

**OFFICE OF THE BOARD OF COUNTY COMMISSIONERS
OF BLAINE COUNTY
SPECIAL MEETING OF THE JULY 2015 SESSION
BOARD OF EQUALIZATION**

Second Day

Thursday, July 2, 2015

Pursuant to Statutory Provisions, the Board of Blaine County Commissioners met this day at 1:20 p.m. Present were Chairman Jacob Greenberg; Vice-Chair Angenie McCleary; Assessor Valdi Pace; Chief Deputy Assessor Martha Heuston; Deputy County Clerk Amy Rivkin; Appraisers Jim Williams, Joanne Freeman, Tammy Robison; and Recording Secretary Sunny Grant.

Commissioner Lawrence Schoen was absent from today's meeting.

Chairman Greenberg called the meeting to order at 1:20 p.m.

BOARD OF EQUALIZATION (BOE) PROPERTY ASSESSMENT APPEALS

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

Chairman Greenberg advised each appellant that this appeal is of property valuation, not property taxes. The appraisal is based on information and market sales to January 1, 2015. No sales information in 2015 can be considered. According to Idaho law, the Assessor's valuation is presumed to be correct unless the appellant presents a preponderance of evidence that the Assessment is incorrect.

Each applicant is given the opportunity to present their appeal, followed by questions from staff and the BOE Commissioners. The Assessor will explain how they appraised the property, followed by questions from the appellant and BOE. The appellant and assessor have time for rebuttal. The BOE will then deliberate and present their decision.

Appellants have 30 days to appeal the BOE's decision to the Idaho State Board of Tax Appeals.

James Carconen – RPS03050000180

Appellant James Carconen was present by phone. Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Carconen, Blaine County Assessor Valdi Pace and Blaine County Appraiser Jim Williams were sworn in by Chairman Greenberg.

Appellant Carconen presented his property assessment appeal. Appraiser Jim Williams presented for the Assessor's office. The BOE deliberated on the appeal.

McCleary moved, seconded by Greenberg, to sustain assessor's valuation on Parcel RPS03050000180 at \$912,948. Motion carried 2/0.

Chairman Greenberg advised the appellant that he can appeal the BOE's decision to the Idaho State Board of Tax Appeals.

Zimmerman, Marc Family Limited Partnership – RP05N170157920

Chairman Greenberg called Mr. Zimmerman's phone number. There was no answer, so Chairman Greenberg left a message that the Board of Equalization would move to sustain the Assessor's valuation.

McCleary moved, seconded by Greenberg, to sustain assessor's valuation on Parcel RP05N170157920 at \$1,060,981. Motion carried 2/0.

AMEND AGENDA

McCleary moved, seconded by Greenberg, to amend today's July 1, 2015 agenda to add a 2:40 Continuation of Richard M. and Yongia M. Tanaka's Board of Equalization Appeal on Parcel MH1TWSM007006A from the June 30, 2015 Board of Equalization meeting. Motion carried 2/0.

CHRISTY HAMILTON EAMES – MH1TWSM005008A

Appellant Christy Hamilton Eames was present by phone. Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Eames, Blaine County Assessor Valdi Pace and Blaine County Appraiser Joanne Freeman were sworn in by Chairman Greenberg.

Appellant Eames presented her property assessment appeal. A trailer on the property leaks badly, and isn't worth fixing. The trailer is still on the property because it is situated in such a way that it must be demolished in order to remove it. Staff said they were unable to see the interior of the trailer and had no photos of the trailer's interior. Blaine County Assessor Valdi Pace suggested the appellant appeal the BOE's decision to the Idaho State Board of Tax Appeals; in the meantime, the appraiser will meet with the appellant at the trailer and may suggest a revised valuation to the State Board.

McCleary moved, seconded by Greenberg, to sustain assessor's valuation on Parcel MH1TWSM005008A at \$20,953. Motion carried 2/0.

BEVERLY WILLIAMS – MH1TRB00000310

Chairman Greenberg called Ms. Williams' phone number. There was no answer, so Chairman Greenberg left a message that the Board of Equalization would move to sustain the Assessor's valuation.

McCleary moved, seconded by Greenberg, to sustain assessor's value on Parcel MH1TRB00000310 at \$9,174. Motion carried 2/0.

RICHARD M. AND YONGIA M. TANAKA – MH1TWSM007006A

Blaine County Appraiser Joanne Freeman physically inspected the property and agreed to reduce the property value.

McCleary moved, seconded by Greenberg, to change assessor's valuation on Parcel MH1TWSM007006A to \$6,034, based on water damage to the trailer on the property. Motion carried 2/0.

ADJOURN

At the hour of 2:19 p.m., the BOE finding no more business before them adjourned.

Attest: _____ Approved _____

JoLynn Drage
County Clerk

Jacob Greenberg
Chairman