

**BOARD OF EQUALIZATION    JUNE 30, 2016 AT 9:00 A.M.**

Valley County Board of Equalization, June 30, 2016, commenced at 8:51 a.m., with Chairman Gordon Cruickshank, Commissioner Hasbrouck and Commissioner Bill Willey present. Also, present were Assessor June Fullmer, Clerk Douglas Miller, Chief Deputy Assessor, Sue Leeper, Appraiser Kathleen Conner, Appraiser Mickee Ellis, Appraiser Kathleen Lynch, Appraiser Anthony Franseconi, Appraiser, John Van Buren

Commissioner, Bill Willey the Pledge of Alliance.

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

Assessor, June Fullmer first presented on a casualty loss for Parcel Number: RP000990020470. The Owner was Todd Alan Young. Assessor Fullmer explained that the property was loss in a fire in February of 2016. The Assessor is requesting a casualty loss with the value being assessed to \$95,217. Commissioner Hasbrouck made a motion to approve the new value presented by the Assessor of \$95,217. Commissioner W seconded the motion. No further discussion, all in favor. Motion passed to approve the new value for RP000990020470.

Assessor, June Fullmer presented on a casualty loss for Parcel Number: RPM0233003010C with an owner of Andrew Rafkind & Deborah Glaser. Assessor Fullmer explained that the property was loss in a fire on February of 2016. The Assessor is requesting a casualty loss with the value being assessed to \$51,247. Commissioner Willey made a motion to approve the new value for RPM0233003010C. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to approve the new value for RPM0233003010C at \$164,224.

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Owner: Marilyn Clapp Testam. Trust

Protest: KL-1604

Parcel: RP002760000040

Appraiser, Kathleen Lynch presented on Parcel# RP002760000040. She provided an overview of how the value was determined and explained that there was a reduction in the value based on a site visit. Ms. Lynch explained that she was in communication with the owner's attorney.

Decision: Commissioner Hasbrouck made a motion to accept the new value presented by Appraiser, Kathleen Lynch for Parcel# RP002760000040. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to accept the new value presented by Appraiser, Kathleen Lynch for Parcel# RP002760000040.

Owner: Shane and Michelle Harris

Protest: SL-1605

Parcel: RP16N04E294375

Chief Deputy Assessor, Sue Leeper presented on Parcel #RP16N04E294375. She provided an overview of how the value was determined based on a new structure that was built on the parcel. Chief Deputy Assessor, Sue Leeper informed the Commissioners that the owners are reporting that the new structure is a barn but there is a living area on top of the garage. She reported on the comparable sales and indicated that she also spoke with the Mr. Shane Harris and Mrs. Michelle Harris to explain to them the comparable sales that were used by Chief Deputy Assessor, Sue Leeper. Chief Deputy Assessor, Sue Leeper requested that the BOE deny the appeal.

Decision: Commissioner Willey made a motion to deny the appeal. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal for Parcel# RP16N04E294375.

Owner: Irene McLain

Protest: ME-1608

Parcel: RP16N03E099780

Appraiser, Mickee Ellis presented on Parcel# RP16N03E099780. She provided an overview of how the value was determined. Appraiser, Mickee Ellis reported that she spoke with Planning & Zoning Administrator, Cynda Herrick and was informed that the lot could be built on but would need to connect to North Lake Sewer and Water. Appraiser, Mickee Ellis was requesting that the value be reduced at this time.

Decision: Commissioner Hasbrouck made a motion to approve new the assessed value for Parcel #RP16N03E099780. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to approve the new assessed value presented by Appraiser, Mickee Ellis for Parcel#RP16N03E099780.

Owner: Robert Collins

Protest: SL-1609

Parcel: RP004900000030

Chief Deputy Assessor, Sue Leeper presented on Parcel# RP004900000030 and advised that there was damage to the structure on the parcel because of the snow load this winter. She requested that the value of the parcel be reduced because of the quansit hut damage.

Decision: Commissioner Willey made a motion to approve the new assessed value presented by Chief Deputy Assessor, Sue Leeper for Parcel# RP004900000030. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to approve the new assessed value for Parcel# RP004900000030.

Owner: Diana Swift Bryant

Protest: SL16-10 Parcel: RP18N08E322566

Chief Deputy Assessor, Sue Leeper presented on Parcel# RP18N08E322566. She provided an overview of why the appeal was presented to the Board of Equalization and advised that the condition of the home was changed to average. She requested that the value be reduced for the Parcel# RP18N08E322566.

Decision: Commissioner Hasbrouck made a motion to accept the value presented by Chief Deputy Assessor, Sue Leeper on Parcel# RP18N08E322566. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to accept the new value presented by Chief Deputy Assessor, Sue Leeper on Parcel# RP18N08E322566.

Owner: Merrily Munther

Protest: ME16-12 Parcel: RPM02600040010

Appraiser, Mickee Ellis presented on Parcel# RPM02600040010. She provided an overview of the appeal and believed that the value should be reduced based on the new information gathered regarding the square footage of the structure.

Decision: Commissioner Willey made a motion to accept the new value presented by Appraiser, Mickee Ellis for Parcel# RPM02600040010. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to accept the new value presented by Appraiser, Mickee Ellis for Parcel# RPM02600040010.

Owner: Jeff and Marsia Lamm

Protest: JV16-13 Parcel: RP006090010010

Appraiser, John Van Buren presented on Parcel# RP006090010010. He provided an overview of the appeal and advised that the owner would be having three parcels combined with Parcel# RP006090010020 and Parcel# RP006090010030. Appraiser,



Owner: Carrie Pitts

Protest: SL16-17

Parcel# RP20N11E293050

Chief Deputy Assessor, Sue Leeper presented on Parcel# RP20N11E293050. She explained that the Idaho State Tax Commission informed the Assessor's Office that the mining parcels that are not being utilized there needed to be additional values on patent mining claims. Assessor, June Fullmer reported to the BOE that she sent out a letter notifying the parcel owners regarding the additional values. She also reported that the owner of the parcel being presented, Carrie Pitts did provide proof that there was mining being conducted on the Parcel which would require that the value be reduced to \$5 per acre.

Decision: Commissioner Hasbrouck made a motion to accept the assessed value presented by Chief Deputy Assessor, Sue Leeper for Parcel# RP20N11E293050. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to accept the assessed value presented by Chief Deputy Assessor, Sue Leeper for Parcel# RP20N11E293050.

Owner: Jerry and Judy Kinney

Protest: JV16-18

Parcel: RPM00000171580

Appraiser, John Van Buren presented on Parcel# RPM00000171580. He explained that the parcel being presented would be combined with an additional parcel RPM00000171603. He also advised that the parcel was currently landlocked. Appraiser, John Van Buren requested that the value be reduced.

Decision: Commissioner Hasbrouck made a motion to approve the new value presented by Appraiser, John Van Buren for Parcel# RPM00000171580. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to approve the new value presented by Appraiser, John Van Buren for Parcel# RPM00000171580.

Owner: Jerry and Judy Kinney

Protest: JV16-19

Parcel: RPM00000171603

Decision: Commissioner Willey made a motion to approve the new value presented by Appraiser, John Van Buren for Parcel# RPM00000171603. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to approve the new value presented by Appraiser, John Van Buren for Parcel# RPM00000171603.

Owner: Ric Shumway

Protest: AF16-23 Parcel: RP005150020420

Appraiser, Anthony Franseconi presented on Parcel# RP005150020420. He provided an overview of the appraisal that was conducted on the parcel. Appraiser, Anthony Franseconi requested a reduction in the value.

Decision: Commissioner Hasbrouck made a motion to accept the value presented by Appraiser, Anthony Franseconi for Parcel# RP005150020420. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to accept the value presented by Appraiser, Anthony Franseconi for Parcel# RP005150020420.

Owner: Jason Hunsaker

Protest: MP16-24 Parcel: RP002940030060

Appraiser, Maurceen Price presented on Parcel# RP002940030060. She provided an overview of the appraisal that was conducted on the parcel. She was asking that the parcel be removed from the assessment roll because the certification of occupancy had not been issued. She advised that the land value would not change but the improvements would be removed.

Decision: Commissioner Willey made a motion to approve the value presented by Appraiser, Maurceen Price for Parcel# RP002940030060. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to approve the value presented by Appraiser, Maurceen Price for Parcel# RP002940030060.

Owner: Jack Whitney

Protest: SL16-25 Parcel: RP005150020420

Chief Deputy Assessor, Sue Leeper presented on Parcel# RP005150020420. She reported that the owner has not provided any comparable sales to the Assessor's Office. She provided the comparable sales that were gathered by the Assessor's Office.

Decision: Commissioner Hasbrouck made a motion to deny the appeal for Parcel# RP005150020420. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal for Parcel# RP005150020420.

Owner: Timber Tabernacle

Protest: ME16-26

Parcel: RP11N03E102299

Assessor, June Fullmer presented on Parcel# RP11N03E102299. She provided an overview of the matter with the Board of Equalization and explained that there was a merger with Grace Bible Church. She explained that the deed was not recorded in time. June explained that the exempt status application was filed but it was just received on June 29, 2016. Grace Bible Church was asking for the exempt status to be accepted. Assessor, June Fullmer advised that the parcel had the exempt status in the past.

Decision: Commissioner Willey made a motion to grant the Exempt Status for Parcel# RP11N03E102299. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to grant the Exempt Status for Parcel# RP11N03E102299.

Owner: Chapel in the Pines

Protest: ME16-27

Parcel: MH11N03E102299

Assessor, June Fullmer presented on Parcel# MH11N03E102299. She advised that this is similar to appeal ME16-26 and advised that there was a late exempt status requested for the parcel which has a mobile home on the parcel.

Decision: Commissioner Hasbrouck made a motion to maintain the Exempt Status for Parcel# MH11N03E102299. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to maintain the Exempt Status for Parcel# MH11N03E102299.

Owner: Robert & Susan Evangelho

Protest: SL16-28

Parcel: RP18N04E304055

Chief Deputy Assessor, Sue Leeper presented on Parcel# RP18N04E304055. She advised that there was lot line adjustment that was made and explained that there was an application to combine with Parcel# RP18N04E303604. She requested that the Commissioners reduce the value.

Decision: Commissioner Willey made a motion to approve the Appraiser request for Parcel# RP18N04E304055. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to approve the Appraiser request for Parcel# RP18N04E304055.

Owner: Anna Marie Ong

Protest: JV16-30

Parcel: MHC0914000008A

Appraiser, John Van Buren presented on Parcel# MHC0914000008A. He informed the Commissioners that the value was a little high for the mobile home. He explained that he conducted calculations and determined that the value should be lowered.

Decision: Commissioner Hasbrouck made a motion to accept the value presented by Appraiser, John Van Buren for Parcel# MHC0914000008A. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to accept the value presented by Appraiser, John Van Buren for Parcel# MHC0914000008A.

Owner: Jeremy & Angilene Cowles

Protest: SL16-31

Parcel: RP003650000080

Chief Deputy Assessor, Sue Leeper presented on Parcel# RP003650000080. She provided an overview of the appraisal that was conducted and indicated that there was a change in the square footage of the home.

Decision: Commissioner Willey made a motion to accept the value presented by Chief Deputy Assessor, Sue Leeper for Parcel# RP003650000080. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to accept the value presented for Parcel# RP003650000080.

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Owner: Paul & Melissa Holbrook

Protest: KL16-32

Parcel: RP000600000270

Appraiser, Kathleen Lynch presented on Parcel# RP000600000270. She requested that the value be reduced on the parcel. She provided an overview of the parcel.

Decision: Commissioner Hasbrouck made a motion accept the value presented by Appraiser, Kathleen Lynch for Parcel# RP000600000270. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to accept the value presented by Appraiser, Kathleen Lynch for Parcel# RP000600000270.

Owner: Karen Johnson

Protest: ME16-33

Parcel: RPC0029002005A



Appraiser, Mickee Ellis presented on Parcel# RPC0029002005A. She provided an overview of the appraisal that was conducted on the parcel. She explained that there was a request to reduce the improvement value.

Decision: Commissioner Willey made a motion to accept the value presented by Appraiser, Mickee Ellis for Parcel# RPC0029002005A. Chairman Cruickshank seconded the motion. No further discussion. Commissioner Hasbrouck recused himself from voting on the matter. Chairman Cruickshank and Commissioner Willey voted in favor. Motion passed to accept the value presented by Appraiser, Mickee Ellis for Parcel# RPC0029002005A.

Owner: James Keese

Protest: DG16-34

Parcel: RP002560000020

Senior Deputy Appraiser, Dee Dee Gossi presented on Parcel# RP002560000020. She advised that the matter presented was for a home owner exemption request. She advised that a letter was sent out to the homeowner notifying that the property owner might be eligible for an exemption. She advised that the home owner application was filed late with the Assessor's Office and past the deadline of April 18<sup>th</sup>.

Decision: Commissioner Willey made a motion to deny the protest DG16-34 for Parcel# RP002560000020. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to deny the protest DG16-34 for Parcel #RP002560000020.

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Chairman Cruickshank recessed the Board of Equalization for lunch at 12:00 p.m. to be reconvened at 1:00 p.m.

Board of Equalization reconvened at 1:00 p.m.

Owner: Richard A. Woods

Protest: SL16-02

Parcel: RP19N09E050765

Chairman Cruickshank contacted Mr. Richard A. Woods via phone. Mr. Woods was not available at his office line. Chairman Cruickshank attempted to contact Mr. Woods on his Cell phone. The number was not equipped for incoming service. Chairman Cruickshank contacted his office line and left a message to return the phone call. The protest was not heard at this time and was postponed until July 11, 2016.

Owner: David Swanwick

Protest: SL16-35

Parcel: RPM0000070026

Chief Deputy Assessor, Sue Leeper presented on Parcel# RPM0000070026. She provided an overview of the property and last three years of values. She advised that Mr. Swanwick submitted seven different comparable sales and she presented them to the Commissioners. Chief Deputy Assessor, Sue Leeper believed that the property was valued correctly. Chairman Cruickshank was asking about the access to the property. It was reported that the property does have an easement but it was unclear where the easement is located. Sue read the deed and there is a 20 foot easement. Sue indicated that she had not had the opportunity to speak with Mr. Swanwick directly.

Decision: Commissioner Hasbrouck made a motion to deny the appeal for SL16-35 related to Parcel# RPM0000070026. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal for SL16-35 related to Parcel# RPM0000070026.

Owner: Tracy Van Buren

Chairman Cruickshank swore in Mr. Robert Lyon and Appraiser Mauriceen Price.

Protest: ME16-03

Parcel: RPM05350000170

Mr. Robert Lyon representing Tracy Van Buren began his presentation regarding the appeal. He believed that the comparable sales were not related to the property. He did not agree with the market trend and advised that he provided several comparable sales. He did not agree that the increase of \$15,000 was justified.

Appraiser, Mickee Ellis began her presentation related to Parcel# RPM05350000170. She explained the adjustments that she had made regarding the parcel and how they analysis sales. She did not believe that the Valley View comps should be presented. Mickee presented the comparable sales to the Commissioners. Appraiser, Anthony Franseconi explained the comparable sales that were used.

Decision: Commissioner Hasbrouck made a motion to deny the Protest ME16-03 related to RPM05350000170. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to deny the Protest ME16-03 related to Parcel# RPM05350000170.

Owner: Wanda K. Stevenson

Chairman Cruickshank swore in Mr. Larry Stevenson.

Protest: ME16-06

Parcel: RP001490000070

Mr. Larry Stevenson representing Wanda K. Stevenson began his presentation regarding the appeal for Parcel# RP001490000070. He presented written testimony for the Commissioners to take into consideration.

Appraiser, Mickee Ellis began her presentation related to Parcel# RP001490000070. She presented her comparable sales to the Commissioners.

Decision: Chairman Cruickshank advised that for Appeal ME16-06 the Appraisers will conduct a site visit of the location and return on July 11, 2016.

Owner: Robert and Janelle P. Carr

Chairman Cruickshank swore in Mr. Robert Carr.

Protest: KL16-20

Parcel: RP000660000230

Mr. Robert Carr began his presentation regarding the appeal KL16-20 for Parcel# RP000660000230. He was disputing the square footage that was determined by the Appraiser. He presented other values for other homes in his neighborhood.

Appraiser, Kathleen Lynch began her presentation regarding the appeal KL16-20 for Parcel# RP000660000230. She provided an overview of the work that was done to determine the value and the system that is used to determine the value.

Chairman Cruickshank closed the protest: KL16-20 and brought it to the Commissioners for a decision to be made.

Decision: Commissioner Hasbrouck made a motion to deny protest KL16-20 for Parcel RP000660000230. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to deny protest KL16-20 for Parcel# RP000660000230.

Owner: Wangdoodle LLC

Protest: AF16-36

Parcel: RPM04090000040

Appraiser, Anthony Franseconi began his presentation related to Parcel# RPM04090000040. He explained that the square footage value was incorrect.

Decision: Commissioner Hasbrouck made a motion to accept the value presented by Appraiser, Anthony Franseconi for Parcel# RPM04090000040. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to accept the value presented by Appraiser, Anthony Franseconi for Parcel # RPM04090000040. Owner: Wangdoodle LLC.

Protest: AF16-37 Parcel: RPM04090000020

Decision: Commissioner Willey made a motion to accept the value presented by Appraiser, Anthony Franseconi for Parcel# RPM04090000020. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to accept the value presented by Appraiser, Anthony Franseconi for Parcel# RPM04090000020.

Owner: Brian Rehberg

Protest: MP16-38 Parcel: RP002810000140

Appraiser, Maurceen Price began her presentation regarding protest MP16-38 for Parcel# RP002810000140. She requested to move the grade from a good to an average condition and requested that the Commissioners approve her requested value.

Decision: Commissioner Hasbrouck made a motion to accept the value presented by Appraiser, Maurceen Price for Parcel#RP002810000140. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to accept the value presented by Appraiser, Maurceen Price for Parcel# RP002810000140.

Owner: Les Waterston

Protest: JV16-39 Parcel: MHC0918000006B

Decision: Commissioner Willey made a motion to accept the value presented by Appraiser, John Van Buren for Parcel# MHC0918000006B. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to accept the value presented by Appraiser, John Van Buren for Parcel# MHC0918000006B.

Owner: C2 Trust

Protest: SL16-21 Parcel: RP16N03E247204

Chief Deputy Assessor, Sue Leeper began her presentation regarding protest SL16-21 for Parcel# RP16N03E247204. She provided an overview of how the value was determined and explained the concerns from the Appellant. She advised that an agriculture exemption was applied for in 2014 and approved. Sue informed the owner that in 2015 the agriculture exemption would not be applied because of the fact that there would not be cattle on the property any longer. The owner failed to provide any documentation to show that the Parcel was used for grazing. She provided the policy of the Assessor's Office regarding agriculture exemption.

Decision: Commissioner Willey made a motion to deny Protest SL16-21 for Parcel# RP16N03E247204. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to deny Protest SL16-21 for Parcel# RP16N03E247204.

Owner: C2 Trust

Protest: SL16-22

Parcel: RP16N04E191805

Chief Deputy Assessor, Sue Leeper began her presentation regarding Protest SL16-22 for Parcel# RP16N04E191805. She explained that there has not been agriculture activity on the parcel in 2015. She advised that she spoke with the Jenna Sielaff who confirmed that there was no grazing on the property in 2015. Chief Deputy Assessor, Sue Leeper provided the policy of the Assessor's Office regarding placing a freeze on agriculture property.

Decision: Commissioner Hasbrouck made a motion to deny Protest SL16-22 regarding Parcel# RP16N04E191805. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to deny Protest SL16-22 for Parcel# RP16N04E191805.

Chairman Cruickshank advised that the BOE would recess until Tuesday July 5, 2016, if needed.

**BOARD OF EQUALIZATION July 5, 2016 AT 2:30 p.m.**

Valley County Board of Equalization, July 5, 2016, reconvened at 2:30 p.m. with Chairman Gordon Cruickshank, Commissioner Hasbrouck and Commissioner Bill Willey present. Also, present were Assessor June Fullmer, Clerk Douglas Miller, Chief Deputy Assessor, Sue Leeper, Appraiser Anthony Franseconi.

Owner: Richard Woods

Protest: SL16-02

Parcel: RP19N09E050765

Chairman Cruickshank contacted Mr. Rick Woods via phone and swore Mr. Rick Woods in.

Mr. Rick Woods presented his case regarding Protest: SL16-02.

Chief Deputy Assessor, Sue Leeper, presented on Parcel# RP19N09E050765. She provided an overview of the value related to the mining parcel and why there was an increase of assessed value on the property. She explained that Idaho State Tax Commissioner notified the Valley County Assessor that they had not been appropriately assessing in-active mining claims.

Mr. Rick Woods provided a rebuttal and asked what it takes to have a mining claim become active. Assessor, June Fullmer provided an overview of the requirements. Chief Deputy Assessor, Sue Leeper advised that Forest Management Plan was provided to Mr. Woods. Chairman Cruickshank advised that Chief Deputy Assessor, Sue Leeper could consider moving the parcel into timber for one year but Mr. Woods would have to submit a Forest Management Plan by December 31, 2016, in order to keep the exemption or he would need to provide proof that he is actively mining the parcel.

Decision: Commissioner Willey made a motion to modify the value on Parcel#RP19N09E050765 from rural other to bare land and yield category and accept the value of \$23,454 pending the receipt of the necessary Forest Management Plan documents. CH seconded the motion. No further discussion, all in favor. Motion passed to modify the value on Parcel#RP19N0IE050765.

Owner: Wanda K. Stevenson

Protest: ME16-06

Parcel: RP001490000070

Chief Deputy Assessor, Sue Leeper presented on Parcel# RP001490000070 and provided an overview about the cancelation of an interior inspection by Mr. Larry Stevenson. She also provided an overview of the value presented by the Appraiser. She also presented on the value for Parcel# RP001490000060.

Decision: Commissioner Willey made a motion to accept the Appraisers modification for Parcel# RP001490000070 for a total of \$331,659. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed.

Owner: Wanda Stevenson

Protest: ME-1607

Parcel: RP16N03E099780

Decision: Commissioner Willey made a motion to approve the Appraisers value for Parcel# RP001490000060. CH seconded the motion. No further discussion, all in favor. Motion passed.

Chairman Cruickshank advised that the Board of Equalization would be recessing at 3:08 p.m. until July 11, 2016.

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**BOARD OF EQUALIZATION July 11, 2016 AT 2:50 p.m.**

Valley County Board of Equalization, July 11, 2016, commenced at 2:50 p.m. Assessor, June Fullmer notified the Commissioners that there were no additional cases that needed to be presented. Chairman Cruickshank advised that the Board of Equalization would adjourn at 2:51 p.m.

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