

Bear Lake County Commissioners' Meeting

July 11, 2022

Commissioners' Chambers – Paris, Idaho

The Board of Bear Lake County Commissioners met for a special meeting on Monday, July 11, 2022 at 9:00 a.m. in the Commissioners' Chambers in Paris, Idaho. Members present were Commissioners' Vaughn N. Rasmussen, Chairman, Bradley D. Jensen and Rex L. Payne and Amy Bishop, Clerk of the Board.

Also attending were Assessor Heber Dunford, Deputy Appraiser Jannelle Jensen, Deputy Appraiser Bailee Argyle, and Jace Cundick, Idaho Tax Commission Consulting Appraiser.

APPROVE AGENDA – ACTION ITEM

MOTION: Commissioner Payne made a motion to accept the agenda. The motion was seconded by Commissioner Jensen. The motion carried.

ELECTED OFFICIALS UPDATES/COMMITTEE ASSIGNMENTS

Treasurer Tricia Poulsen, spoke about the Veteran's Monument. The monument was unveiled during the 4th of July celebrations. Tricia said the monument is wonderful. They are working on getting solar lights to light up the Monument at night. Tricia said that her office collected \$1.4 million for June. The December collection was \$4.1 million. June is lower due to many people paying the full amount in December.

Assessor Heber Dunford presented his monthly report. There were 149 motor vehicle reimbursements from the State. June is still increasing from May. They are working on the 5-year reappraisal. They have an updated contract for Commercial appraisals. The contract is currently with the County Attorney McKenzie. Once it has been reviewed by McKenzie it will go to the appraisal company. Heber said that it is important for funding and follow through to maintain assessments. Heber said that the mapping and deed department is very picky because it is essential that deeds are correct. If something is missing on the deeds it creates issues. The State Tax commission wishes every County was as particular as our county is. They are updating sales for the appraisal program. They are anticipating a 25-30% increase in values next year. Heber said that it is not just our area or Idaho but the Mountain West area has been increasing in building.

Commissioner Payne

Commissioner Payne talked about the Budget and bonuses. There was discussion about doing bonuses instead of a raise for all employees. Commissioner Payne gave a report on the Airport Board. They are working on updating the Airport Board Agreement. Commissioner Rasmussen gave Commissioner Payne Idaho County's Airport Board Agreement to review. Some members on the Airport Board do not reside in Bear Lake County. Due to this it has been hard for the Airport Board to get a quorum for meetings. They wondered about adding more members to help get a quorum. Currently there are four members plus a chairman. They want to re-appoint all the current members so they have a better date for their term. This will be done later in the meeting. Commissioner Payne said that it has been a year

since inventory has been done for County Items, so it is time to update the inventory. Clerk Bishop said that Deputy Clerk Mindy Williamson has all the equipment put into a computer system and they will run a report with the current inventory. Commissioner Payne said he attended a SCS meeting. The Bear Lake Middle School has started doing FFA. Through their tree sales they were able to donate \$5,000 for middle school FFA curriculum.

Commissioner Jensen

Commissioner Jensen gave an update on IDAWY. They are working on their budget and bids for a new transfer station. Jason will be here later in the meeting for an update. Commissioner Jensen said that the new County Superintendent Todd Boehme is doing a good job. He will be here later for an update.

Commissioner Rasmussen

The job description for the Bear Lake County Prosecutor has been posted and closed. This topic will be added to the August 2, 2022 Special Meeting.

Amy Bishop, County Clerk, gave her update. Currently her office is working on doing the budget and getting levy information out to the taxing districts. The L-2's are going out later this year due to House Bill 365, calculating a preliminary rate has to wait until after BOE. Amy has been working on updating the Laserfiche system. This is where documents are stored, currently trying to get other documents stored with the system not just recorded documents. There has been a proposal from Land Pro data. They want to purchase records in bulk. They will scan the documents that are not scanned and then map corners and surveys. The Clerk's Office is going to have some staffing changes. Amy added that on the August 2, 2022 Special Meeting the Airport needs to open bids. Commissioner Payne asked about backups for the electronic documents. Amy explained that there is a triple backup in place right now. Laserfiche has the documents, they are in the cloud, and the vendors who get copies of the deeds are also a backup.

RATIFY CLAIMS

MOTION: Commissioner Jensen made a motion to ratify claims. The motion was seconded by Commissioner Payne. The motion carried.

Commissioner Payne made a Motion to Approve the minutes for June 13, 2022, seconded by Commissioner Jensen. Motion Carries.

Commissioner Payne

Commissioner Payne said that Airport Board is working on updating their Board Members terms. They are also looking into updating the Airport Ordinance which is Ordinance 71-2.

MOTION: Commissioner Payne made a motion to reappoint all the current Airport Board members until the new ordinance is completed. The motion was seconded by Commissioner Jensen. The motion carried. Commissioner Payne made a motion to reappoint the current board members for four years from their expiration date until a new ordinance is created. Seconded by Commissioner Jensen. Motion Carries.

Commissioner Payne said the snow removal grant application final funds are now available. There will be an update on that grant from TO Engineers.

MOTION: Commissioner Payne made a motion to approve the increase in acceptance for fund for the snow removal grant. The motion was seconded by Commissioner Jensen. The motion carried.

There was discussion on board members and how they were set up. Some boards have statutory requirements others are regulated by County Ordinance.

Courthouse Security

MOTION: Commissioner Jensen made a motion to sign the contract with M2 for the Courthouse Security System. The motion was seconded by Commissioner Payne. The motion carried.

State Land Below the High Water Mark

A draft copy of the MOU between the State Parks Department and Bear Lake County will be going to the State for review. Once the MOU is in place a committee will be formed that will consist of 10-12 people.

Short Term Rentals

Commissioner Rasmussen said that he had a draft started and then the City of Ketchum updated their Ordinance. Commissioner Rasmussen has been reviewing Ordinances from Rich County, Coeur d'Alene, Jefferson County, and Madison County to make a draft. Commissioner Rasmussen passed out a copy of Ketchum's Ordinance and asked that the Commissioners read it and mark on it. Once the Short Term Rental Ordinance is in place they will get an Ordinance Enforcement Officer.

Wayne Davidson – Building Inspector Report

Building Inspector Wayne Davidson gave his report. There was one slow week last month, but things are now back up. Other areas around us are slowing down. Contractors are still having trouble getting some supplies like concrete, windows, and garage doors. There are 57 new residence permits. Wayne said he is getting about 2-3 applications a day. Contractors are still looking for employees. Paris and St. Charles are having water issues that are slowing permits down in those areas. There is a large house being built with eight storage containers. Several large houses going in with shooting ranges and swimming pools. Pictometry has done its flight and those new images are up. They are still working on the Change Finder portion of Pictometry. Wayne said he has still been getting calls about County Ordinances dealing with Short Term Rentals and camping in the streets. Wayne discussed the need for an ordinance enforcer. Most of the new builds going in are seasonal residences. Wayne said he is also getting lots of calls about sewer and trash. Heber said he also has received about four phone calls on garbage. These calls involve neighbors having trash on their property that blows into neighboring properties or just properties with trash being stacked on it. Commissioner Rasmussen said that the Short Term Rental Ordinance that was given to the Commissioners needs to go back to Amy by July 22 with notes. The draft ordinance provides a 90 day grace period for current Short Term Rentals to comply with the Ordinance.

Sheriff Bart Heslington

Sheriff Bart Heslington gave his report. He said they are busy. The jail is full. There have been several UTV and ATV accidents. Those here on vacation have trouble knowing where they are. There was a Search and Rescue incident where they were given the wrong location and after looking for several hours the correct area was given. LifeFlight has been brought in on crashes to go to the location and collect injured persons. They are still working on the communications issues and trying to find a resolution. The School District is interested in joining into the M2 Security System. Sheriff Heslington will be participating in a fund raiser called Shield 616 – Angel Body Armor. This is for rifle rated daily body armor. Sheriff Heslington will be riding his bicycle in August for the fund raiser. Sheriff Heslington is working with Todd at Road and Bridge for a fuel tank. Commissioner Payne asked Sheriff Heslington what happens when a crash involves a fence. Sheriff Heslington said that the owner is contacted regarding the damage and the damage is logged in the case file. The person striking the fence is responsible for fixing the damage. Bicycles on Highway 36 were discussed. Semi-trucks with large loads and big trailers on Highway 36 were also discussed as there are no restrictions on either.

Kerry Haddock, Golf Course Budget

Kerry Haddock presented the Golf Course Budget. He said they are in good shape going into next year. They have good managers. Their plays are up from last year.

Mitch Poulsen – Planning and Zoning Administrator – Richard Marshall Rezone Request, Kayla Orozco Rezone Request, Sage Hill Final Plat, Serenity Hills Final Plat

Mitch Poulsen reported that on the Marshall Rezone Request the Planning and Zoning Commission is asking that the Commissioners deny the request. The property is outside the northern bear lake county overlay zone. Copenhagen road is not maintained in the area, does not meet the county standard. Marshall paid Re-zone fees of \$1,000. Planning and Zoning recommends denying the Marshall re-zone and refunding \$800 of fees. Brad moves to deny the application and refund everything except \$200. Rex seconded. Motion Carries. Commissioner Jensen clarified that Marshall is able to bring the road up to county standard and try again.

MOTION: Commissioner Jensen made a motion to deny the Richard Marshall Rezone Request refund everything except \$200. The motion was seconded by Commissioner Payne. The motion carried.

Mitch Poulsen reported on the Kayla Orozco Rezone Request. This property is on North Beach Road in the St. Charles impact area. They are wanting to rezone the area to commercial for a campground. Planning and Zoning Commission asks that the rezone be approved.

MOTION: Commissioner Jensen made a motion to accept Kayla Orozco Rezone Request and change the 9 acre property to commercial. The motion was seconded by Commissioner Payne. The motion carried.

Mitch Poulsen then reported on the Sage Hill Final Plat. This is a 13 lot subdivision on the East Side of Bear Lake. Planning and Zoning has approved the final plat. The developer has submitted financial guarantee, access is by one-way roads. The width is narrower than a two-way road, but otherwise meets county standard. The roads will not be county roads. The public hearing was held. The Fire Department had some concerns about capacity of a storage tank, but the concerns were worked out.

The Sheriff is concerned about emergency access for the one-way roads, they may need to address the issue in the ordinance.

MOTION: Commissioner Jensen made a motion to accept the Final Plat of the Sage Hill Subdivision. The motion was seconded by Commissioner Payne. The motion carried.

Mitch Poulsen reported on the Serenity Hills Final Plat. The Serenity Hills is an 8 lot subdivision between Fish Haven and St. Charles. This will be a private subdivision. The residences built in this subdivision are 700-1200 square feet and are meant for short term rentals. DEQ will require community water system requirements due to the capacity of the homes. Planning and Zoning recommends that the Subdivision be approved.

MOTION: Commissioner Jensen made a motion to accept the Final Plat of the Serenity Hills Subdivision. The motion was seconded by Commissioner Payne. The motion carried.

Kord Killpack, Extension Office Budget

Kord Killpack presented the budget for the Extension Office. Killpack told the Commissioner that he has accepted another job and his last day will be this week. The commissioners will work with the University of Idaho to get his job posted.

Rex Firth – Zoning in Dingle Agriculture Land used as a Campground

Rex Firth said that he lives in Dingle on Cemetery Road. A year ago he came to the Commissioners and made a complaint about an area that is zoned as Agriculture that is being used for a campground. The owner has been getting away with what he is doing and has decided it is ok to expand the campground. There are tents and trailers on the ground. The problem the residents have is that this campground is causing excess noise, traffic, and garbage in the area. Firth asked the Commissioners "What can we do?" The area can be used to place personal campers and tents, but it can not be done for profit.

Brett Kearney also stood up and spoke. He lives in Dingle on Cemetery Road. Brett said he knows change is coming. He has trouble understanding the Planning and Zoning Ordinances. He wondered about having them be easier to understand. Kearney wondered what the process is for a campground.

LaRae Romrell stood up to speak. She lives in Dingle on Center Street. Her concern is with the Septic System at the residence. There is standing water in that area. She is worried that the septic system is made for a residence and is being used for more than it is capable of handling. Romrell was directed to go to the Health Department with septic concerns.

Commissioners discussed with Prosecutor McKenzie about the next steps on the campground issue. Prosecutor McKenzie said that he is already aware of the situation and is working on it.

Jayson Lower – IDAWY Update

Jayson Lower presented the IDAWY budget. The landfill has had a 20% increase in volume this year so far. Jayson said they have someone crossing the scales at the landfill every three minutes. They have \$174,000 surplus in their account right now. Fuel and wages are going up. They are saving money from economy of scale and efficiency, despite seeing growth and inflation. They are dealing with equipment challenges and are planning to handle growth. They have made some changes, such as reviewing the use of dumpsters versus cans. There are some areas where it is difficult to place cans because the roads

cannot handle the size of the trucks. They are being proactive in eliminating problems ahead of time by working with P&Z. They are still on schedule for the move to the new facility. The Bear Lake team is doing more with less and thinking ahead is paying off. They will advertise their budget in all participating counties. DEQ wants to incentivize regionalization of landfills and IDAWY is on their list for ARPA funds to help close the old landfills.

County Superintendent Report

Todd Boehme, County Superintendent, presented his monthly report. Todd reviewed his report. He talked about traffic signs and how they impact traffic. The signs give times of high speeds and how many vehicles are traveling on the roadway. This information is helpful to the Sheriff's Office and to Road and Bridge. Jericho Bridge has an anticipated start date of August 8, 2022. They have not received the pre-construction notice for the Stewart Bridge yet. It is currently open for use as long as the weight restrictions are being used.

Public Comments

Roy Bunderson got up to speak. He asked about the Short Term Rental Ordinance as he was not in attendance when it was discussed. He asked why they had large trucks when gas prices are so high. He asked if pursuit rated vehicles are needed in this area. Roy also said that he almost got hit by two trucks because they are not marked. Sheriff Heslington said the new trucks are for the marine program. They need the trucks to pull the boats. Plans have already been made with a vendor to get the trucks marked.

Bryce Bunderson got up to speak. Bryce said that Short Term Rentals are bringing the housing market up. Bryce lives in Dingle. He is also concerned about the campground on agriculture land. He is worried about the campers having fires and starting his land on fire. His land is next to the land they are camping on. Bryce asked if the Short Term Rental Ordinance can have a clause about the rental not impacting the norms of the community. Bryce is also concerned about the over flow of vehicles from the campground parking in his shop yard. He is already having this issue and he has been going out in the middle of the night to see who is at his shop. Another problem the campground is causing is dirt bikes, ATVs, and UTVs driving around Dingle. They are riding wheelies and speeding. He is concerned about accidents.

Kathi Izatt asked about the Hospital Administrator position. Commissioner Rasmussen said that they are going to post the job internally first then outside.

EXECUTIVE SESSION – IDAHO CODE 74-206 (1)

MOTION: Commissioner Jensen made a motion to leave the regular meeting and go into an executive session pursuant to Idaho Code 74-206 (1)

(a) To consider hiring a public officer, employee, staff member or individual agent, wherein the respective qualities of individuals are to be evaluated in order to fill a particular vacancy or need. This paragraph does not apply to filling a vacancy in an elective office or deliberations about staffing needs in general ;

(b) To consider the evaluation, dismissal or disciplining of, or to hear complaints or charges brought against a public officer, employee, staff member or individual agent, or public-school student.

(d) To consider records that are exempt from disclosure as provided in chapter 1, title 74, Idaho Code; seconded by Commissioner Payne.

(f) To communicate with legal counsel for the public agency to discuss the legal ramifications of and legal options for pending litigation, or controversies not yet being litigated but imminently likely to be litigated. The mere presence of legal counsel at an executive session does not satisfy this requirement,

Roll Call Vote: Commissioner Jensen – 'I', Commissioner Payne – 'I', Commissioner Rasmussen – 'I', voting was unanimous in the affirmative.

The Board entered Executive Session at 12:11 and discussed item (a). At 12:19 they discussed item (b). At 12:50 they discussed (d) and at 1:00 they talked about (f). The Board left the executive session and returned to their regular meeting at 1:09.

MOTION: Commissioner Payne made a motion let the clerk talk with the party in case 2013-8 and negotiate a payoff. Seconded by Commissioner Jensen. Motion carried.

The discussed the possibility of a couple of vacancies in at the courthouse. They also received two letters of complaints. They will be directed to appropriate taxing districts. There was a legal update on a road issue.

Dave Kramer – Airport Budget

Dave Kramer was not able to attend but clerk Bishop presented the Airport budget. Minimal increase over the last two years.

Susan Cronquist, Adult Protection Supervision, Proclamation for June to be World Elder Abuse Awareness Month

Amy Bishop read the Proclamation. This item was not listed as an action item as pointed out by Kathi Izatt. Due to this the Proclamation was accepted but not passed. This item will be added to the next Agenda to be passed.

BOARD of EQUALIZATION

MOTION: Commissioner Payne made a motion to leave the regular meeting and go into the Board of Equalization, seconded by Commissioner Jensen. Motion carried.

(NOTE: Comparables and materials provided by the assessor and appellants are on file in the clerk's office)

Heber Dunford stated that seven Homeowner exemptions have been applied for from time roll delivered was delivered till the present. **Parcels 1018.00, 00437.00, 05783.00, 00995.00, 00364.00, 00498.01, and 02079.00.** He recommends approving these exemptions.

Dunford also addressed a concern on **Parcel 05553.05** is a commercial property on East Side of Lake. It is a one-acre parcel near a hospital advertising sign. There are three power lines crisscrossing over parcel, which limits its use and development. Dunford is recommending 0553.05 be reduced in value from \$43,000 to \$21,591.

Next, he addressed **Parcel 44049.00**. The assessor's office had made a mistake and valued the house on this parcel, when, in fact, the house sits on the neighboring parcel. The house had been assessed on both parcels. He recommends reducing parcel 44049.00 from \$369,659 to \$192,404.

Chris Alexander. Parcel 60112.00. Assessed at: \$40,560. Appellant's opinion of value: \$27,040. Joleen Alexander stated she does not feel the value of the property can increase since single wide trailers are no longer allowed via Zoning. The assessor's rebuttal stated that the property could be sold with the home in place so the home still carries value. The original purchase price was more than the assessment last year. The assessor had two comparables at \$32,000 and \$143,100. That type of housing is increasing in value. Commissioner Jensen asked about the assessed value for the land and the assessor's staff indicated it is separately assessed, since the Real Property does not belong to the applicant.

David Carpenter. Parcel 02193.01. Assessed at: \$335,637. Appellant's opinion of value: \$250,765. Has comments on assessor's comparables. One comparable is 2 acres instead of 1 acre, which makes about a \$69,000 difference. One has huge four car garage. Another is in a bad location and the current owner says he can't list it for what he bought it for. All of the listing in area right now with similar square footage are \$50,000-\$70,000 less than his value. This is a modular home and financing is more difficult. This home is permanently attached to a foundation. Assessor Dunford stated that there are no newer homes sales available to compare, but there are several older homes. All homes average grade and all in the City of St. Charles. Assessment purposes do not use number of bedrooms. They are valuing equitably with other similar homes. Modular homes are treated like stick-built homes for assessment purposes and differently than mobile homes. Carpenter stated that the older homes used as comparables are remodeled and up to date, while his is not.

Caleb Tarbet. Parcel 03069.00. Assessed at: \$982,363. Appellant's opinion of value: \$668,133. It is a newer home: 2 years old. He has sold 3 homes in last three years in area for less. Tarbet presented costs for building the home at \$112 per sq foot. His cousin currently has a bid for \$124.48 per sq foot in same area. In the last two years the assessment of the home has gone up 25%, then, this year, 47%. Right now, it is valued at \$192 per sq foot. Commissioner Jensen clarified that the house is valued with 1 acre, and the rest of the land is ag. The assessor presented several comparables, some were time adjustment for an increasing market. Tarbet stated that two of the comparable homes are newer and have sold recently.

John Yates - Parcel 46001.00. Assessed at: \$1,815,549. Appellant's opinion of value: \$1,100,000. The MLS shows as sale \$749,000 for a similar parcel with land only with no house, on June 8, 2021, for 528 feet of frontage, which equates to \$1418 per foot. He has 301 feet which would equal \$426,986. Add building assessment (\$684,779) and his opinion of value would be \$1,111,765. The home has no renovations or remodeling done. Dunford stated that lake front is based on frontage. The home is on the beach on west side of the lake. The price is \$3316 per foot for frontage. They used same figure for all lake front. He presented comparables. Yates stated that the structures are a chicken coop and a 1919 home.

Katherine Witbeck. Parcel 44052.00. Assessed at: \$1,200,824. Appellant's opinion of value: \$969,278.13. New construction should not be assessed for more than they paid. She provided info on how much they paid. The assessor stated that the assessed value must be as of Jan 1 of this year per statute. The contract is a 2018 pre-construction estimate. The assessor also presented 3 comparable, 2 in The Reserve.

Val Christensen Parcel 05042.06 Val appeared to be on zoom, but could not be heard. The commissioners will come back to him.

Craig Forsberg

Forsberg asked how they come up with the assessed value for new a home. He was told it is based on construction cost and local market. The Market is based on actual sales that take place in the area. Sales are compared with assessment level.

Craig Forsberg. Business 934 Washington. Parcel 0599.00 Assessed at: \$175,639. Appellant's opinion of value: \$120,000. Forsberg stated that there are 11 empty businesses on Main Street and that no other businesses are growing in Montpelier.

Craig Forsberg. Hummingbird Way. Parcel 4455.05 Assessed at: \$196,057. Appellant's opinion of value: \$87,808. Forsberg stated that the home does not have same services as other areas, so shouldn't be compared to other areas.

Craig Forsberg. 652 Adams St. Parcel 00886.00 Assessed at: \$246,870. Appellant's opinion of value: \$123,966. Forsberg stated that the value of the home was pushed up by overvalued sales.

Craig Forsberg. Bloomington Parcel 4765.00 Assessed at: \$4,628. Appellant's opinion of value: \$4,628. Forsberg stated that he is not being tax correctly on this parcel, due to an issue with property lines.

Craig Forsberg. Hot springs Parcel 30801.00 Assessed at: \$23,205. Appellant's opinion of value: \$12,500. This parcel is only .216 acres and was purchased as a camping spot. Last year said the assessor said it was a commercial piece., but it's residential. There are no services and issues with neighboring property.

Craig Forsberg Moose loop. Parcel 0410.17 Assessed at: \$39,899. Appellant's opinion of value: \$19,950. This is the last lot for sale on that loop. Increase in valuation is too big and it is being compared to properties with houses on them.

Amy Harris/ Craig Forsberg 485 Jefferson St. Parcel 00174.00 Assessed at: \$214,452. Appellant's opinion of value: \$73,000. The property was bought for \$90,000 and the increase is not fair.

Heber Dunford and Deputy Janelle Sparks presentations for Forsberg Parcels.

Business 934 Washington. Parcel 0599.00. The property is commercial. The assessor must address value, not property taxes. 3 sales were presented. Value was based on effective front footage. The Old Radio Shack build sold recently for \$200,000, Old Tri-state bldg. for \$250,000 and 110 N 5th for \$180,000. It had less square footage and was newer.

Bloomington Parcel 4675.00. The appellant did not request a change of value of the property. He was advised to speak to the mapper last year to resolve the legal description issue.

Hot Springs 30801.00. Appellant did not give any comparables. All parcels not being used as commercial have same value and the lot is not being assessed as commercial. It is being assessed as residential. 3 sales were provided from the East Shore and 2 sales from Bear Lake RV park.

652 Adams 00886.00 All sales used for comparables must be on market. 3 comparables in Montpelier were presented.

Moose loop 4455.05. This is valued as a vacant lot. All lots are valued on a per square foot basis in Montpelier and all are being done the same. Forsberg purchased the lot for \$20,000, slightly more than he would like it assessed at. The market has increased since that time. 3 comparables were presented. All were higher.

485 Jefferson 00174.00. They paid \$95,000 for the home, and it was a family sale. 3 comparables were presented. The assessor feels the value is fair.

Hummingbird way 4455.05. Appealed last year. There is no winter access, roads not maintained, no garbage pickup. While the comparables are not in same area, the assessor used sales from similar areas with similar levels of service. One comparable was older and less square footage. All comparable homes don't have water and sewer.

Craig Forsberg. Radio Shack has more square footage and the sale was partially for the trailer sales business. It should not be comparable.

Val Christensen. Parcel 05042.06 Christensen still cannot be heard.

Rock and Judy Holbrook. Parcel 24263.00 and 24276.00 04455.02 Parcel 24263.00 Assessed at: \$409,817. Appellant's opinion of value: \$277,760. Parcel 24276.00 Assessed at: \$60,197. Appellant's opinion of value: \$42,000. Parcel 04455.02 Assessed at: \$8,488. Appellant's opinion of value: \$5,944. They are on a fixed income are not sure what they getting for their taxes. Would like more mag chloride on their road. Commissioner explained that most of Road taxes do not come from property tax, but explained that hearing must be on value of property. The assessor explained that the property was treated equitably. Comparable sales of \$80-100,000 are in line with values in Bear Lake West Subdivisions.

Val Christensen 05042.06 Assessed at: \$731,752. Appellant's opinion of value: \$377,898. Christensen was able to join via phone. The home was flooded in 2011 and 2017, which makes it less marketable. Christensen feels we are entering a recession. Christensen gave some comparables. 5250 Dingle Road \$6,200 per acre. 2 in Prairie Dreams Feb 2021 \$10,000 per acre. 5470 Dingle Rd \$5070 per acre. He feels the lands is generously worth \$28,450. Comparables are in Dingle, Ovid and Montpelier. He averaged the comparables. Feels that those homes are more updated. He feels that land should be valued as dry grazing. The assessor explained that the property is valued as a rural residential tract. If property is actively devoted to agriculture, he has to make application. 1 acre will be site value for home. Log structure is comparable to other log structures in the county. They have several comparables. There was some discussion about agricultural use. The assessor stated that agriculture needs to be done for profit to qualify for the exemption.

Cottle Family LTD Parcel 25005.00. Assessed at: \$1,051,520. Appellant's opinion of value: \$783,725. There is variation in 5 different parcels. This property cannot be used for residential use due to a deed restriction and should not be valued the same as parcels that can be used for residential. Appraiser Bailee Argyle explained that the property is lake front property which is valued by frontage foot. It is only restricted because they chose to restrict. This property is used for access to the lake for this subdivision. Lake front property value based on sales. The property provides private access to the lake and carries the value for that use.

Jordan Jensen. Parcel 01490.00 Assessed at: \$131,708. Appellant's opinion of value: \$67,000.
05294.00 Assessed at: \$399,720. Appellant's opinion of value: \$265,000. Commissioner Rasmussen read Jordans appeal. Parcel 01490.00 The land is too small to build. Purchased for \$50,000 June 2021 was on market for a long time prior. Parcel 05294.00 Currently building identical storage units for \$210,000. Documentation provided. Appraiser Bailee Argyle reviewed his costs. The current storage units were built in 2020 and probably should not have been raise as high a percentage. The assessor is recommending to lower the value for 05294.00 to \$237,274. Parcel 01490.00 Jensen provided some comparables for a vacant lot, rather than one with a building, which were not on MLS, so they were not in ratio study. If the building was torn down it may be worth less, but the building is valued on its present configuration.

Pat Boehme Parcel 04372.06. Assessed at: \$160,079. Appellant's opinion of value: \$100,000. The appellant feels there are no comparables. Based on location it is hard to access. The Assessor feels like it is equitable. It is being assessed similar to other homes in Geneva. Comparables were provided by assessor.

Robert Boehme Parcel 04400.03 Assessed at: \$264,374. Appellant's opinion of value: \$160,000. (form does not appear to be filled out correctly). The appellant feels there are no comparables. Based on location it is hard to access. The Assessor feels like it is equitable. Ratio same as others in area. Being assessed similar to other homes in Geneva. Comparables were provided by assessor.

Kevin Hagen Parcel 05974.00 Assessed at: \$891,185. Appellant's opinion of value: \$570,000. Commissioner Rasmussen read information from appeal. Neighbor has more property and newer home. Appraiser Bailee Argyle explained that the lake front property is valued on frontage. The neighboring home is on 4 parcels, and the value is actually 2.4 million. Argyle provided two comparable homes.

Kent C. McMurdie. Parcel 24153.00. Assessed at: \$419,642. Appellant's opinion of value: \$284,140. Property is aging and upkeep is expensive on a log home. Fixed income, taxes high. Assessor provided comparables and explained the property is treated same as others based on market.

Dan Reichard Parcels 02803.04 Assessed at: \$72,500. Appellant's opinion of value: \$45,000; **02807.04** Assessed at: \$76,776. Appellant's opinion of value: \$50,000; **02818.00** Assessed at: \$73,086. Appellant's opinion of value: \$25,000; **02818.01** Assessed at: \$43,601. Appellant's opinion of value: \$85,000; **02818.02** Assessed at: \$134,120. Appellant's opinion of value: \$20,000.; **02818.07** Assessed at: \$41,658. Appellant's opinion of value: \$85,000.; **20818.08** Assessed at: \$134,228. Appellant's opinion of value: \$45,000.; **02807.01** Assessed at: \$1,064,655. Appellant's opinion of value: \$415,000; **02818.05** Assessed at: \$152,168. Appellant's opinion of value: \$50,000. Appellant says the increase is too high. Thinks vacant parcels should be ag. The assessor explained that 3 of the parcels were not ag when purchased and the appellant needs to show agricultural use. For Parcel 02818.05 the campers on the property were not registered so they were added to assessment roll, but were added as a manufactured home instead of being given an NADA value. The assessor recommends their values should be adjusted to \$1850 and \$3150.

Kyle Sellers Parcel 02734.03 Assessed at: \$691,975. Appellant's opinion of value: \$500,000. 3 bed 2 bath house feels market is softening. Assessor recommends a grade adjustment after viewing home. Recommends adjust from \$631,300 to \$507,915.

Max Pope Parcel 04900.01 Assessed at: \$402,409. Appellant's opinion of value: \$285,000. Appellant feels house has depreciated and needs improvement. They cannot refinance. Deputy Assessor Janelle Sparks explained that a modular home is valued like a stick-built home. She presented some sales. Some of the comparables are older than the subject home. The value also includes 3 outbuildings. The assessor does not have information why they cannot get financing and this is not part of the appraisal plan.

Christian Hess. Parcel 41006.00. Assessed at: \$302,763. Appellant's opinion of value: \$200,550. Commissioner Rasmussen read appeal. Several sales were attached. Janelle value determined by market. There are no parameters on how much value can increase. Market increased for the area. The assessor used the average market value. The assessor provided comparables. No sales from the Reserve were included. Average sales were \$137,010 per acre for Lake view land.

Rodney Boehme Parcel 04400.00. Assessed at: \$361,112. Appellant's opinion of value: \$15,000. No comparables. Rural area. The assessor reviewed and provided comparables. It is being assessed as ag, except homesite. Market is high.

Michael Merritt Parcel 03021.03 - Assessed at: \$937,190. Appellant's opinion of value: \$670,000. The appellant feels the value is 670,000. It was built in 2019. Appellant states that comparables are lower for more ground, irrigated ground. He talked to Misty Crane who has an appraisal for hers for \$530,000. Hers is about the same size, older, and has one more bathroom. The assessor stated that this is a newer single level home with attached 2 car garage on 12.5 acres. The valuation also includes a large shop. The property is valued consistently with others in the area. The comparables are from 2020 and 2021. With time adjustments, 1238 Maple Road would be \$888,125. 233 N 1st Bennington time adjusted would be \$629,925. 610 Red Canyon Road time adjusted would be \$469,900. Changes in value were 40-50% from last year. Similar procedures were used throughout the county. The assessor has the outbuildings valued at \$75,000.

Rae Leafy Parcel 01786.00 – The appellant says the house is old with an unusable basement. It has been added onto several times. It has no garage. Deputy Assessor Sparks stated that the property is a single story, valued with an unfinished basement and some outbuildings. The property is valued on a per acre value system. It has a larger lot. Sparkes presented three comparables in Georgetown from 2021.

MOTION: Chris Alexander Parcel 60112.00 Motion by Commissioner Jensen, to hold assessor's recommended value, seconded by Commissioner Payne. Motion Carries.

MOTION:: David Carpenter. Parcel 02193.01 Motion by Commissioner Payne, seconded by Commissioner Jensen to hold assessor's recommended value. Motion Carries.

MOTION: Caleb Tarbet. Parcel 03069.00 Motion to hold assessor's recommended value by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

MOTION: John Yates - Parcel 46001.00 Motion to hold assessor's recommended value made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

MOTION: Katherine Witbeck. Parcel 44052.00 Motion to hold assessor's recommended value made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

MOTION: Craig Forsberg. Business 934 Washington Parcel 0599.00 Motion to hold assessor's recommended value made by Commissioner Payne, seconded by Commissioner Jensen. Motion Carries.

MOTION: Parcel 04675.00 to hold assessor's recommended value made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

MOTION: Craig Forsberg. Hot springs Parcel 30801.00 Motion to hold assessor's recommended value made by Commissioner Payne, seconded by Commissioner Jensen. Motion Carries.

MOTION: Craig Forsberg. Adams Street. Parcel 00886.00 Motion to hold assessor's recommended value made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

MOTION: Craig Forsberg. Moose loop. Parcel 0410.17 Motion to hold assessor's recommended value made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

MOTION: Craig Forsberg. Jefferson Parcel 00174.00 Motion to hold assessor's recommended value made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries

MOTION: Craig Forsberg. Hummingbird Parcel 4455.05 Motion to hold assessor's recommended value made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

MOTION: Craig Forsberg. Bloomington Parcel 4765.00 Motion to hold assessor's recommended value made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

MOTION: Holbrook Parcel 24276.00 Motion to hold assessor's recommended value made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

MOTION: Holbrook Parcel 24264.00 Motion to hold assessor's recommended value made by Commissioner Payne, seconded by Commissioner Jensen. Motion Carries.

MOTION: Holbrook Parcel 24262.00 Motion to hold assessor's recommended value made by Commissioner Payne, seconded by Commissioner Jensen. Motion Carries.

MOTION: Holbrook Parcel 24260.00 Motion to hold assessor's recommended value Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

MOTION: Holbrook Parcel 24276.00 Motion to hold assessor's recommended value made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

MOTION: Holbrook Parcel 04455.06 Motion to hold assessor's recommended value made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

MOTION: Val Christensen Parcel 05042.06 Discussion about ag exemption. Christensen needs to show use. Motion to hold assessor's recommended value made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries. Clerk to send statute on ag.

MOTION: Cottle Family LTD Parcel 25005.00. Motion to hold assessor's recommended value made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

MOTION: Jordan Jensen Parcel 01490.00 Motion to hold assessor's recommended value made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

MOTION: Jordan Jensen Parcel 05294.00 Motion to lower value to \$237,274 on the building made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

MOTION: Pat Boehme Parcel 04372.06. Motion to hold assessor's recommended value made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

MOTION: Robert Boehme Parcel 04400.03 Motion to hold assessor's recommended value made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

MOTION: Kevin Hagen Parcel 05974.00 Motion to hold assessor's recommended value made by Commissioner Payne, seconded by Commissioner Jensen. Motion Carries.

MOTION: Kent C. McMurdie. Parcel 24153.00. Motion to hold assessor's recommended value made by Commissioner Payne, seconded by Commissioner Jensen. Motion Carries.

MOTION: Dan Reichard Parcel 02803.04; Motion to hold assessor's recommended value made by Commissioner Payne, seconded by Commissioner Jensen. Motion Carries. Clerk to send statute on ag.

MOTION: Dan Reichard Parcel 02807.04, Motion to hold assessor's recommended value made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

MOTION: Dan Reichard Parcel 02818.00; Motion to hold assessor's recommended value made by Commissioner Payne, seconded by Commissioner Jensen Motion Carries.

MOTION: Dan Reichard Parcel 02818.01; Motion to hold assessor's recommended value made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

MOTION: Dan Reichard Parcel 02818.02; Motion to hold assessor's recommended value made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

MOTION: Dan Reichard Parcel 02818.07; Motion to hold assessor's recommended value made by Commissioner Payne, seconded by Commissioner Jensen. Motion Carries.

MOTION: Dan Reichard Parcel 20818.08; Motion to hold assessor's recommended value made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

MOTION: Dan Reichard Parcel 02807.01; Motion to hold assessor's recommended value made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

MOTION: Dan Reichard Parcel 02818.05 Motion to reduce value of campers to \$1850 and \$3150 made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

MOTION: Kyle Sellers Parcel 02734.03 Motion to reduce the value to reduce the value of home to \$507915 (total value 631,300) made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

MOTION: Michael Merritt Parcel 03021.03 Motion to hold assessor's recommended value made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

MOTION: Max Pope Parcel 04900.01 Motion to hold assessor's recommended value made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

MOTION: Christian Hess. Parcel 41006.00. Motion to hold assessor's recommended value made by Commissioner Payne, seconded by Commissioner Jensen. Motion Carries.

MOTION: Rae Lefty Parcel 01786.00 Motion to hold assessor's recommended value made by Commissioner Payne, seconded by Commissioner Jensen. Motion Carries.

MOTION: Rodney Boehme Parcel 04400.00. Motion to hold assessor's recommended value made by Commissioner Jensen, seconded by Commissioner Payne. Motion Carries.

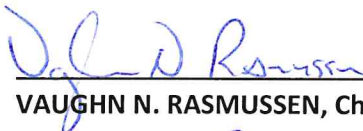
MOTION: Home Exemptions Parcels 1018.00, 00437.00, 05783.00, 00995.00, 00364.00, 00498.01, 02079.00. Motion to accept the home exemptions made by Commissioner Payne, seconded by Commissioner Jensen. Motion Carries

MOTION: Assessor Appeal Parcel 44049.00 Motion to adjust the value to \$192,404 made by Commissioner Payne seconded by Commissioner Jensen. Motion Carries.

MOTION: Assessor Appeal Parcel 05553.05 Motion to adjust the value to 21,591 made by Commissioner Payne seconded by Commissioner Jensen. Motion Carries.

MOTION: Motion to close BOE made by Commissioner Payne, seconded by Commissioner Jensen. Motion Carries.

MOTION: Commissioner Jensen made a motion to adjourn the meeting, seconded by Commissioner Payne. Motion carries.



VAUGHN N. RASMUSSEN, Chairman

8 Aug 22
Date Approved

ATTEST: 

Amy Bishop, Clerk

