

**Special Jefferson County Commissioner Meeting
July 6, 2016**

Meeting called to order at 9:00. Those present are Commissioner Farnsworth, Commissioner Hancock, Chairman Raymond, Assessor Cody Taylor, Appraiser Jessica Tate, Appraiser Kathy Howe, Clerk Colleen Poole; Audrey Moon is clerk of the board. Pledge of Allegiance offered by Chairman Raymond. Prayer offered by Colleen Poole.

Assessor – Cody Taylor & Appraisers

• **Request for a BOE on Assessors Recommendation for Ag (Category one) Schedule Adjustments**

[9:01:40 AM](#) Chairman Raymond said they will reconvene their Board of Equalization.

[9:02:13 AM](#) Cody goes over that on the fourth Monday of June the Assessor's office can no longer make adjustments in the tax rolls. They are here to request the authority to open this and change the ag assessments for category one.

[9:03:12 AM](#) **Motion by Commissioner Farnsworth to grant the Assessor's office the authority to open the rolls to make the schedule adjustments for category one ag. Second by Commissioner Hancock. All in favor – aye. Motion passed.**

[9:04:02 AM](#) Jessica goes over this is due to the information they have received after the assessments have been sent out. Jessica has the base rates per parcel. This is where the adjustments come from. Also has a map of the areas in the county. Gives the soil area and the values from 2009 to 2015.

[9:05:15 AM](#) Chairman Raymond said this change of values is due to the individuals coming in and sharing information which has helped them come to the correct assessment. Jessica had sent out questionnaires. Only fourteen questionnaires came back and only six of those had any helpful information. First time doing this they sent out seventy-seven questionnaires. Next year everyone with ag parcels will get a questionnaire. Cody said citizens need to realize the importance of their feedback. Commissioner Hancock said he had heard of some concerns about this being released to the public. May need to put on the questionnaire that all of the information received is confidential. Commissioner Farnsworth said he had also heard some say it is not their business but it is to an extent.

[9:07:45 AM](#) Commissioners review the information that they have been provided.

[9:09:11 AM](#) Chairman Raymond asked Jessica when they received the initial recommendation they had added to the value of the county. Jessica hands him a report. Chairman Raymond said at first glance this looks good. Jessica said she believes it's about a 32% increase instead of around 77%.

[9:11:30 AM](#) Discuss areas.

[9:12:46 AM](#) Commissioner Hancock said each parcel may be a little different. Jessica said this will depend on the land. Power lines, ditches and rock outcroppings all effect the assessment.

[9:13:21 AM](#) Commissioner Farnsworth asked why they would get a credit for ditches if they use the ditch. Jessica said that these are exempt and have no value. Anything that makes it harder to farm will get a credit. Jessica said if it runs through the middle of the ground and makes the land harder to farm. Can look for these on the aerial maps.

[9:15:40 AM](#) Discuss the areas and the increase. Commissioner Hancock goes over the percentages of increase. In area two will have around a 10% increase, area three 34% increase, area four 51% increase, area five 27% increase, area six 36% increase, area eleven 65% increase, area twelve 22% increase and area thirteen 47% increase.

[9:17:06 AM](#) Cody asked if they still need to meet on Friday? Chairman Raymond said this accomplishes what he wanted but may want to make a decision on the BOE's they have already heard. Discuss the meeting on Friday.

[9:18:54 AM](#) Chairman Raymond said he did speak with Matt from the State Tax Commission and it is hard to get an extension at this point. They need to try and wrap these up on Monday.

[9:19:23 AM](#) Cody said that a lot of the forms were not completed and they did not follow proper protocol. Can ask for an extension if they do not have enough information on Monday. Chairman Raymond said that there were a few that they were waiting on information. Has this been received? Discuss the Mickelsen property. Jessica is still not sure what they are appealing. Did not see a corrected form but will recheck.

[9:22:47 AM](#) Chairman Raymond recalls the other one in question was Mrs. Fry's property. The category one ag change will affect her subdivision. Would also have to consider the adjustment that Jessica had noted for the ditches through the property.

[9:25:22 AM](#) Cody does mention that the farmers that are coming in on Monday may believe this is a general meeting. They need to understand the protocol and need to be informed of the procedures. Commissioner Hancock thinks these changes will solve a lot of the issues.

[9:26:49 AM](#) Look at the agenda for Monday.

[9:30:42 AM](#) Commissioners thank them for their hard work.

[9:30:53 AM](#) Motion by Commissioner Hancock to recess the Board of Equalization at 9:34. Second by Commissioner Farnsworth. All in favor – aye. Motion passed.

Chairman of the Board

Date

Clerk of the Board

Date

County Clerk

Date