

Bear Lake County Commissioners' Special Meeting
June 26, 2023
Commissioners' Chambers – Paris, Idaho

The Board of Bear Lake County Commissioners met for a special meeting at 9 a.m. Monday, March 26, 2023, in the Commissioners' Chambers in Paris, Idaho. Video access to the meeting also was available via Zoom. Members present were Commission Chairman Bradley D. Jensen, Commissioner Rex L. Payne, Commissioner Wynn S. Olsen and Amy Bishop, Clerk of the Board. Also in attendance were Assessor Jannelle Jensen, Deputy Assessor Bailee Argyle, Deputy Clerk Paul Christiansen and other members of the public.

APPROVE AGENDA – ACTION ITEM

Because the Board would be entering into a quasi-judicial Board of Equalization (BOE) hearing during the length of the meeting, Commissioner Jensen requested the addition of an executive session to the agenda to provide for the potential of the Board's need to confer with legal counsel.

MOTION: Commissioner Olsen made a motion to accept the meeting agenda with the addition of an executive session as the last agenda item. The motion was seconded by Commissioner Payne. The motion carried.

JUSTIN HATCH – EXTENSION OFFICE BUDGET

University of Idaho Extension Educator Justin Hatch appeared via Zoom and discussed with the Board the Bear Lake County Extension Office Budget. The office's budget for Fiscal Year 2024 had not changed much from the previous year, he said.

Commissioner Payne pointed out that the extension office budget now requested the addition of funding for a vehicle lease to be used by the extension agent. Hatch said he had discussed with his office finding a small SUV-type vehicle. Commissioner Payne and Clerk Amy Bishop suggested something similar to what the Bear Lake County Assessor's Office uses, a Toyota RAV4.

The budget line item for the lease showed Hatch had originally requested \$2,500 per year, but the clerk had bumped that number to \$2,700 because the extension office originally had planned for a small pickup truck, Commissioner Payne said. Bishop added that a small SUV lease should fall within that \$2,500 - \$2,700 figure without trouble.

Commissioner Payne said it was prudent the county and the extension office set a deadline for when the extension educator candidate – to whom an offer of employment had been extended – needs to accept or reject the proposed job offer.

Bishop asked Hatch if a salary adjustment for his office's part-time employee was something that was being examined. Hatch said the University of Idaho pays part-time employees about \$16 per hour, and he hoped the county could find a way to raise its pay for that extension office position so it would fall

closer to the U of I rate. Bishop said she and her office will look at the figures offered by U of I to see where they lie. Commissioner Payne said he had offered those in one of his committee assignment reports during a Board meeting, sometime since the first of 2023.

BOARD OF EQUALIZATION

MOTION: Commissioner Payne made a motion to leave the regular meeting and enter into the Board of Equalization hearing. The motion was seconded by Commissioner Olsen.

Roll Call Vote. Commissioner Olsen, aye. Commissioner Jensen, aye. Commissioner Payne, aye.

The Board entered the Board of Equalization hearing at 9:15 a.m.

Clerk Amy Bishop said the county had received five property value assessment appeal applications to be addressed at the June 26, 2023, BOE hearing. Of the five appeals, one person would present their case to the Board in person; two appellants would appear via Zoom; and two appellants had chosen to not appear, with their petitions to be read by the clerk to the Board and entered into the public record.

FIRST APPEAL – MARK SCADDEN PROPERTY

Mark Scadden, an appellant with a home at 136 Canyon View Place in Fish Haven, was the first petitioner to present to the Board. The property, designated as county parcel No. 045012.00, is located in The Pointe at Canyon Estates subdivision, lot 12, within a gated community and sits on 3.22 acres.

Scadden said he is a part-time resident who has been visiting Bear Lake for 35 years to take part in the natural beauty of the area. He said the tax value on the property land increased more than \$100,000 – about 57 percent, from \$179,198 in 2022 to \$282,237 in 2023. Additionally, he said, the land value has risen 156 percent since Scadden purchased it in 2019 for \$110,000. While the value on his home had not changed, the county assessment of the property's land value saw the significant increase.

The property is located in a flat area, while the comparable properties used by the county in its assessment were higher on the hill and included better views, Scadden said. Additionally, he believed the county used assessment comparables that were not proper comparisons as related to the value of his property. These included property lots sold in The Reserve, where properties are often bought with the intent to build large-scale, short-term rental accommodations. No high-capacity short-term rental properties are permitted in the Canyon Estates subdivision, Scadden said.

Scadden said two properties in Canyon Estates sold in 2022 more accurately depict property value. One property, located at 88 Mona Court and consisting of 5.07 acres, sold for \$248,500. This translates to a sale value comprised of about \$49,000 per acre. The second property – located at 1150 Canyon Estates Drive – consists of 5.07 acres and sold for \$349,000. That figures to about \$69,000 sale value per acre, he said.

Per a letter received in 2022 from then-Assessor Heber Dunford, state law requires the county assessor to set property values no less than 90 percent of and no greater than 110 percent of the actual market,

Scadden said. Because of this, it is Scadden's belief that actual market values of Canyon Estates property lots are between \$49,000 per acre and \$69,000 per acre, and he said he thinks his property falls in the middle and should be valued at \$59,000 per acre.

Deputy Assessor Bailee Argyle, presenting on behalf of the Bear Lake County Assessor's Office, said 66 vacant land sales in the Fish Haven lakeview area were taken into account when determining what values should be in 2023. These sales, for assessment needs, are given a site value rather than a value per acre. The comparable properties used in the assessor's report, while not equal in acreage, were similar in size and shape overall, she said.

Of the 66 lakeside vacant land sales in 2022, 21 were found in The Reserve, Aspen Creek Meadows and Canyon Estates. These properties were not compared dollar for dollar or acre per acre, Argyle said, but rather examined as what they had been valued at versus what they sold for. These comparables show the surrounding subdivisions were in the 50th percentile of market value, and thus they validate the assessor's increase. Additionally, she said, all lakeview subdivisions in Fish Haven were treated equitably and were given the same adjustment – in this case, 57 percent – across the board.

Argyle said that it would be impossible for the assessor's office to assess the value of each individual lot within those lakeside subdivisions and, in addition, the entire county. Because of this, an average assessment taken from a list of comparable sales – in the case of lakeview area, an average taken from the data of 66 vacant land sales – led to an equitable change for the comparable properties found in that area across the board.

Jase Cundick, consulting appraiser with the Idaho State Tax Commission, helped to clarify the assessment process to the Board. He said as the Bear Lake County Assessor's Office examined lakeview properties and looked at sales in those subdivisions from 2022, the sales in each of those subdivisions correlated with the 50th percentile – meaning the properties sold, on average, for 50 percent more than what they had been previously assessed at. Through that comparable data, the assessor's office can determine the assessment values on these properties needed to be raised in order to align with the market, he said.

Cundick said the way that Dunford's 2022 letter was being interpreted by the property owner was not exactly correct. State code actually requires assessors to set property values as close to market value as possible. However, when the state runs ratio reports, the county has to be between 90 percent and 100 percent of market value in order to be in compliance.

When it comes to the lakeview properties, Cundick said, an assessment system was used to calculate what percent the values needed to increase in order to get in alignment with the market. The Bear Lake County Assessor's Office started with a 55-percent increase, but that only brought those properties to about 90 percent of the market value. An additional 2.5 percent was added, which brought the property valuations into alignment with the market value, he said.

In his closing rebuttal, Scadden said he still does not believe the market value raising between 55 and 57 percent should be applicable to every lakeview location. Additionally, he said, he believes the market value is incorrect.

Commissioner Payne said the Bear Lake area usually is about two years behind the national market value figures. With real estate prices dropping now throughout much of the country, it will be interesting to see how Bear Lake County's values compare within the next couple of years, he said.

SECOND APPEAL – ROCKY AND DAYSHA TELLO PROPERTY

Rocky Tello – who appealed his assessment before the Board via Zoom phone – owns property that is part of the area known as the Spring Hollow Ranches and is designated as county parcel No. 05874.06. Tello said he had previously appealed his property assessment value in 2021. Since 2022, his property value has increased by 117 percent – from \$180,000 to \$391,713 in 2023.

The Spring Hollow Ranches area is located above Bear Lake West and is inaccessible from October to April; has no electricity, plumbing or trash pickup utilities; and has no county maintenance. Because of these unique factors, Tello said he does not believe it is just to compare his property to others in the lakeview area.

The property – a 19.99-acre lot – was purchased for \$75,000 in January 2018 as a vacant land parcel, and in the time since no improvements have been added. Tello said he parks an RV on the lot during the summer months and takes it home to his permanent residence in the fall.

Most recent area comparables show that Spring Hollow Ranches parcel No. 3 sold for \$180,000 in fall 2020, with Spring Hollow Ranches parcel No. 4 selling for \$40,000 in 2018. These are more reasonable indicators of current market value, he said.

Assessor Jannelle Jensen said the Board will be hearing three appeals – Tello's appeal and two others – from Spring Hollow Ranches property owners. She said property assessment values in Spring Hollow were lowered in 2021 by the Board of Equalization from \$391,713 to \$180,000 due to access and were based on the 2020 market. Those values – traditionally only good for a single year – were carried over in 2022 by then-Assessor Heber Dunford.

The lakeside market values have increased significantly in the past two years, and due to this increase the values in Spring Hollow in 2023 were set at \$391,713, Jensen said. The assessor's office did attempt to go to the Spring Hollow properties to conduct a physical inspection but were blocked from accessing the properties by a gate and "No Trespassing" signs. However, the county employees were able to get views of development going on in the area – including a 50-foot-by-50-foot garage that has been constructed on the parcel next to the Tello property.

Unlike the surrounding areas, the Spring Hollow Ranches properties do not have site values assigned. Instead, these are valued as acreage only and are assessed at \$19,595.45 per acre, Jensen said. The assessor's office also looked at the values of land surrounding Spring Hollow and the average value on those parcels is \$498,897.80. With all these factors taken into consideration, Jensen said she is confident the Spring Hollow lots at their current value reflect the market and were also given a lower value per acre than surrounding land due to not having access of the same quality.

Jensen presented three comparable properties. The first, located just below Spring Hollow, consists of 20.2 acres and fetched a price of \$29.703 per acre – 44 percent more than the appealed assessed value; The second property, located on Fish Haven Canyon Road, is 11.59 acres and sold for \$63.632.45 per acre and reflected a 69-percent disparity in the lower assessed value being appealed; lastly, a third parcel found north of The Reserve in an area where no current access road exists, consists of 5 acres that sold for \$40,000 per acre – 51 percent above the appealed assessed value.

Jensen reminded the Board that the Spring Hollow property values had been returned to the value that had been set for them in 2021, based off a 2020 market. Because of this, the assessor really had not raised their value but had returned it to what it had been set before being lowered by the BOE in 2021. The actual 2022 market value shows the property should be valued higher, but had been assessed at a lesser value due to the quality of access being poorer than the access to surrounding comparable properties.

Jensen said the market shows a value of \$44,445 per acre of undeveloped lakeview land, whereas the Spring Hollow lots are being valued at \$19,595.45 per acre.

Tello said he appreciated the Board's time and understood the argument being made by the assessor. When comparing his property to others in surrounding areas, his 20-acre lot probably does not include 20 acres of buildable space as sections of it are extremely steep.

THIRD APPEAL – KEVIN SCHEFFLER PROPERTY

Kevin Scheffler, owner of a 19.99-acre property located in the Spring Hollow Ranches area, chose to not appear before the Board. His appeal was read by Clerk Amy Bishop.

Scheffler bought the property in 2019 for \$40,000. In 2023, the Bear Lake County Assessor had valued the land at \$391,713. In his appeal, Scheffler wrote that he believes the value to be equal to the assessor's 2022 valuation, which stood at \$169,915.

According to Scheffler much of the property cannot be used for building, is very steep and can only be accessed via an ATV road located on a property positioned below. Scheffler said he also owns that lot. Additionally, no improvements have been made to the vacant land and all other parcels in the area have access via Mountain Way.

Assessor Janelle Jensen said in 2023 the value of this property had been brought up to the value it had been at in 2021 prior to the Board of Equalization lowering the values of lots in the Spring Hollow area. This 2021 value had been based on the market value from 2020.

Jensen said the 2022 market shows a value of \$44,445 per acre of undeveloped lakeview land, and the current assessed value, based off of 2020, has Spring Hollow lots valued at \$19,595.45 per acre – much lower than where they could be.

Additionally, Jensen said this property owner has been found to have access to the property via an easement from Mountain Way.

FOURTH APPEAL – NOEL AND KATHERINE SCHAEFER PROPERTY

Noel and Katherine Schaefer, owners of a property consisting of 19.99 acres in the Spring Hollow area and identified as parcel No. 05988.00, wanted to appear for their appeal but were unable to present at their scheduled time, Amy said. They had requested the Board reschedule them to the next BOE session on July 10.

MOTION: Commissioner Payne made a motion to reschedule the appeal of Noel and Katherine Schaefer for the Board of Equalization session to be held July 10, 2023. The motion received a second from Commissioner Olsen. The motion carried.

FIFTH APPEAL – BRETT MILLS PROPERTY

Brett Mills, owner of Lot 39 in Aspen Creek Estates Phase III, chose to not appear before the Board. His appeal – read at length by Clerk Amy Bishop – cited what he believed to be the county’s lack of empirical data as the main reason for his petition. Mills wrote he had a background in economics and real estate, and he included his resume as a means to show he was “data-driven rather than emotion-driven” in his appeal request.

The Mills property is a vacant lot consisting of 2.08 acres with no lake access and no public sewer access. He said it has no amenities of clubhouses or common area parks and features only gravel roads.

Mills wrote that national property demand had reversed in the past year. During summer 2021 when he had purchased vacant lots in Bear Lake County and neighboring Rich County, the state of Utah showed an 18-month shortage of building lots and housing inventory. As was expected, this shortage led to the above normal rates, he wrote.

The Bear Lake County Real Estate Report Card, which Mills said is validated through third-party data by MBS Highway Market Data Platform, showed Bear Lake County’s National Home Affordability in 2021 was 24 percent more affordable than the rest of the nation. This attracted more home buyers to the area because they could obtain affordable housing, and the increased demand for housing drove land and home prices up, Mills said.

With an increase in housing prices – property taxes comprising a large component of housing costs overall – Mills said Bear Lake County has now dropped on the National Home Affordability index to 87 percent, changing its position in one year to 13 percent less affordable than the rest of the United States. Mills added that it is his belief that with further increases in property tax assessments in 2023, next year will see Bear Lake County’s position on that index fall to an even less affordable position.

Mills wrote that he has observed a pivot, with last year’s housing shortages in Bear Lake and Rich Counties now changing to a surplus. Per basic economics, he added, this surplus will result in property values dropping to meet current demand.

In his appeal, Mills cited three comparable properties – two found south of the Bear Lake County border

in Garden City, Utah, and one in The Reserve at Fish Haven. The two Utah properties could not be considered by the Board, as Idaho assessors can only take properties sold within Idaho into their assessment considerations.

The comparable found in The Reserve was sold a year ago below the list price, Mills wrote. He described the comparable property as a “superior lot” inside The Reserve with lake access, a clubhouse, paved roads, a stubbed sewer and millions of dollars of amenities.

Mills argued that no documented market comparable accurately supported Bear Lake County’s adjusted assessment value of his property – which rose from \$185,378 in 2022 to \$291,970 in 2023 – and said the adjustment of market trends and comparable market data supports an estimated current market value of \$185,000, if the property was listed for sale.

Through discussions with the county assessor, Mills said he had found an average lot in Canyon View Estates sells for \$203,000 and had been mentioned as the weighted average comparable to his lot. However, he said he regards Canyon Estates as superior because it has access to many of The Reserve’s amenities.

Furthermore, Mills wrote he believes the 50-percent sweeping increase applied to lakeview properties by the Bear Lake County Assessor in 2023 will devastate the Bear Lake County market on affordability and will force people to leave the area since property taxes alone will now make up nearly 25 percent of their total monthly housing cost.

Deputy Bear Lake County Assessor Bailee Argyle said that Aspen Creek Meadows, due to its size and location, was compared to surrounding subdivisions. Collectively, these lakeview areas in Fish Haven had their values raised in 2023 about 55 percent in order to bring them in alignment with the market value data the county has available.

Argyle said that Mills, in his appeal application, had estimated the value of his property to be \$185,000 – \$10,500 less than the price he paid for purchase in July 2021. This directly contradicts with the 2022 values studies used by the Bear Lake County Assessor’s Office.

While two of Mills’ provided comparables were void from consideration due to being located in Utah, Bear Lake County Assessor Jannelle Jensen said the third example he provided – located in The Reserve – was valid and had been considered in the assessor’s ratio study. While Mills stated Canyon Estates is superior due to the access its property owners have to amenities in The Reserve, Jensen’s office – through a phone call placed on June 14, 2023 – had clarified with The Reserve’s onsite manager Paula Olson that these amenities were only available to a small number of property owners in Canyon Estates.

Again, Argyle said, the subdivisions all have their own unique site values to reflect amenities, size and location, but comparable sales in those subdivisions showed previous assessment values were within the 50th percentile below what those properties sold for on the market. Aspen Creek Estates had seven sales between 2020 and 2021 but no sales in 2022.

The assessor’s office presented four comparables that were chosen to show the surrounding

subdivisions were in the 50th percentile of market value, thus validating the assessment increase on the property. These comparable properties included a lot in Canyon Estates, one lot in Aspen Creek Meadows and two properties located in The Reserve. Of the two comparables taken from The Reserve, one had been used by Mills in his own appeal.

Jensen and Argyle reminded the Board that their studies and determinations included 66 vacant land sales in the Fish Haven lakeview area, and all those – not just the four comparables it presented today – had been used to make a decision.

Commissioner Payne said it would help clear things up to the public if property owners were informed of the scale of the comparables that had actually been used in the assessment process. Jensen said that when she speaks to property owners who are concerned about their values, she tries to educate them on how their value was determined.

Commissioner Jensen asked if the assessor had found property values – for residential and recreational use – have changed much in the last year.

Assessor Jannelle Jensen said her office does not track recreational property specifically. Instead, the Bear Lake County Assessor's office examines values on residential, agricultural and commercial properties located in the county. While residential property values along the lake have shown an increase in market value through sales figures, most of the county's other residential property values have not seen much change, she said.

Anecdotally, Commissioner Olsen said he does not see much slowing in the property market – whether around the lake or throughout the rest of the county. Any reduction is likely because of higher interest rates, he said. The number of properties being sold might be less than a year ago, but the market values of those properties have increased.

CASUALTY LOSS EXEMPTIONS

Assessor Jannelle Jensen said 14 property owners, at the time of the BOE, had applied for casualty loss exemptions. These properties were affected by situations that caused their values to decrease dramatically due to whole or partial structure loss. These applications included two properties affected by house fires; one property located near Bear Lake that had been affected by flooding issues that left the property without power or utilities; and the remaining 11 applications were submitted for properties that had been impacted by building collapses – many due to the heavy snowfall and buildup in winter 2023, Jensen said.

Jensen presented to the Board a set of line items that showed the value of each structure lost, the value of the property now and the existing value – which is prorated. These loss values will be completely taken off taxes next year, unless the structures are replaced. This process helps to keep the Bear Lake County Treasurer from having to cancel taxes, which in turn helps the Bear Lake County Clerk's Office in its efforts to set appropriate levy rates.

The opportunity to apply for the casualty loss exemptions had been advertised on the local radio

broadcasts and through the county's social media presence, Jensen said. She also had personally contacted several property owners that she knew had some loss this year.

MOTION: Commissioner Payne made a motion to accept the 14 casualty loss exemptions for 2023, including adjustments to parcels 2591.02, 2068.00, 2603.01, 1909.00, 2730.00, 32018.00, 3049.00, 3703.00, 1806.00, 2694.00, 1943.01, 3476.00, 4894.00 and 66.00. Commissioner Olsen seconded the motion. The motion carried.

MOTION: Commissioner Olsen made a motion to pause the Board of Equalization and re-enter the regular Commissioner Meeting. Commissioner Payne seconded the motion. The motion carried.

The Board of Bear Lake County Commissioners re-entered its regular session at 11:13 a.m.

ZANA JOKIC – WATER RUNOFF ISSUES – ACTION ITEM

Bear Lake County resident Zana Jokic, who owns a home at 250 Lakeside Drive in Fish Haven, appeared before the Board for a second time. During the public comment section of the June 12 Commissioners Meeting, Jokic was asked to return at a future meeting to present her concerns about water runoff that had negatively impacted her property.

Jokic said the past several winters have resulted in flood water running downhill and affecting her property, but this year – with the heavy snowfall of winter 2023 and the heavy rain that followed in springtime – had been especially detrimental. While two culverts in the past were put in the area by Bear Lake County Road and Bridge as a means to relieve some of the runoff issues by allowing the water flow to better follow its natural path, Jokic said the direction of the water is overflowing storm drainage onto her property and has resulted in at least \$10,000 in damages to the home and basement.

Jokic said she is asking that the county direct the Road and Bridge Department to carve deeper channels for the runoff to drain down and to unplug the existing culvert.

During the Board's meeting on June 12, Bear Lake County Superintendent Todd Boehme said he had purposely chosen to leave the culvert partially blocked because removing the obstruction will only cause for further heavy water flow to travel directly to Jokic's property.

Commissioner Jensen said the county does not control the natural flow of water and will not alter that path. He added that, to his knowledge, the culvert had been installed in the area as a means of better allowing the natural flow prior to the construction of the Jokic home.

Jokic argued that the natural flow should go directly down the roadway and not through her property. Commissioner Jensen said that was incorrect, and any water flowing down the road may be a result of the obstructed culvert diverting some water down that roadway.

Terry Barnes, whose property at 399 Lakeside Drive is located west of the Jokic residence, questioned why the culvert had been installed in the first place. He questioned if Bear Lake County, at the time of the installation, had proper permissions to do that, as the location of the culvert seemed to be on

private property.

Commissioner Jensen said he would have to check the history of this particular culvert in order to better answer Barnes' question. To his knowledge, Jensen said, some culverts were put on these roads before the roadways had been adopted by Bear Lake County. He believed the first culvert had been installed prior to adoption, and the second culvert had been installed by the county after adoption as a means to help alleviate the strain placed on the first culvert by drainage.

Jokic said she does not believe the Bear Lake County Road and Bridge Department cares about property owners in the area, adding that she thinks the department ignored common sense and the building of roads and culvert installations has channeled the water directly at her home.

Barnes said the best solution might be for the county to change or modify where the culverts are located now – either on its own or by permitting the local property owners to take matters into their own hands.

Bear Lake County Attorney Adam McKenzie, appearing via Zoom, said the county will take the matter under advisement. He said he will personally review the situation with Boehme and the Board, if deemed necessary, will plan to take action on this matter during its next regular meeting on July 10, 2023.

BOARD OF EQUALIZATION (CONTINUED)

MOTION: Commissioner Payne made a motion for the Board to once again leave its regular meeting and re-enter the Board of Equalization. The motion received a second from Commissioner Olsen. The motion carried.

The Board of Equalization reconvened at 11:31 a.m.

Regarding the Mark Scadden property, Commissioner Payne said he believed the assessor's method of using an established number of comparable properties – located throughout the county and specifically in the areas where the adjusted properties are located – in its process to determine the property value is proper procedure.

MOTION: Commissioner Olsen made a motion to accept the opinion of the Bear Lake County Assessor as it related to the property of Mark Scadden, parcel No. 045012.00. Commissioner Payne seconded this motion. The motion carried.

Commissioner Payne said that, compared to the properties located around it and per data from the Bear Lake County Assessor, the Rocky Tello property actually had been undervalued by the assessor in 2023.

MOTION: Commissioner Payne made a motion to accept the opinion of the Bear Lake County Assessor as it related to the property of Rocky and Daysha Tello, designated as parcel No. 05874.06. Commissioner Olsen seconded this motion. The motion carried.

Commissioner Jensen said that despite Kevin Scheffler's claims, the assessor had found his property does have an easement access from Mountain way.

MOTION: Commissioner Olsen made a motion to accept the opinion of the Bear Lake County Assessor as it related to the property of Kevin Scheffler, parcel No. 05988.05. Commissioner Payne seconded this motion. The motion carried.

Commissioner Payne said that, as with all the other cases heard by the Board, the Brett Mills property fit into the lakeview category. The concerns presented by Mills equate to his belief the assessor's value adjustment of all lakeview properties is too high. However, Commissioner Payne said, comparative sales data gathered, used and presented by the assessor does not indicate that.

MOTION: Commissioner Payne made a motion to accept the opinion of the Bear Lake County Assessor as it related to the property of Brett Mills, designated as parcel No. 41039.00. Commissioner Olsen seconded this motion. The motion carried.

Clerk Amy Bishop said Brett Mills, in his Board of Equalization appeal, had requested documentation of the assessor's physical inspection of his property that was required within the past five years. She said she will confer with County Attorney Adam McKenzie outside the meeting in order to determine if this constitutes a public records request and what the proper course of action is.

McKenzie, appearing via Zoom, said he does not see any issue with providing this information to Mills, but how the request was made and how it reads will determine the way it is handled.

MOTION: Commissioner Olsen made a motion to place the Board of Equalization in a recess until July 10, 2023. The motion was seconded by Commissioner Payne. The motion carried.

The Commissioners left the Board of Equalization at 11:51 a.m.

EXECUTIVE SESSION

No executive session was entered into.

MOTION: Commissioner Olsen made a motion to adjourn the meeting. Commissioner Payne seconded the motion. The motion carried.

The meeting adjourned at 11:52 a.m.



BRADLEY D. JENSEN, Chairman



Date Approved

ATTEST: 



