutes for June 30, 2015. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to approve the BOE minutes for June 30, 2015.

Commissioner Hasbrouck made a motion to approve the BOE Minutes for July 1, 2015. Bill Willey seconded the motion. No further discussion, all in favor. Motion passed to approve the BOE minutes from July 1, 2015.


Gordon Cruickshank, Chairman

Attest: 
Douglas A. Miller, Clerk

BOARD OF EQUALIZATION DECEMBER 14, 2015 1:00 p.m.

Board of Equalization, December 14, 2015 began at 2:03 p.m. Acting Chairman Hasbrouck convened the Board of Equalization hearings that were set for December 14, 2015. Present were Acting Chairman Elt Hasbrouck and Commissioner Bill Willey. Also present were Assessor, June Fullmer, Clerk, Douglas Miller, Treasurer, Glenna Young, Appraiser, Mickee Ellis, Chief Deputy Assessor, Sue Leeper and Director of Camp Pinewood, Mr. William Daniels.

Appraiser, Mickee Ellis provided an overview of the appraisal process and of the exempt status request procedure. She further provided the Assessor's Office procedure for exempt properties.

Treasurer, Glenna Young advised that Mr. William Daniels had completed a hardship request through the Treasurer's Office. Treasurer Young discussed a concern she had regarding the tax bills that are available.

Appraiser, Mickee Ellis provided clarification regarding the solid waste cost that was associated with the property.

Assessor, June Fullmer provided an overview of the process and the reason that there were two properties that received exemptions.

Treasurer Young believed that the property in questions should be deemed exempt by the Assessor's Office.

Acting Chairman Hasbrouck suggested that the Board of Equalization request that the Assessor's Office exempt the property.

Owner: Idaho Regular Baptist Bible Camp, Inc. Camp Pinewood

Parcel: RPM00000170007
RPM00000171804
RPM0153000013A

Decision: Acting Chairman Hasbrouck made a motion to exempt the valuation of Parcel No: RPM00000170007, RPM00000171804, RPM0153000013A. Commissioner Willey

seconded the motion. No further discussion, all in favor. Motion passed to exempt the valuation of Parcel: RPM0000170007, RPM00000171804, RPM153000013A.

The Board of Equalization began the next hearing involving the Long Valley Preservation Society. Commissioner Willey advised that he was on the Long Valley Preservation Society Board and unable to participate in the hearing. The BOE meeting was recessed until Chairman Cruickshank could return.

The Board of Equalization began the hearing with Chairman Cruickshank returning at 2:53 p.m. involving the Long Valley Preservation Society. Mr. Barrett Lamb with the Long Valley Preservation Society provided verbal testimony regarding the situation involving the Long Valley Preservation society missing the exempt status request deadline.

Appraiser, Mickee Ellis provided an explanation regarding the parcels involving the Long Valley Preservation Society.

Treasurer, Glenna Young asked about Parcel Number RP00216015014A and advised that taxes had been paid on that parcel in the past. After researching the parcel, it was discovered that the amount paid had been solid waste fees and payment to Roseberry Irrigation District.

Owner: Long Valley Preservation Society

- Parcel: 1. RP16N03E126590
2. RP16N03E126446
3. RP16N03E126375
4. RP16NO3E126290
5. RP00216017011A
6. RP00216016027A
7. RP00216015021A
8. RP00216015014A
9. RP00216010024A
10. RP00216010020A
11. RP00216010017A
12. RP00216010014A
13. RP00216004028A
14. RP00216003005A
15. LR00216003011B

Decision: Chairman Cruickshank made a motion to cancel market value for Parcels 1-15. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to cancel market value for Parcel 1-15.

Board of Equalization adjourned at 3:05 p.m.