

**Jefferson County Commissioner Meeting Minutes  
July 11, 2016**

Meeting called to order at 8:00. Those present are Commissioner Farnsworth, Commissioner Hancock, Chairman Raymond, Assessor Cody Taylor, Appraiser Kathy Howe, Clerk Colleen Poole; Audrey Moon is clerk of the board. Pledge of Allegiance offered by Cody Taylor. Prayer offered by Commissioner Farnsworth.

[8:00:00 AM](#) **Motion by Chairman Raymond to amend the agenda to allow an executive session 74-206 (B) –Personnel. Second by Commissioner Hancock. All in favor – aye. Motion passed.**

[8:00:09 AM](#) **Motion by Commissioner Farnsworth to go into an executive session 74-206 (B) – Personnel. Second by Commissioner Hancock. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

[8:10:09 AM](#) **Robin Dunn is in the room**

**Open session 8:10**

[8:11:01 AM](#) Chairman Raymond said they were in a short executive session. As it relates to the ag appeals today there has been some ex parte communication with citizens as well as the Assessor and her staff with one of the commissioners. May take further action as it relates to this as the day goes on.

[8:12:01 AM](#) Chairman Raymond said that the Board of Equalization has been in recess and will now reconvene at 8:12.

**ASSESSOR – CODY TAYLOR & APPRAISERS**

• **BOE – WILLIAM SMITH**

[8:12:32 AM](#) Chairman Raymond goes over the process of the Board of Equalization. They as commissioners will be holding a judiciary role today. They will need to make a decision today. Will swear in any individuals that wish to testify. Will give the appellant ten minutes to appeal. Then the Assessor's office will have ten minutes. It will then go back to the appellant for five minutes for a rebuttal and end with the Assessor for five minutes for the hearing portion.

[8:14:15 AM](#) Robin Dunn swears in Assessor Cody Taylor, Appraiser Kathy Howe and William Smith.

[8:14:29 AM](#) William said they own a small lot here in Rigby. Have been getting an increase on this property each year. There is a house two doors down with the same size lot and building and the house is currently in foreclosure. Had offered this for auction for \$141,000 and there were many potential bidders. Some wanted to be able to fix this up but they could not get the hold amount out of the home. William said they had a legal hold of \$141,000 and no one thought it was worth that amount.

[8:17:42 AM](#) Kathy Howe appraiser with the Assessor's office has comparable houses that have sold in Bear Island. Discuss the pictures she has provided the commissioners. The home has been assessed at \$162,000 with the land. Comparables provided have the dates of when they were sold and the size of the home. These homes were sold in the same subdivision.

[8:20:07 AM](#) Back over to Mr. Smith for rebuttal. Mr. Smith said that the comparable #2 is two houses down from them it is similar in construction and square footage. The comparable #4 is a brick building which is much higher quality then their house. The ones that is most comparable is #2 and this is down in the \$140,000 category which is what he is proposing on his home.

[8:21:35 AM](#) Commissioner Hancock asked if his finished square footage is 2,742. William said this is pretty accurate they do have a basement which is not heated that they use for storage room. This area is not livable at this point in time.

[8:23:12 AM](#) Kathy said that they do have the basement on there. It is listed as square footage since it is not finished.

[8:23:52 AM](#) William said that the value does travel to other comparable properties. He feels if he put this property for sale he would not be able to sell it for \$141,000. He feels this information should also be considered.

[8:24:42 AM](#) Kathy said that she only has houses that have sold. They do not look at homes that have not sold. Chairman Raymond said that these homes that Kathy provided have sold in the area. Kathy said that these are homes that sold in Bear Island.

[8:25:33 AM](#) Chairman Raymond asks the commissioners if they are ready to make a decision. Commissioner Farnsworth said they have the subject home appraised at \$162,302. The comp home #2 is assessed at \$145,000. Have this at \$46 a square foot. Comp home is at \$77 a square foot. Subject home is 2,780 square feet. The comp home is 1,452 square feet. Even if the subject home is not livable it could be at some time. Commissioner Farnsworth believes it looks like a fair assessment.

[8:27:05 AM](#) **Motion by Commissioner Farnsworth to go ahead with the assessed value that the Assessors have listed on the property. Second by Commissioner Hancock. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

• **BOE – RICHARD & HEIDI LEE**

[8:28:49 AM](#) Chairman Raymond asked if they are here to appeal their home value. Richard said that they are. Chairman Raymond goes over the Board of Equalization process with Mr. & Mrs. Lee.

[8:30:14 AM](#) Robin Dunn swears in Assessor Cody Taylor, Appraiser Debbie Finn and Richard and Heidi Lee.

[8:30:28 AM](#) Richard said they have submitted an application to appeal the assessed value. Assessed value is around \$100 a square foot for their home. They have some comparables that are around \$70 a square foot. Richard feels that some of the special features listed such as the microwave should not raise the amount so much. The square footage listed should limit areas that are less than six feet. According to what he has discovered square footage should only be measured on livable space of six feet or higher. On the upper floor feels that some of this square footage may be incorrect. Feels another measurement should be provided on what the livable square footage is.

[8:34:05 AM](#) Heidi said the strongest argument they have is the other sales of homes similar to their home. Chairman Raymond asked them for this information on the comparable homes.

[8:35:16 AM](#) Robin said it is helpful to the commissioners to know what they feel is appropriate for the value on this home.

[8:35:30 AM](#) Chairman Raymond said on the appeal form it shows the assessed value is \$727,644 and the owners feel this should be \$565,000. Richard said this is due to calculated numbers based on square footage and reasonable property value.

[8:36:57 AM](#) Debbie Finn with the Assessor's office. Debbie said this parcel is located on the first page of pictures in Waterstones subdivision. This is a custom built home that has 7,334 square feet. Home has one attached garage and another that is attached from the front of the house. This has a unique design. No basement. Varying reports on the square footage showing 6,750 square feet to 7,500 square feet. Assessor's office has to do a measurement at the time of construction and this was done. Land value is \$0.60 a square foot. Comparables support the assessed value. Nothing comparable to this amount of square feet in the county. They do not have the information on all of the sales. Debbie mentioned in figuring the square footage they take the sales minus the land value and minus any out buildings to get the home's value. This home did have a minus 35% market adjustment that was due to foreclosures in the area. For 2015 it has a minus 15% market adjustment. In 2010 the distressed market was added. This subdivision is treated as special market. In the last few years the market is getting better and so this adjustment is being reduced. Debbie addresses as far as the measurements they do not include area that is not livable. Commissioner Hancock asked if the measurement is six feet. Debbie said they measure all the interior floors and come in six to seven feet and this is the typical process and is called an attic area.

[8:45:54 AM](#) Chairman Raymond asked if this was measured during the construction. Debbie said per Idaho code they have to measure all homes during construction.

[8:46:30 AM](#) Richard does not feel they have come in six feet. Other areas in the home have slopped ceilings which affect closets and living areas. Requests to have another measurement. Several of the comp homes do have smaller square footage. Feels that when you have a larger home sometimes the price per square foot should go down. Feels that maybe the homes larger than 6,000 square feet would be lower. Richard said that Waterstone is a special place due to there has been a lot of contention in this area. To try and sell this home in the market would be difficult. If this home was in a different area of the county they would feel better about the value but things the area should be taken into consideration.

[8:50:32 AM](#) Commissioner Hancock asked how much square footage there is in error. Richard goes over measurements could be as much as 500 square feet. Feels it would be 500 to 750 square feet difference.

[8:51:09 AM](#) Debbie said there are special considerations currently in this area. Debbie said the discrepancies in the square footage is not something that she can account for since she did not do the measurement. Goes over some of the comps and does not feel the quality of the home is the same. These homes are smaller in square feet but are in the same location. Debbie said that they could come back out and re-measure the square footage. Commissioner Hancock asked Debbie if the square footage has ever been brought up to them before. Debbie said it had not.

[8:53:05 AM](#) Richard said from the comparables they have presented only one is in the Waterstone subdivision. Two are in Riverbend which is a different area.

[8:53:40 AM](#) Debbie said that Riverbend is a similar subdivision.

[8:54:27 AM](#) Robin asked if any of these sales were distressed sales.

[8:54:37 AM](#) Debbie said some of these sat for a long time before they sold. Chairman Raymond closes the testimony section.

[8:54:58 AM](#) Chairman Raymond said it has been brought to their attention that larger homes may be built more efficient. Cost per square footage has been taken into consideration. Commissioner Hancock said this is a beautiful home feels that it has been appraised correctly only consideration would be if there is any difference in square footage.

[8:56:42 AM](#) Chairman Raymond said as a Board of Equalization they have two decisions. They can uphold the assessor's value or except the owner's opinion of the value. Would suggest to work with the assessor's office to relook at the measurements of square footage. Commissioner Hancock said he feels what they are requesting would be too low.

[8:58:42 AM](#) **Motion by Commissioner Hancock to deny the appeal for parcel #RP007120010060. Second by Commissioner Farnsworth. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye. Chairman Raymond – aye. Motion passed.**

**CODY TAYLOR & APPRAISERS**

- **BOE – RHODEHOUSE CONSTRUCTION – KEVIN RHODEHOUSE**

[9:02:06 AM](#) Robin Dunn swears in Appraiser Jessica Tate and Appraiser David Kinghorn. The appellant has yet to make an appearance at 9:03.

[9:04:16 AM](#) David said parcel #RPA012000565009A this is the old courthouse property that Rhodehouse has torn down.

[9:04:45 AM](#) **Robin Dunn left the room.**

[9:04:54 AM](#) Feels they should reduce the land value to \$4 a square foot. Presently assessed at \$225,000 this would reduce this to around \$150,000. This would be equitable to the vet clinic that is being torn down along with the tire store that has already been torn down. Dave asked for this change from the commissioners.

[9:05:57 AM](#) Chairman Raymond said the appellant is still not in attendance.

[9:06:10 AM](#) **Motion by Commissioner Hancock to grant the value as part of the appeal process as \$150,000 on the Rhodehouse construction property that was the old courthouse. Will bring this to a rounded square foot value of \$4 to be competitive for the area. Second by Commission Farnsworth. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

[9:07:24 AM](#) Cody said they also have an appeal on some residential property. Will wait a few moments for the next issue to see if the appellant will come to their appointment.

[9:08:17 AM](#) Recess to wait for an appellant.

[9:08:24 AM](#) **Robin Dunn is in the room.**

**Open session 9:25**

[9:26:08 AM](#) Chairman Raymond asked for the parcel number. Jessica said the property is under appeal is parcel #RP04N37E220911. Chairman Raymond said they are absent an appellant so no information has been provided as testimony.

[9:26:36 AM](#) **Motion by Commissioner Farnsworth to deny the appeal. Second by Commissioner Hancock. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

- **BOE – SCOTT & MISTY STOKER**

[9:26:59 AM](#) Recess to wait for appellant.

**Open session 9:40**

[9:40:43 AM](#) Chairman Raymond said that they will go back into their Board of Equalization. Chairman Raymond goes over the process with Scott and Misty Stoker.

[9:41:34 AM](#) Robin Dunn swears in Assessor Cody Taylor, Appraiser Jessica Tate and Scott and Misty Stoker.

[9:41:58 AM](#) Misty said the first argument is that all of the comps should be inside of the city limits. Have reviewed the five comparable homes and she feels they are not comparable to their home. Have around twenty addresses inside Hunter Creek that have sold in the last year or two. Could not find comparables within the same market. Assessed at \$277,825 their opinion is \$254,876. Misty goes over some of her comparables. Scott said that they have struggled in the city to sell lots. It is a struggle to sell within the city limits. Scott believes the same house value would be there if the home was in the county. Do not feel the values are the same within the city. Scott feels they have fought this since they built the property.

[9:47:37 AM](#) Scott realizes they go off of comps that are similar but values in the county are just not the same as the city. Commissioner Hancock asked what they think this should be assessed at. Chairman Raymond goes over what was listed on the application it is valued as \$277,825 and the owners opinion is \$254,876.

[9:49:09 AM](#) Jessica has prepared a packet. Jessica said that this home was built in 2008 this is a custom built with brick, stone and vinyl siding. Has 3,699 square feet with 3,609 finished square feet. This home has a main floor with a finished basement. Garage has three stalls with 1,339 square feet. Has five bedrooms, three and a half baths and three fireplaces. Located in Hunter's Creek Estates inside of Rigby and has .36 acres. Value for 2015 was \$254,876. Value for 2016 is \$277,825. Increase in value is due to the growing market in Jefferson County. Currently are in a growing market. For sales data Idaho is a non-disclosure state for sales data so they are not required to give this information. Jessica has six comparable homes that she hands commissioners. The office does mass appraising. Goes over how they get their assessed value. Goes over the comp homes. Subject's home is valued at \$70 per square foot. Goes over other comparable homes they are looking at value per square feet. With these sale prices are around \$70 to \$74 a square foot. They find the values by taking the value placed on a dwelling and dividing this by the total square feet then subtract any land value or outbuildings.

[9:56:28 AM](#) Subjects home is \$70 a square foot. Jessica feels this value is a fair and equitable.

[9:58:01 AM](#) Misty goes over in her defense only two of these houses were part of the conversation she had last week. On the comps feels the last comparable is the same house as theirs they just have additional square footage. It appears that their

conversation went differently than it did. Scott said the biggest complaint is the houses in the county are different than in the city. Taxes are higher in the city but the values are not as high. Misty said they pay twice as much taxes because they live in the city. There are also advantages to living in the city does have some perks but homes in the city pay higher taxes. Scott said if they could sell their house at this value then they would be happy. Currently have a spec house for sale for \$230,000 that they have not been able to sell. Scott thinks living in the city is a mentality. People prefer to live in the county.

[10:02:02 AM](#) Scott asked what the value assessed was in 2009. Jessica said that in 2009 when home was put on for occupancy on the value chart it was prorated from the time they moved in. In 2010 was valued at \$274,350 and the land was \$20,000. Do have a homeowner's exemption on home.

[10:02:59 AM](#) Scott said that this homeowners exemption may play into the change in values.

[10:03:16 AM](#) Jessica said the homeowner exemption is state mandated. Explains some of the homes she has for comps are from the MLS which can only be provided during a Board of Equalization process that is why they were not discussed when she met with Misty. Jessica said they are here to discuss the value of the home not any taxes. Have to do base this off of sales of similar properties.

[10:04:41 AM](#) Misty feels that only one of them would be a good comparable to their home.

[10:05:10 AM](#) Jessica said that the one sale she did take out was not in Hunter's Creek. Close the testimony part of this hearing.

[10:06:01 AM](#) Chairman Raymond goes over the two options. Chairman Raymond goes over the assessed values in years past.

[10:07:46 AM](#) Chairman Raymond said they will need to make a decision on this today.

[10:08:36 AM](#) Commissioner Farnsworth thinks there are differences from building inside the city instead of county. In the city they have sewer, water and sidewalks. In the county they may have more ground but have to have a private well and septic tank.

Commissioner Hancock looks at comparable #6 they are the same home but their home has more square feet. Have to ask the question do they feel the home is assessed equitably?

[10:11:13 AM](#) **Motion by Commissioner Farnsworth to deny the appeal and uphold the assessed value. Second by Commissioner Hancock. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

#### **ASSESSOR – CODY TAYLOR & APPRAISERS**

- **BOE – CHERYL MESSENGER – cancelled appointment**

[10:15:07 AM](#) Recess until 10:30

- **BOE – BIRCH CREEK RANCHES – MIRIAH ELLIOTT - TELEPHONIC**

#### **Open session 10:34**

[10:35:34 AM](#) Commissioners call into Miriah Elliott. Chairman Raymond goes over the process of the Board of Equalization. This is an appeal for some ag property. Will swear in all individuals that will testify.

[10:37:30 AM](#) Robin Dunn swears in Miriah Elliott, Assessor Cody Taylor and Appraiser Jessica Tate.

[10:37:55 AM](#) Chairman Raymond said they will turn the time to Miriah. Miriah is an attorney who is counsel for Birch Creek Ranches. Looks like they have had some adjustments. On the irrigated agriculture was \$915 an acre with a reduction to \$630 an acre. Property was valued at a little bit less than the \$915. Feels the irrigated agriculture property should be around \$417 an acre. This property has a higher elevation, freezes earlier and is less valuable. Has property in other counties that are cash leased. That property is leased for \$156,000 a year for 151 acres. Goes over their formula for come up with the \$417 an acre.

[10:40:58 AM](#) Jessica appraiser goes over the duty of the assessor's office. Need to keep the values as close to market value. Agriculture land is different. Office carries out mass appraisals so they work off of typicals and areas. This property is in area 4 which is the Montevue area. Jessica said they take typical cash rents for each area, water expenses and management expenses. When they originally requested information from landowners they did not receive a very good reply. They went off of base rate which was \$915 an acre. They do look at parcel specific adjustments due to farmable issues. Have received information now from landowners since these assessments have been sent out. Based on the new information, cash rent was reduced to \$107 an acre and water was increased to \$138. This will get put into the equation. Base rate will now be \$45.84 an acre this is divided by the capitalization rate which is 7.33% this is per Idaho statute. This gives the value per acre. The base rate is \$630 an acre. With the adjustments on the land they will be at lower value than the \$630. This is based on averages for the whole area. The assessor's office would like the board to wait on this decision until the rest of the BOE are heard later today.

[10:45:53 AM](#) Robin mentioned that it would be in essence the value will be under \$630 an acre.

[10:46:29 AM](#) Miriah said before the value was between \$684 an acre to \$825 an acre. Jessica said looking at the numbers each parcel will be different because each parcel may have a specific adjustment.

[10:47:33 AM](#) Robin said that they have some additional properties today and will wait until these have all been heard. This property will be tabled until the rest of the information is provided. Miriah said this has been helpful and they have completed a questionnaire now for Jessica.

[10:48:59 AM](#) Jessica reiterates this goes off of typical of each area to determine the base area. If one base is changed they are all changed. Only adjustments are parcel specific.

[10:49:27 AM](#) Chairman Raymond said they have heard the testimony from the appellant as well as they assessor's office.

[10:49:40 AM](#) Commissioner Hancock asked Miriah if all of the land is irrigated. Miriah said that they do have a small portion that is not irrigated but this is still wasteland and had not been assessed at a higher rate.

[10:50:41 AM](#) **Motion by Commissioner Hancock to table this appeal until later in the day. Second by Commissioner Farnsworth. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye.**

**Motion passed.**

[10:52:31 AM](#) Recess

**Open session 11:00**

## **ASSESSOR – CODY TAYLOR & APPRAISERS**

### **• BOE – MICHELLE GREEN - WADE REVOCABLE TRUST**

[11:00:42 AM](#) Chairman Raymond goes over the process of the Board of Equalization. Robin Dunn swears in Assessor Cody Taylor, Appraiser Jessica Tate, Appraiser JaLene Thomas, Appraiser Debbie Finn and Michelle and Zane Green.

[11:02:12 AM](#) Michelle said that on the Wade Revocable trust property for Terry Wade. Michelle has a letter provided to give her authority to discuss this land. Last year this land was assessed as other land for \$3,440. This year switched to rural residential tract that jumped the value to \$18,799. This is pasture land and has been for the last fifty years. Goes over other land in the area. They have sand pits all around this area and this is waste land. Not sure why their land is being valued so high in Roberts when they are surrounded by wasteland. Zane said that Ducks Unlimited did come in and bought some of the area. Is not sure of the purchase of this is why all of their values have gone up.

[11:07:00 AM](#) Michelle pulled some values from the Rigby area. Robin said if they want to submit this it is up to them. Michelle said this information is for all of the properties in question. Michelle pulled the commissioner values. For Raymond in Menan is looking at around \$800 an acre. Hancock has a subdivision in one acre lots at \$630. Farnsworth this property is in conjunction with Zach's property that is in Rigby average value per acre is around \$9,200.

[11:08:21 AM](#) JaLene Thomas appraiser said on the Terry Wade property. This is 3.64 acre this is a bare lot. Is valued at \$18,799 has been given adjustments for location. This is a rural residential tract. Prior to 2016 this was in vacant land category. No property notes for this property for the reason of the category. Land record sheet in 2002 shows the parcel as category 12 and valued as a rural residential tract. Then five months later in 2002 this was changed to a category 18 which is other land. This has been left as such until this year. Information from Planning & Zoning said this lot does have one residential building right. Steve Burton said this has had a building right since 2008. In order for this to receive an ag exemption an endeavor has to made prior to January for the exemption in the current year. Feels this is being valued correctly and equitably. Is not sure why it was valued where it was prior to this year. This is five acres or less so they would have to proceed with the proper paperwork to receive an ag exemption.

[11:12:37 AM](#) Michelle said that if they would have known this was going to be changed they would have applied for the ag exemption. Did not know this was going to be changed from the category it had been in. Michelle said this is in Roberts and she is appalled that she is paying \$1,000 an acre while land in Rigby is only charged \$600 an acre. Michelle feels they have unfairly taxed. Commissioner Hancock asked if they have documents to be able to apply for an ag exemption.

[11:14:11 AM](#) Michelle said they were not notified this was going to be changed.

[11:14:23 AM](#) JaLene said they send out assessment notices. This is how they notify individuals what their property is assessed at. That is why there is a timeframe for them to come in and dispute the assessed value. JaLene said they do not contact the property owners as it would be impossible to do this. Jessica said the agriculture endeavor has to be done by January 1. They have to go out and view the location to verify that this is being used as agriculture land. JaLene said the appraiser date was November 9, 2015. There was nothing grazing and so this went to a bare lot. Was not sure why it was being valued the way it was.

[11:17:23 AM](#) Michelle asked if they have documents of what the minus assessments are? If the tax assessment notices do not go out until June how do they know they should have applied for an exemption in January. Zane said another thing on the pasture ground usually there are no animals on this land at that time because the horse owners take their horses back during the colder months.

[11:18:54 AM](#) Commissioner Hancock asked if they have \$1,000 worth of income off of the land. Michelle does not have this today but can get this. Chairman Raymond said that horses do have different conditions than cattle and they may need to review this information.

[11:20:07 AM](#) JaLene said they have a standard minus 25% adjustment for the location. They have added a minus 15% adjustment for the highway running in front of this location.

[11:21:12 AM](#) Difference this year is they changed the property from a category 18 to a category 12. They do send out these notices to open up the communication between themselves and property owners. Chairman Raymond closes the testimony section on

this appeal. Commissioner Hancock feels they were unaware at what the property was assessed as. This property has a huge change. Chairman Raymond said this has never been assessed as ag this was assessed as other land. Is now moved to rural residential tract land. Commissioner Hancock feels this would be a less desirable spot to build.

[11:25:13 AM](#) Chairman Raymond asked if this has been equitably appraised? Commissioner Hancock said this is a question on the change of categories. Chairman Raymond said the assessed value is \$18,799 the appellant feels this should go back to \$3,440. Commissioner Farnsworth said this is under five acres but does have a building permit allowed on this. Commissioner Hancock knows the location and is unsure they would find someone to build.

[11:28:55 AM](#) **Motion by Commissioner Hancock to accept their appeal. Second by Commissioner Farnsworth. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – nay. Motion passed.**

- **BOE – MICHELLE GREEN - ROBERT & GLENDA GREEN**

[11:30:03 AM](#) Next property is for Robert, Glenda and Zane Green. Michelle has a letter allowing her to represent Robert and Glenda Green. Michelle said the rural tract was valued last year at \$20,000 changed to \$27,000 this year. The rural residential tract was \$64,495 and increased to \$84,140. Making this home increase in value by around \$7,000. Michelle goes over other homes in the area and their values. Home down the road land was appraised at \$27,000 this has 3 bedroom and 2 bath and is valued at \$44,000. This is a manufactured home that was brought in. Another home is 6 beds with 3 bath valued at \$101,000 which is almost double the size. Next is 2.7 acres and is at the \$27,000 for the land value. Another home she found is 6 bedroom with 3 bath valued at \$139,000. Van Leuven home is 3 bed 3 bath valued at \$56,000 and has 1.43 acres valued at \$27,000. In her searching the average home was \$57,000. Michelle and Zane's home had an increase on the home of \$5,000 and \$2,000 on the land. Feels this is okay on their home. Feels these homes are in conjunction with each other.

[11:35:16 AM](#) Debbie Finn appraiser goes over the home is in Roberts. All brick ranch style home has 1,400 square feet of livable space. 784 detached garage. Property is on 1.57 acres. Until this year this parcel has had several adjustments. Was allowed a minus adjustment for the rural location. This property had special adjustments applied due to the area. Has frontage view on 2800 E. In their opinion the overpass and embankment do not affect this home. So the frontage and embankment adjustments were removed. There were some inconsistencies in the equalizing out in the area of Roberts. Did have a minus 15% adjustment for the rural area. Some of the other parcels also had this adjustment removed. The land increase was county wide. Debbie said she has to go off of sales on like properties and not the values of homes around the property.

[11:39:45 AM](#) Michelle said on page two of the rebuttal these homes are in Rigby. Have to take into account this land is in Roberts. This parcel on the last page straight across from this home the Planning & Zoning has approved this for a conditional use permit for Walters Ready Mix to dig another pond. Have ponds all around this home. Michelle feels that homes in Roberts are not selling for what homes in Rigby are. Most of the homes in Roberts have been for sale for two years or more.

[11:42:58 AM](#) Debbie said the rural adjustments did stand. Feels this is valued fairly and equitably. The ponds have never come up in other discussions. This has never been drawn attention to them. The pond is closer to the home across the street. Michelle shows all the ponds on a map. Chairman Raymond closes the testimony section. Chairman Raymond ask commissioners if there is any discussion.

[11:43:48 AM](#) **Motion by Commissioner Farnsworth to deny the appeal on this property. Second by Commissioner Hancock. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

- **BOE – MICHELLE GREEN - ZACH GREEN**

[11:46:18 AM](#) Michelle said the last property is for Zach Green at 310 N 4150 E, Rigby ID. This was valued at \$33,000 last year and has jumped to \$60,000 this year. This is for five acres. Zach and Cody both bought property for \$35,000 in 2014. Steve Purser has 4 acres and is around \$30,000 for that land.

[11:47:27 AM](#) Michelle goes over the area and what others have paid for property. Mr. Meng has 5.25 acres and his value is around \$36,000. Michelle said according to the state code fair market value is what the property is going for. First page discusses fairness. On the State tax commission website it showed that the county appraisers are certified. How many are certified? Shows they have to have credited hours every two years. Talks about property tax increasing and talks about fair market value is the price between buyer and seller. For the fair market value of this property was \$35,000 and they have jumped this to \$60,000.

[11:50:41 AM](#) JaLene Thomas appraiser said this is 5.03 acres in Country Air Estates it is east of Rigby. The cost of the bare lot has increased to be similar to other lots. All of the lots in this subdivision were increased along with this lot. To equalize the subdivision with others they did increase this. Have had two lots sell for \$52,000. Mr. Green did build a new home on this lot to add \$10,000 for the well and septic improvements. After reviewing the comparable sales felt the value was fair and equitable. They only use the sale prices that are shared with them and they did not receive Mr. Green's sale price.

[11:55:00 AM](#) Cody Taylor answered that all the appraisers in her office are certified. They are all certified with classes each year they have to take. Michelle asked if they have documentation of certification. They do have the certificates available in their office.

[11:55:25 AM](#) Michelle goes over for her rebuttal. On the Meng property he has four different categories. Goes over the categories that are comparable. Does not feel since a home was being put on this that it should raise that high. Michelle does not feel that the \$60,000 is fair or adequate. Looking at Mr. Farnsworth his five acres is valued at \$46,000. Feels this is not accurate.

[11:57:17 AM](#) JaLene said that on Mr. Meng's property this is a category 15 for \$32,000 and the other 4.52 acres is in an ag category which is less than market category.

[11:58:10 AM](#) Michelle asked if this could be an ag exemption. Chairman Raymond said this would need to be applied for by April 15. This is an annual application that has to be applied for each year.

[11:59:01 AM](#) JaLene said she spoke with Zach and they looked at the protective covenants on the subdivision. The ag exemption may not be allowed with the protective covenants that are currently in place. Robin Dunn said that these covenants may need to be modified to allow the ag exemption. Chairman Raymond said this closes the testimony section.

[12:00:11 PM](#) Commissioner Hancock said they have seen a big change on this type of acreage. This area is selling and feels this is not a bad valuation when looking county wide.

[12:00:37 PM](#) Chairman Raymond asked if they feel the evaluation has been equitable.

[12:01:07 PM](#) **Motion by Commissioner Farnworth to deny the appeal on this property. Second by Commissioner Hancock.**

**Roll call taken. Commissioner Farnworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

[12:02:41 PM](#) Recess until 1:00

**Open session 1:00**

#### **ASSESSOR – CODY TAYLOR & APPRAISERS – THIS WILL BE HELD IN COURTROOM 4**

##### **• BOE – AG ASSESSMENTS**

Chairman Raymond makes some introductions into this Board of Equalization. Chairman Raymond starts that the BOE is in recess currently. Opening statements is that the founding fathers divided the responsibilities of the county. All county clerks are the chief budget officers for the county they help create budgets. Treasurer is the tax collector they safeguard these funds until distributed by the clerk. Assessor is here to assess the real value of property within the county. This discussion will only be about assessed value.

Jessica asked if everyone has received the sheet that was handed out. Jessica said their job is to keep the assessed value as close to the actual market value as possible. They go off of State Statute 63-602K which is the speculative portion of the value on ag land. Our office does this off of a cash rent per acreage method. With cash rent our goal is to find out what the net income is per acre. The formula is included at the bottom of the sheet provided. Formula is the gross income subtract out water and management expenses to get a net income. Then find the average net income they divide this by the cap rate. The annual rate once the net income is established from landowners they take that into average. Look at the map behind her. County is broken into eight soil areas. Each soil area has a value per acre. Also has a capitalization rate. The annual rate is provided by Idaho State Tax Commission annually. This rate is the five year average. 6.15% for 2016. This is added with local tax levies to get to the cap rate. Once they receive the average net income it is divided by the cap rate to get the value per acre. Did send out questionnaires that she did not receive much response from. Had to go to the USDA to get data on average cash rent. Data from these sources indicated irrigated ag increased from \$400 an acre or 70% from last year. Difference in values from 2009 to 2015 and the base rates that were sent on the 2016 assessment notices. When these were sent out landowners saw a large increase in irrigated land. This prompted individuals to come in and meet with them and provide the needed information. They then used cash rent and water and management costs from the data they provided. This information was all stripped for the data. These base rates did increase but not as much as indicated on the notices sent out in June. Parcels get specific adjustments for roads, ditches and outcroppings. Physically go out to appraise the property these are the issues they look at and adjust for. Based on the new data they now feel the new value assessments are where they need to be. Will continue to study and interpret the data as they receive this.

##### **Board of Equalization open session 1:12**

Chairman Raymond goes over the process of the Board of Equalization. This is a public meeting but is not a public hearing. Will only recognize those who do have an appeal filed within the county. Chairman Raymond calls attention to the map on the wall. Would like them to gather up and determine which area their land is and group up with areas. Would like them then to promote a spokesman for each area. Then would like those eight to proceed with a spokesman to speak under oath.

Chairman Raymond said they would like one spokesperson selected to testify and will try to make sure everyone is represented. Stephanie Mickelsen will be the spokesperson for the group.

Chairman Raymond goes over that the role as a Board of Equalization is to assess if the values are fair and adequate. Will make a decision today from the testimony against state statute. Have seven individuals Stephanie Mickelsen from area 12, no one here from area 11, Dave Robison from area 13, George Ellsworth from area 2, Ann Ferguson from area 3, Kurt Jacobs from area 6, Lynn Burtenshaw from area 5 and Stephen Zweifel from area 4. Will swear in all seven individuals. Robin Dunn swears in the seven

individuals. Chairman Raymond said they will start by breaking this into five minute increments between the appellant and the assessor's office.

Stephanie Mickelsen 9088 N River Road in Idaho Falls. Owns land in Jefferson County. A lot of individuals said they did not receive the questionnaire that has been mentioned. Under Idaho Code the Assessor can use cash lease or crop share. Stephanie feels that crop share method would be more equitable. Under the crop share this goes off of the price of the commodities that are being farmed. Cash lease was chosen to be used and they feel this is for the top of the market. Feels they try to make money off of their lands. Have assessments for Larsen Farms and Mickelsen Farms between Jefferson County, Clark County and Fremont County have had huge differences. Seeing double or triple value directly across the road. Feels this is because of the evaluation method that is being used. Crop share is what they would prefer. Stephanie said the levy needs to come into this as well. If they leave these assessments the tax shift will go to the agriculture sector and away from the commercial sector. They do not mind paying their share but should not pay for the entire county. This will put the county into a bad position financially if they proceed. Stephanie said currently have a huge issue since the state has forced upon many of the farmers and this is the surface water agreement. Goes over an example if they had a pivot of 160 acres and if they had not put the corners in the water bank are limited to 120 acres from the 160 acres. Will then take 12.9% off of the 160 acres bringing this down to 111 acres. Pressurization and water costs have also increased. Pumping costs on the ground has increased. Ground water issue in addition to the reductions if they had not been using this will be seeing a \$20 to \$25 per acre charge every year due to this agreement forced on from the state.

Jessica said at this time she asked the board to swear in from the State Tax Commission for Matt Virgil and Steve Fiscus. Robin Dunn swears in Matt Virgil and Steve Fiscus.

Steve Fiscus from Idaho State Tax Commission. Goes over values county to county especially if they have joint districts. Feels the appellant is making the argument that Bonneville County or any other county's values are correct. Jefferson has done a proper job using the cash analysis. Cash rent goes off of net income from the landlord. That is why state statute is used. They go off of typical. Steve asked Stephanie what she would think would be the most common method. Stephanie feels this would be crop share. Steve said that is not necessarily what if favorable and they did not get a good response from the questionnaires. To respond to the county getting into trouble by reducing levy rates. The budget can go be raised by 3% not the levy rate. This follows after the budget is set. Look at chart that is handed out today to see the increases. Go from \$570 to \$630 net income is \$50 an acre. In 2009 because of interest rate value would be \$580 in 2015 had a decrease in interest rate and the value went to \$680 off of that one component alone.

Jessica goes over a list of all of the average values in Idaho. These are based off of 2015 through the state. Jefferson County in 2015 was in a lower average value. With the new values are currently in the middle. Jessica cannot say why Bonneville County is where they are at they have to stay off of Jefferson County's' information. When Steve and Matt were here last they did a percentage that ag values only make up 17% of the county's total values. Not here to discuss taxes they are here to discuss values. Have been told about the water issues while talking with landowners. Most of these water issues have gone into effect in 2016. They value properties until January 1.

Chairman Raymond mentioned that in the beginning of their meeting needs to mention. There is a disclosure they needed to make there were some ex parte discussion and some possible conflict of interest with a commissioner between staff and homeowners.

Jessica said they go off of typicals and areas. They have to find the average net income. After speaking with farmers in areas net income is down to \$40 in some places and up to \$95 in others. So they take the average of the entire area. Chairman Raymond mentioned on each parcel they may have specific adjustments on them as well.

Stephanie Mickelsen said that in the last four to five years the lowest commodities price was in 2015. They did not only look at Bonneville County has used Fremont and Clark County as well. Have to look at the areas growing season around here they have the shortest growing seasons than other areas in the state. This needs to be taken into account. Stephanie turns the time over to Lynn Burtenshaw.

Lynn Burtenshaw 1758 N 1000 E Terreton said he had spent half a day last Thursday with a realtor. Received permission from the legislator to take money and turn this into farm land. Comments state land in this area if they have 20 year lease you would be first to buy. Seeing they have 27% reduction for speculative buying. From what he sees this is 20% too low. Farms in the area are being bought by intuitional investors. Investing in ag land due to getting out of the stock market. Around has seen 100% increase in land value. Thinks speculation needs to be around 50% reduction. Once they start buying state land will be competing with those that do not need to make profit on these lands. Goes over the surface water coalition is they are in middle of values of the state but with this coalition this affects the upper Snake River value. Will affect anyone that has a junior water right. Will be as high as a 26% reduction of water. If they do not proceed with a reduction they will have an increase cost for mitigation.

Steve Fiscus said that is why the legislators granted the exemption under 602K so that market value is not being assessed. This makes the system flat so they do not see spikes due to market value.

Jessica said they are only looking at Jefferson County. They do not look at any other counties. Did feel that water costs were low after meeting with landowners and have now taken this into consideration. Now the water values have been taken into consideration into the new values.

### Recess

#### Open session 1:53

Stephanie brings up after their meeting in 2016 the assessed values came from the State of Idaho through Boise and Spokane. Feels they are owner/operator this is the reality of Jefferson County. Feels they need to use the crop share method. Are currently proposing to go back to 2015 values and go off of the costs then and base the values down from there. This is not a reality and they do not feel this is anywhere reflective of where the values should be. Feels there is a lot of work on the assessor's office. The numbers the assessors are throwing out are not right now based off of real costs and what is really going on in the ag sector. They are asking to change this back to previous values. Feels they have a responsibility to Jefferson County Feels the state is pushing this on the county. The County can do the assessments a different way and this is what they are asking today.

Jessica said that all information based on cash rent, water and management fees were from Jefferson County. All of this data is from Jefferson County. Did go to USDA for information but this is also specific to Jefferson County. The state is not mandating this method they have specific guidelines they have to stay within. Back to statement from the beginning. Duty of the assessor office is to keep the assessed values as close to market value as possible. Per Idaho code 63-602K - The speculative portion of the value of land actively devoted to agriculture is exempt from taxation. The speculative portion is the difference between the current market value and the taxable value of agriculture land. Jefferson county agriculture land sales from \$3,500 to \$7,800 an acre. The values are nowhere near this. Have done the best they could with the information that was received.

Steve adds if they go with a crop share method this is a five year rolling average. Not sure this would generate any lower values. This would still go off of a five year rolling average.

Chairman Raymond asked the commissioners if they have enough information to make a decision. Thanks everyone for their input.

Chairman Raymond said so there is no confusion 2009 to 2015 values were significantly different than the 2016 assessments notices. Jessica said values from 2009 to 2015 had been stagnant for these years. Process was determined in 2009 what the values were. For the 2016 assessment notice values more information from the USDA was used. Not everyone in the county received the questionnaire. Had around seventy-seven sent out, fourteen of these were returned and only six had any useable information on them. To go off of an average from this information was not logical so that is why they went to the USDA. After assessment notices were sent out had willing people provide information. Jessica goes off of the graph of new value in area two is \$630 per acre for 2016. In 2015 this was \$570 an acre for some parcels will have specific adjustments. Area three in 2015 was \$469 and in 2016 is \$630. Area four in 2015 was \$416 and in 2016 is \$630. Area five in 2015 was \$591 and in 2016 is \$750. Area six in 2015 was \$600 and in 2016 is \$820. Area eleven in 2015 was \$400 for 2016 is \$660. Area twelve in 2015 was \$550 in 2016 is \$675. Area thirteen in 2015 was \$406 and in 2016 is \$600. For next year everyone will receive a questionnaire. After this and based on the lack of response they will widen the questionnaire basis. Reminds them that this information is very important. Can see a difference in values based on the information that was received. Chairman Raymond will give the assessor's office the closing remarks. Jessica said each area has different soil that is why the county is broken into eight different soil areas. The information is an average for the area.

Stephen Zweifel said they had only sent out seventy questionnaires. Jessica said these were sent to the top producers in the county. Stephen feels they sent out a limited amount of questionnaires and feel they have put the blame on the farmers for not responding. Thinks what Stephanie had said they should go back to previous year's values and have the assessors do their homework and come back with better figures.

Jessica said previous year's questionnaires were sent out to all ag owners. There was still a lack of information. Looked at the best information they had available. Have been told it was none of their business what their incomes are. This information is crucial before sending out these assessments.

Commissioner Hancock said that he realizes there were some drastic changes in the land assessments. He feels the assessor's office has worked very hard to get this correct. There is still an increase but there had not been a change for seven years.

Commissioner Farnsworth said from 2009 to 2015 they had not taken a jump until recently.

Chairman Raymond appreciates all of their input they have a decision on whether or not the county assessor has established and provided assessments correctly and equitably. Some of what has been suggested he feels is a moot point. Ask if the commissioners are ready to make a decision. Will they accept the appeal or uphold the assessor's assessments. The current assessments are the numbers on the right hand side of the graph that had been handed out.

Chairman Raymond reiterates the testimony section is closed. Mr. William Smith from the audience speaks out of turn. He was not sworn in to testify.

Commissioner Farnsworth said the change was made because new information was given. The push back has been the proper information.

Chairman Raymond said again that the testimony section of this hearing is closed.

Commissioner Farnsworth thinks they are ready to make a decision today does not think the decision will be changed if they wait.

Commissioner Hancock recuses himself because he had the ex parte communication with staff and landowners. He was also involved in the appeal process.

**Motion by Commissioner Farnsworth to deny the appeal and accept the new evaluations from the assessor's office. Second by Chairman Raymond. Roll call taken. Commissioner Farnsworth – aye, Chairman Raymond – aye. Motion passed. Commissioner Hancock had recused himself.**

**BOE will go into recess**

**Open session 2:27**

### **ASSESSOR – CODY TAYLOR & APPRAISERS**

- **BOE – LISA BARNES**

[2:27:24 PM](#) Chairman Raymond said they are reconvening the Board of Equalization. Robin swears in Lisa and Michael Barnes, Assessor Cody Taylor and Appraiser Kathy Howe.

[2:29:20 PM](#) Lisa Barnes is here they have had this property for forty-five years and used to raise peas on here. Had a dwelling on the property. Had given the home to the Fire District to destroy. This property got planted as hay five years ago. Someone had leased this and planted it as hay. Last year she did receive money for they hay. Does have a receipt from the purchase in September. Requesting to have this ag exemption put on the property. In the future they do have plans to keep this as a crop. This is for the five and under acreage ag exemption that they had missed the deadline on.

[2:32:43 PM](#) **Motion by Commissioner Hancock to grant the ag exemption to parcel #RPF02230140040 for Michael Barnes. Second by Commissioner Farnsworth. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye. Chairman Raymond – aye. Motion passed.**

- **BOE – MIKE O'CONNOR**

[2:34:35 PM](#) Chairman Raymond goes over the Board of Equalization process. Robin swears in Mike O'Connor, Justin Anderson, Assessor Cody Taylor and Appraiser Dave Kinghorn.

[2:35:27 PM](#) Mike is here today he owns the property on 294 N 3500 E. Had a cabinet shop there that had a fire in 2008. Because of the economic downfall at the time they decided not rebuild. Had put the building up for sale. Note the area was rezoned to an R5 zone. An R5 zone requires this be a legal non-conforming property. Mike is here today because he has a potential buyer. To have this be a non-conforming property the property cannot be less than 20% market value. Is here because the market value is too low. Currently the assessment only factors in the ground. Land is worth \$22,500. Have a concrete foundation this was refurbished to support the cabinet operations. Prior to the fire the building was valued at \$50,000. Believes they could put \$10,000 on the existing structure plus the value of the land. There is value left in the structure. Looking to get this moved above the 20% threshold.

[2:44:36 PM](#) Dave Kinghorn appraiser said they have had a gentleman appraise this that was not a certified appraiser. Justin Anderson potential buyer discusses that to get a building permit they would have to tear out some of the concrete. There is a setback on this property. Dave does not believe the value is there without a building permit.

[2:47:41 PM](#) Mike said that when the fire happened a large portion was on the upper level which was damaged significantly. Did lose cabinets. In the lower section had most of the equipment all of it was recovered. Only had water and smoke damage.

[2:49:44 PM](#) **Robin Dunn left the room.**

[2:49:49 PM](#) Mike goes over how the fire affected the structure. Justin said they are looking at the appraised rule for the concrete. Goes over the process of the cost approach on the concrete to allow the 20% threshold. Mike said the other option is to move the entire structure and thinks this will have an adverse effect. The cost to remove the concrete may be more than the property is worth.

[2:53:07 PM](#) Dave injects that they are a nation of laws. Dave feels there is no current value to this property. Until they are issued a building permit feels this is a fair assessment.

[2:53:51 PM](#) **Robin Dunn is in the room.**

[2:53:55 PM](#) Commissioner Hancock asked if there is a well on the property? Mike said no there is not a well or septic. Commissioner Hancock said they are here to determine the value on the property currently. Is this valued correctly with what they currently have on the property. This property is less than an acre and is now in an R5 zone.

[2:56:11 PM](#) **Motion by Commissioner Farnsworth to deny the appeal and go with the assessor's appraised value. Second by Commissioner Hancock. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

**ASSESSOR – CODY TAYLOR & APPRAISERS**

- **BOE – BOYD & LAURIE FOSTER**

[3:00:17 PM](#) Chairman Raymond said they are familiar with the Board of Equalization process. Robin Dunn swears in Boyd and Laurie Foster.

[3:02:04 PM](#) Boyd would like to tie the residential into the ag because they did not like the group meeting. Robin said to make that comment at the end. Boyd said that in 2010 taxes went down and they were glad with the construction going on. Have not seen anything change. Have seen a big increase this year. Nothing has changed for the home which is losing value. Currently have the home for sale. Laurie said there house is in River Bend. The other home is a labor house used for employees on Highway 48. Have a bare lot which is an unbuildable lot this is an empty piece of ground it is .07 acres that is squished in between lots. Chairman Raymond said to clarify they are only speaking on assessments not taxes.

[3:06:35 PM](#) Appraiser Jessica goes over the Foster home is a stone and stucco custom home. Has 5,975 square feet with a main and upper floor. Has a four stall garage. Has six bedrooms, five and a half bathrooms and three fire places. Home sits on 2.51 wooded acres in River Bend estates. Jessica wants to verify this is owner /occupied residence because they have found it's for sale. For 2015 assessed value was \$672,661. For 2016 assed value at \$732,327. This increase in value is due to the increase market in Jefferson County. Currently having a growing market. Jessica goes over comparable sales from similar square footage of the home. On Comp #1 – is \$125 a square foot, comp #2 – is \$99 a square foot and comp #3 - is \$105 a square foot. The subject home is currently for sale at \$144 per square foot. The home is in a cottonwood location. Land values have stayed the same for this property. This home was purchased in 2009.

[3:14:07 PM](#) Laurie said they live in this home part-time. This is still the address the mail goes to. They still have full access to this home. Their other home is more of a family gathering area. They take their homeowners exemption on this property. In the assessment said they are having market growth. Feels they are seeing growth in the smaller home not in the higher end homes. In the county there is no evidence of sales for higher square footage. Feels they put a lot of emphasis on the wooded areas. All of the areas seem to be wooded.

[3:16:45 PM](#) Jessica said currently the county is experiencing a growing market. Each class is different. They only receive sales data on what they are given since they are a non-disclosure state. This is why they break this down to go off of price per square foot.

[3:18:28 PM](#) Chairman Raymond said it is time for discussion. This is being assessed off of square footage not on sales in the area. Commissioner Hancock said this is similar to one they heard earlier in the day.

[3:22:00 PM](#) Jessica said the market is going back to 2010 values.

[3:24:59 PM](#) **Motion by Commissioner Farnsworth to deny the appeal and go with the assessed value. Second by Commissioner Hancock. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

[3:26:15 PM](#) Boyd Foster said he would like to withdraw his other two appeals. Go out of order to provide some comments from the assessor's office.

[3:26:57 PM](#) Appraiser JaLene said the home on 300 N this was an existing home that was incorporated into the Woodland Lake estates. When they appealed the value did look at comparables. The home itself is equitable but the land had a note on the subdivision plat. For 2017 for bare lots had focused on the lot the home sits on. The home is fair but they feel the land is not.

[3:29:23 PM](#) Boyd said they will reinstate the appeal on this. JaLene said the land was valued \$50,000 and they feel that it should be reduced down to \$32,000. Property was assessed at \$197,597 and the appraiser is suggesting to reduce this to \$179,597.

[3:31:03 PM](#) **Motion by Commissioner Hancock to accept the re-evaluation on parcel #RP007590010020 to the new value. Second by Commissioner Farnsworth. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

[3:32:27 PM](#) On the bare lot would suggest they combine this with another lot.

[3:32:56 PM](#) Boyd would like to comment on the ag appeal. Would like to have a private meeting. Feels they were not represented in the public meeting. Since they have land in multiple areas feels they did not get a chance to verify it they feel these valuations are correct. Boyd feels they were short changed on this process during the group meeting. Would still like to ask for their right to appeal on these.

[3:34:59 PM](#) Jessica said they were not prepared for an individual meeting. They were informed this was part of the group meeting for the ag. Kathy did just look at their parcels and most of them do have adjustments on them. Base rates are for each area. Jessica said they did not come into their office to discuss any personal issues with each property.

[3:36:25 PM](#) Robin suggests they go over with the appraisers to go through their property. Chairman Raymond said they discussed base rates in the public meeting. Chairman Raymond said their parcel specific items should already be accounted for. Robin said in each zone the base rate is applied. Others will be getting deductions that are specific to each parcel. Commissioners agree with this to allow them the time to go meet with the appraiser to see what the adjustments are.

[3:39:16 PM](#) Jessica said without looking at them she is not sure. Knows they also have property in a dry graze category and these values did not change.

[3:41:13 PM](#) Jessica said today they would only be looking at a map to see what could be agreed upon.

- **BOE – DANE WATKINS**

[3:42:33 PM](#) Robin Dunn swears in Mr. Watkins.

[3:43:43 PM](#) Mr. Watkins said that time has been spent this morning with Kathy in the assessor's office. The meeting earlier has been for the ag in the county. Appreciate their tasks that have to be completed each year. Is a big increase and sometimes the increases are hard to handle. Hoping to see some additional response next year. His goal is to introduce himself. Wants to pay his fair share as a taxpayer. Wants to voice concern that ag is not easy right now. Not much he can do about the previous meeting. Still feels it will be a lot of money when these values are paid.

[3:48:11 PM](#) Is looking at maybe being able to change next year. Chairman Raymond said the unique characteristics have already been implemented. Commissioner Farnsworth said to comply with the law there are some tough decisions that had to be made today.

[3:50:51 PM](#) Mr. Watkins thanks the commissioners for their time.

[3:51:53 PM](#) Chairman Raymond said they have three properties in the Board of Equalization that still need to have action taken on these. Chairman Raymond said they can accept the new appraised value or the appeal.

[3:53:12 PM](#) **Motion by Commissioner Hancock to deny the Birch Creek Ranches appeal. Second by Commissioner Farnsworth. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

[3:53:39 PM](#) **Motion by Commissioner Farnsworth to deny appeal for VHS properties, LLC. Second by Commissioner Hancock. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

[3:53:57 PM](#) **Motion by Commissioner Hancock to deny the initial appeal for Karin Fry but will allow the new values as specific adjustments for the property. Second by Commissioner Farnsworth. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

[3:55:17 PM](#) Recess Board of Equalization  
Open session 4:02

## SOCIAL SERVICES – GAIL ROBBINS

- **EXECUTIVE SESSION 74-206(D) – RECORDS EXEMPT FROM DISCLOSURE**

[4:02:49 PM](#) Canceled executive session.

[4:03:08 PM](#) **Motion by Commissioner Hancock to amend the agenda and go into executive session 74-206 (B) – Personnel. Second by Commissioner Farnsworth. All in favor – aye. Motion passed.**

[4:03:53 PM](#) **Motion by Commissioner Farnsworth to go into an executive session 74-206 (B) – Personnel. Second by Commissioner Hancock. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

Open session 4:07

[4:07:56 PM](#) **Motion by Commissioner Farnsworth to approve the personnel action form for a part-time deputy court clerk. Second by Commissioner Hancock. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

## SHERIFF – STEVE ANDERSON & WEST JEFFERSON SCHOOL DISTRICT

- **SCHOOL RESOURCE OFFICER**

[4:10:03 PM](#) Sheriff Anderson said he has meet with the West Jefferson school district. There are some safety concerns in their schools. Do say the patrol has gotten better. They have come forward with a proposal to add a resource officer for the schools. Sheriff Anderson's only concern is this is the deputy's livelihood hood. If they provide this position he does not want this position pulled if funding becomes unavailable. Commissioner Hancock said that the West Jefferson School had come in and spoke with them about needing someone in the school nine months. With School District #251 they pay 70% and the county pays 30% for two deputies. For a resource officer in West Jefferson it would be \$28,871.93 which is half. Commissioner Hancock said something they may need in the contract that they will not be full-time in the school.

[4:14:30 PM](#) Sheriff Anderson said this has been discussed. The officer would leave to attend other call if needed in that area in the time frame. Gives them an officer on that side of the county and a resource officer in the school.

[4:15:06 PM](#) **Robin Dunn left the room.**

[4:15:16 PM](#) Would suggest leaving this individual in the area when they are not in the schools. Chairman Raymond said he supports the concepts and the need. If they are going to finance differently for the West Jefferson district then for School District #251 need to make sure that all parties know why. Commissioner Hancock said his concern is they cannot expect the same coverage with this cost. Would have to scale back some hours in the schools. Would need to allow this deputy to patrol the area as well.

[4:18:33 PM](#) Chairman Raymond said they support this. Sheriff Anderson mentioned on salary lines are operating under 9%. Cautious because they do not want to absorb this position if the school was to pull their funding.

[4:19:35 PM](#) **Robin Dunn is in the room.**

[4:19:39 PM](#) Chairman Raymond said some funding issues have been brought up. The published amount to open the budget has already been sent to the paper. Chairman Raymond told the Sheriff he may have to absorb this until the new budget starts. Other option from a budget standpoint would be to have this position start after the new budget begins.

[4:24:29 PM](#) Commissioner give their support on this.

[4:28:39 PM](#) Discuss where the ammunition came out of in the capital account in the claims.

[4:32:18 PM](#) **Robin Dunn left the room.**

## **PARK & RECREATION – REBECCA SQUIRES**

- **LAKE WATER PERMIT**

[4:33:06 PM](#) Rebecca has an application for an amendment for the water rights at the lake. Have been operating on a permit and are now changing this to a license.

[4:33:35 PM](#) **Robin Dunn is in the room.**

[4:33:42 PM](#) Rebecca said she has the application filled out. This needs to be signed and paid for to convert this from a permit to a license. Rebecca said they are not receiving water from The Great Feeder.

[4:35:37 PM](#) **Motion by Commissioner Hancock to approve the application for amendment for water rights with the State of Idaho for the necessary payment. Second by Commissioner Farnsworth. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

## **COMMISSIONERS**

- **SIGN CERTIFICATES OF RESIDENCY**

[4:38:26 PM](#) **Motion by Commissioner Farnsworth to approve certificates of residency for College of Southern Idaho for Jessica Kofoed and Lydia Stubbs. Second by Commissioner Hancock. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

- **APPROVE COMMISSIONER MEETING MINUTES**

[4:40:05 PM](#) **Motion by Commissioner Hancock to accept the Special Jefferson County Commissioner meeting minutes for July 6, 2016. Second by Commissioner Farnsworth. All in favor – aye. Motion passed.**

- **NEW BUILDING UPDATE**

[4:41:26 PM](#) Commissioner Hancock said that he has not gotten ahold of everyone he would like to speak to. Rebecca mentioned may put this online on the bid website that Dave had created. Commissioner Farnsworth liked the building they went and toured. Will continue looking at architects and bring this to the next meeting.

- **BUDGET**

[4:43:23 PM](#) Colleen goes over that they have scheduled July 26 and July 27 for the budget workshop meetings. Have the public hearing ready to open the budget. Working on revenue projections. Will be meeting again on July 25. Colleen will email their budget prior to the meeting.

- **SOIL CONSERVATION DISTRICT**

[4:44:49 PM](#) Rebecca said that Joyce Smith from West Side Soil & Water had provided a request for funds. Colleen said that she has received two requests from the soil conservation districts. Jeremy Hall had brought in a budget request as well. Rebecca said that Jefferson Soil and Water District would like to have this letter of intent signed since their budget is due in August.

[4:47:44 PM](#) **Motion by Commissioner Farnsworth to accept the letter of intent with the Jefferson Soil and Water District. Second by Commissioner Hancock. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

- **APPROVE CLAIMS**

[4:48:57 PM](#) Sheriff Anderson is here for a claim issue. Sheriff Anderson brings up they had a car budgeted for and this car has already been purchased. Chairman Raymond said even though he had budgeted in the capital for this it has to be brought before the board. Colleen said for the capital vehicles they have \$74,000 in the budget. Sheriff Anderson did not realize that vehicles that were

budgeted for still needed to come before the board for approval. In the past the ammunition has been taken out of the capital account. Sheriff Anderson has a vehicle that is going to be delivered and another on order. Discuss the vehicles

[5:04:26 PM](#) **Motion by Commissioner Hancock to approve the purchase of two vehicles one a Taurus and an Explorer for the Sheriff's Office. Second by Commissioner Farnsworth. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

**Reconvene Board of Equalization 5:05**

[5:06:03 PM](#) Boyd Foster is back he appreciates the opportunity to have this time to go and meet with Jessica. There are a lot of anger and frustration from the previous meeting. In meeting with Jessica she has been more than fair. Still have questions on some of the dry grazing. There were some adjustments that have been made and now they agree with what has been discussed.

[5:07:39 PM](#) Chairman Raymond said many individuals also got the opportunity to meet one on one with the appraisers.

[5:08:00 PM](#) Jessica said while looking at a few parcels in area 11, felt like on #RP04N35E220000 this should have a minus 15% adjustment on this due to it has a lot of rock outcropping. On #RP04N35E232400 felt like this should have a minus 10% adjustment. On #RP04N35E230001 should also have a minus 10% adjustment. On #RP04N36E300000 should have a minus 25% adjustment after talking with the Fosters this is one of the worst properties. On #RP04N36E293000 should also have a minus 25% adjustment on this. Chairman Raymond asked if these are all in area 11. Jessica said some are right on the line of 11 and 12.

[5:10:53 PM](#) Boyd said that they have a lot of notices. Have gone through a lot of them and feel these are very fair. Appreciate the time and allowing this review. For the larger percentage adjustments some of this field does not have road access.

[5:11:58 PM](#) Jessica said in the reappraisal process they go out and look at the land. Has also received an updated map. When they appraise they go out and look at the area as well as look at the map which showed there were some obvious changes that needed to be made.

[5:12:34 PM](#) **Motion by Commissioner Hancock to accept the adjusted values for #RP04N35E220000, #RP04N35E232400, RP04N35E230001, RP04N36E300000, RP04N36E293000. Second by Commissioner Farnsworth. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

• **APPROVE CLAIMS**

[5:18:07 PM](#) Back to discussing claims. Call Dave Walrath to clarify a claim. Have come to a Western State claims. Is this the hot mix that went through the paver? Dave said this was actually for when they did some overlay on Archer Highway.

[5:26:15 PM](#) **Motion by Commissioner Hancock to approve claims from 6/27/2016 to 7/8/2016 for \$524,525.96. Second by Commissioner Farnsworth. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

[5:28:07 PM](#) **Motion by Commissioner Farnsworth to adjourn the BOE. Second by Commissioner Hancock. All in favor – aye. Motion passed.**

**ATTORNEY – ROBIN DUNN**

• **EXECUTIVE SESSION 74-206(F) – LEGAL**

[5:29:02 PM](#) **Motion by Commissioner Hancock to go into executive session 74-206 (F) – Legal. Second by Commissioner Farnsworth. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

**Open session 5:34**

[5:34:13 PM](#) Chairman Raymond said they received update on legal issue. No action taken and no decision made.

[5:34:26 PM](#) **Motion by Commissioner Farnsworth to adjourn at 5:34. Second by Commissioner Hancock. All in favor – aye. Motion passed.**

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*Chairman of the Board*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Clerk of the Board*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*County Clerk*

\_\_\_\_\_  
*Date*