

**OFFICE OF THE BOARD OF COUNTY COMMISSIONERS
OF BLAINE COUNTY
SPECIAL MEETING OF THE JUNE 2013 SESSION**

BOARD OF EQUALIZATION

Eighth Day

Wednesday, June 26, 2013

Pursuant to Statutory Provisions, the Board of Blaine County Commissioners (BCC) met this day at 9:00 a.m. Present were Chairman Lawrence Schoen; Vice Chairman Angenie McCleary, Commissioner Jacob Greenberg; Blaine County Assessor Valdi Pace; Chief Deputy Assessor Martha Heuston; Blaine County appraisers Joanne Freeman, Jarrott Miller, Nina Orvik, Tammy Robison, Erin Swanson, and Jim Williams; Deputy County Clerk Amy Rivkin; and Recording Secretary Sunny Grant.

Chairman Schoen called the meeting to order at 9:01 a.m.

BOARD OF EQUALIZATION (BOE) PROPERTY ASSESSMENT APPEALS

McCleary moved, seconded by Greenberg, to convene as the Board of Equalization. Motion carried unanimously.

Averell Mortimer (represented by Brian Barsotti and Kyle Kunz) – RPS0411000020

Chairman Schoen outlined the procedure for the assessment appeal.

Appellant's representatives Brian Barsotti and Kyle Kunz and County Appraiser Jim Williams were sworn in by Chairman Schoen.

Appellant's representatives Barsotti and Kunz presented the property assessment appeal. Appraiser Jim Williams presented for the Assessor's office. After appellant's rebuttal, the BOE deliberated on the appeal.

McCleary moved, seconded by Greenberg, to adjust Blaine County assessor's value on Parcel RPS0411000020 to \$1,381,966. Motion carried unanimously.

Wood River Properties (Harry Rinker, by phone) – RP002590010020

Chairman Schoen outlined the procedure for the assessment appeal.

Appellant Harry Rinker and County Appraiser Jim Williams were sworn in by Chairman Schoen.

Appellant Rinker presented his property assessment appeal. Appraiser Jim Williams presented for the Assessor's office. After appellant's rebuttal, the BOE deliberated on the appeal.

McCleary moved, seconded by Greenberg, to adjust Blaine County assessor's value on Parcel RP002590010020 to \$1,300,000. Motion carried unanimously.

Willard Living Trust (Michael Willard, by phone) – RP00398000001A

Mr. Willard was driving to his office when the BOE reached him, by phone.

McCleary moved, seconded by Greenberg, to continue the appeal to 10:20 a.m. Motion carried unanimously.

Casey Finegan – RPK09230001060

Chairman Schoen outlined the procedure for the assessment appeal.

Appellant Casey Finegan and County Appraiser Tammy Robison were sworn in by Chairman Schoen.

Appellant Finegan presented his property assessment appeal. Appraiser Robison presented for the Assessor's office. After appellant's rebuttal, the BOE deliberated on the appeal.

Greenberg moved, seconded by McCleary, to adjust Blaine County assessor's value on Parcel RPK09230001060 from \$155,365 to \$140,329. Motion carried unanimously.

Willard Living Trust (Michael Willard, by phone) – RP00398000001A, CONTINUED

Chairman Schoen outlined the procedure for the assessment appeal.

Appellant Michael Willard and County Appraiser Nina Orvik were sworn in by Chairman Schoen.

Appellant Willard presented his property assessment appeal. Appraiser Orvik presented for the Assessor's office. After appellant's rebuttal, the BOE deliberated on the appeal.

McCleary moved, seconded by Greenberg, to adjust Blaine County assessor's value on Parcel RP00398000001A to \$3,191,146. Motion carried unanimously.

Barbara and Donald Miller (Represented by Barb Miller and Janine Bear) – RP001120010010

Chairman Schoen outlined the procedure for the assessment appeal.

Appellant Barb Miller and appellant's representative Janine Bear and County Appraiser Nina Orvik were sworn in by Chairman Schoen.

Appellant's representative Janine Bear presented the property assessment appeal. Appraiser Nina Orvik presented for the Assessor's office. Assessor Valdi Pace commented on the appeal. After appellant's rebuttal, the BOE deliberated on the appeal.

McCleary moved, seconded by Schoen, to continue the Barbara and Donald Miller BOE appeal to the afternoon of July 2, 2013. Motion carried unanimously.

**IDAHO CODE EQUALIZATION OF ASSESSMENTS 63-506 –
NOTICE TO TAXPAYERS OF NEW ASSESSMENTS AND CHARGES**

Greenberg moved, seconded by McCleary, to correct the value of Parcel RP002480000060 for appraisal year 2013 to \$3,906,447. Motion carried unanimously.

Greenberg moved, seconded by McCleary, to correct the value of Parcel RP002590010010 for appraisal year 2013 to \$1,300,000. Motion carried unanimously.

Greenberg moved, seconded by McCleary, to correct the value of Parcel RP002590010030 for appraisal year 2013 to \$1,300,000. Motion carried unanimously.

Greenberg moved, seconded by McCleary, to correct the value of Parcel RPH0000052011A for appraisal year 2013 to \$310,800. Motion carried unanimously.

McCleary moved, seconded by Schoen, to correct the value of Parcel RPH0000052015A for appraisal year 2013 to \$54,911. Motion carried unanimously.

McCleary moved, seconded by Greenberg, to correct the value of Parcel RPH0000068001A for appraisal year 2013 to \$954,480. Motion carried unanimously.

McCleary moved, seconded by Greenberg, to correct the value of Parcel RPH0000068006A for appraisal year 2013 to \$956,578. Motion carried unanimously.

McCleary moved, seconded by Greenberg, to correct the value of Parcel RPS03500000010 for appraisal year 2013 to \$363,549. Motion carried unanimously.

Greenberg moved, seconded by McCleary, to correct the value of Parcel RPS03500000070 for appraisal year 2013 to \$277,000. Motion carried unanimously.

Greenberg moved, seconded by McCleary, to correct the value of Parcel RPS03500000160 for appraisal year 2013 to \$367,876. Motion carried unanimously.

Greenberg moved, seconded by McCleary, to correct the value of Parcel RPS03500000170 for appraisal year 2013 to \$336,406. Motion carried unanimously.

Greenberg moved, seconded by McCleary, to correct the value of Parcel RPS03500000190 for appraisal year 2013 to \$237,600. Motion carried unanimously.

Greenberg moved, seconded by McCleary, to correct the value of Parcel RPS03500000200 for appraisal year 2013 to \$237,600. Motion carried unanimously.

Greenberg moved, seconded by McCleary, to correct the value of Parcel RPS03500000220 for appraisal year 2013 to \$222,500. Motion carried unanimously.

McCleary moved, seconded by Greenberg, to correct the value of Parcel RPS03500000230 for appraisal year 2013 to \$237,600. Motion carried unanimously.

McCleary moved, seconded by Greenberg, to correct the value of Parcel RPS03500000240 for appraisal year 2013 to \$237,600. Motion carried unanimously.

McCleary moved, seconded by Greenberg, to correct the value of Parcel RPS04070020030 for appraisal year 2013 to \$10,560. Motion carried unanimously.

McCleary moved, seconded by Greenberg, to correct the value of Parcel RPS04200000520 for appraisal year 2013 to \$375,091. Motion carried unanimously.

McCleary moved, seconded by Greenberg, to correct the value of Parcel RPS07120040120 for appraisal year 2013 to \$375,144. Motion carried unanimously.

McCleary moved, seconded by Greenberg, to correct the value of Parcel RPH0000137007A for appraisal year 2013 to \$628,989. Motion carried unanimously.

Edgar and Carol Sinnott – RPB04090060020

Chairman Schoen outlined the procedure for the assessment appeal.

Appellant Edgar Sinnott and County Appraiser Jim Williams were sworn in by Chairman Schoen.

Appellant Sinnott presented his property assessment appeal. Appraiser Williams presented for the Assessor's office. Assessor Valdi Pace commented on the appeal. After appellant's rebuttal, the BOE deliberated on the appeal.

McCleary moved, seconded by Greenberg, to sustain assessor's value on Parcel RPB04090060020 at \$222,471. Motion carried unanimously.

Schoen told the appellant he could appeal the BOE's decision with the State Board of Tax Appeals.

Kevin and Mary Garrison – RP002700000130

Chairman Schoen outlined the procedure for the assessment appeal.

Appellant Kevin Garrison and County Appraiser Nina Orvik were sworn in by Chairman Schoen.

Appellant Garrison presented his property assessment appeal. Appraiser Orvik presented for the Assessor's office. Assessor Valdi Pace commented on the appeal. After appellant's rebuttal, the BOE deliberated on the appeal.

Greenberg moved, seconded by McCleary, to adjust Blaine County assessor's value on Parcel RP002700000130 from \$542,854 to \$518,000. Motion carried unanimously.

Teraform Companies LLC (Represented by Tauna Walker, by phone) – RPH04860010010, RPH04860010020, and RPH04860010030

Chairman Schoen outlined the procedure for the assessment appeal.

Appellant's representative Tauna Walker and County Appraiser Jim Williams were sworn in by Chairman Schoen.

Appellant's representative Walker presented the property assessment appeal. Appraiser Williams presented for the Assessor's office. After appellant's rebuttal, the BOE deliberated on the appeal.

McCleary moved, seconded by Greenberg, to adjust Blaine County assessor's value on Parcel RPH04860010010 to \$115,262. Motion was stricken from the record.

McCleary moved, seconded by Greenberg, to adjust Blaine County assessor's value on Parcel RPH04860010010 to \$115,262; adjust Blaine County assessor's value on Parcel RPH04860010020 to \$280,532, and adjust Blaine County assessor's value on Parcel RPH04860010030 to \$204,302, for a total valuation of the three properties for appraisal year 2013 of \$600,096. Motion carried unanimously.

IDAHO CODE EQUALIZATION OF ASSESSMENTS 63-506 – NOTICE TO TAXPAYERS OF NEW ASSESSMENTS AND CHARGES

Greenberg moved, seconded by McCleary, to correct the value of Parcel RPK07640000070 for appraisal year 2013 to \$168,455. Motion carried unanimously.

Greenberg moved, seconded by McCleary, to correct the value of Parcel RPK02790000010 for appraisal year 2013 to \$349,316. Motion carried unanimously.

Greenberg moved, seconded by McCleary, to correct the value of Parcel RP005540000400 for appraisal year 2013 to \$507,408. Motion carried unanimously.

Greenberg moved, seconded by McCleary, to correct the value of Parcel RP03N18007544C for appraisal year 2013 to \$761,031. Motion carried unanimously.

Greenberg moved, seconded by McCleary, to correct the value of Parcel RP005690000410 for appraisal year 2013 to \$742,703. Motion carried unanimously.

(The following motion for Meadowland Farms has an incorrect parcel number and is corrected in a motion made at the end of the meeting) **McCleary moved, seconded by Greenberg, to correct the value of Parcel RP003780000030 for appraisal year 2013 to \$20,716. Motion carried unanimously.**

McCleary moved, seconded by Greenberg, to correct the value of Parcel RPH04500010090 for appraisal year 2013 to \$104,254. Motion carried unanimously.

McCleary moved, seconded by Greenberg, to correct the value of Parcel RPH04430020230 for appraisal year 2013 to \$338,182. Motion carried unanimously.

(This is a correct motion for Parcel RP003780000030.) **McCleary moved, seconded by Greenberg, to correct the value of Parcel RP003780000030 for appraisal year 2013 to \$662,543. Motion carried unanimously.**

Parker Gulch LLC (Represented by Scott Curtis) – RPK05950010100

Chairman Schoen outlined the procedure for the assessment appeal.

Appellant Scott Curtis and County Appraiser Tammy Robison were sworn in by Chairman Schoen.

Appellant Curtis presented his property assessment appeal. Appraiser Robison presented for the Assessor's office. After appellant's rebuttal, the BOE deliberated on the appeal.

McCleary moved, seconded by Greenberg, to sustain assessor's value on Parcel #RPK05950010100 at \$570,000. Motion carried unanimously.

Schoen told the appellant he could appeal the BOE's decision with the State Board of Tax Appeals

**IDAHO CODE EQUALIZATION OF ASSESSMENTS 63-506 –
NOTICE TO TAXPAYERS OF NEW ASSESSMENTS AND CHARGES, CONTINUED**

McCleary moved, seconded by Greenberg, to correct the Parcel Number on an earlier motion for Meadowland Farms. The motion was made with an incorrect Parcel number RP003780000030 and a correct value amount of \$20,716. The correct motion is: McCleary moved, seconded by Greenberg, to correct the value of Parcel MH1TPF0000070 for appraisal year 2013 to \$20,716. Motion carried unanimously.

ADJOURN

At the hour of 3:33 p.m. p.m., the BOE finding no more business before them adjourned.

Attest: _____ Approved _____
JoLynn Drage
County Clerk
Lawrence Schoen
Chairman