

BEAR LAKE COUNTY SPECIAL COMMISSIONERS' MEETING

(Board of Equalization)

JUNE 28, 2021

COMMISSIONERS' CHAMBERS – PARIS, IDAHO

The Board of Bear Lake County Commissioners met for a special meeting on Monday, June 28, 2021, as a Board of Equalization, 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 Cindy Garner, Clerk of the Board.

Also attending were Assessor Heber Dunford, Deputy Appraiser Janelle Jensen, Deputy Bailee Argyle, in the process of becoming a certified appraiser and Jace Cundick, Idaho Tax Commission Consulting Appraiser.

APPROVE AGENDA – ACTION ITEM

Commissioner Payne made a motion to approve the agenda for June 28, 2021, for the purpose of holding the Board of Equalization, seconded by Commissioner Jensen, motion carried.

BOARD OF EQUALIZATION – ACTION ITEM

Commissioner Rasmussen explained the Board of Equalization process, the property owner will present their appeal, take questions from the Commissioners, the Assessor and Appraiser will present their evidence and recommendation, with the property owner able to give closing remarks. The Board is not required to make a decision today.

Rockne and Judy Holbrook were not able to be present but their appeal and evidence was read in their behalf. They appealed all four (4) of their Bear Lake West Parcels as follows:

Tax #RP073400002640, Parcel #24264.00,

Tax #RP073600002760, Parcel #24276.00,

Tax #RP073400002620, Parcel #24262.00, (All Three (3) empty lots) and

Tax #RP073400002630, Parcel #24263.00, with improvements.

Assessor Dunford reported based on the ratio study, it shows the properties are going higher, but showed Bear Lake West lots were lower than should be. They valued each lot at \$42,000.00, which is at market value with the increase of sales for the area and kept the home at \$277,760.00 according to the comparables.

Justin P. Luitjens, Etal appeared by Zoom for his appeal reporting his property has a wash, legally not able to build on, access end of April to end of October on the following parcel:

Tax #RP16S43E216350, Parcel #05874.05.

Assessor Dunford turned over to Jace Cundick, Idaho State Consulting Appraiser for explanation that the ratio study was out of compliance so they had to raise the land values to be within the 90% compliance required. It is set at market value.

Daniel F. Reichard, Trustee presented a recently acquired re-appraisal with three (3) comparables, accessible about mid-May through October, no garbage collection on the following parcel:

Tax #RP12S43E119000, Parcel #02807.01.

Assessor Dunford, Deputy Bailee Argyle and Cundick recommended the value stay following state guidelines as the land went up 23% and the home went up 20%. The appraisal is a refinance, not a sale and it does make a difference.

Rocky and Daysha Tello appealed by phone concerned with the jump in value of approximately 130%, taking into consideration the other comparable sales should not be that high. It is an unimproved area with access from April to October, do not live there, just recreate a few times on the following parcel:

Tax #RP16S43E216300, Parcel #05874.06.

Assessor Dunford responded that there had been an error on the land tables, it is one that would make the value go higher, but they would leave at the \$20,000 to \$22,000 per acre.

Quiet Idaho, LLC, represented by Peter Guyon, appealed by phone, had asked for a copy of the ratio study, would still like it. House is more than 100 years old, some improvements in 2017, work on as funds are available but concerned about how fair market value is determined on the following parcels:

Tax #RPM41600110200, Parcel #00665.00,

Tax #RPM41600110210, Parcel #00666.00.

Assessor Dunford mentioned that with updating the land ratio study and to be in compliance, most every property went up based on the area and the sales. Commissioner Rasmussen will have the prosecutor review Idaho Code #63-208.

Kevin W. Scheffler was not able to appear, informed the Clerk that the Assessor knew his concerns of steep lot, no road, property unaccessible on the following parcel:

Tax #RP16S43E282600, Parcel #05988.05

Assessor Dunford responded with the updating of the land ratio study to be in compliance and the sales in the area indicated those values.

Nole and Katherine Shaefer appeared by Zoom and presented their appeal of Spring Hollow #3, mentioning never getting their assessment notice as it was sent to the old address, the problem of getting power, etc. and it went up about 200% on the following parcel:

Tax #RP16S43E280800, Parcel #05988.00.

Assessor Dunford reported with the land sales and working with the consulting appraiser and bringing the County in compliance with the land ratio study, they feel the values are comparable. The Board will review.

Shawn and Ardee Helm, for Shawn Helm Life Estate, appeared to present their appeal mentioning Spring Hollow is unique, hard to develop, extreme expense to put in roads, sewer, power or water, felt comparables were not consistent with the area for the following parcel:

Tax #RP16S43E218400, Parcel #05874.03

Assessor Dunford reported a recent sale that would be comparable and the market research show the values they have placed are valid.

Craig Forsberg appeared to present his appeal feeling overtaxed for what the values are and not seeing any improvements on the following parcels:

Tax #RPM4160008010A, Parcel #00599.00,

Tax #RPM4520000000P, Parcel #00886.00,

Tax #RP14S43E262020, Parcel #04675.00,

Tax #RP084400080010, Parcel #30801.00,

Tax #RP9914S42E0154, Parcel #04455.05

Assessor Dunford reported they used comparable parcels and they followed the appraisal process to come to the conclusion on these values.

Penilee Stevens appeared to present her appeal on her property that has no sewer or water, does have power but nothing on it, feels there is an issue with the increased value as last year was \$62,533 and now \$304,226 on a hill and should not compare to The Reserve on the following parcel:

Tax #RP070700000030, Parcel #43903.00

Assessor Dunford reported her property is one of those affected by the error of the land ratio and would suggest being valued at \$114,265 up about 20% using the new land table. It affected Fish Haven, Georgetown, Bennington and some other areas.

Laurence Greg and Robyn Ashdown emailed his appeal earlier this morning, have recent sales of listed comparables, on the following parcel:

Tax #RP16S43E143710, Parcel #05795.01

Assessor Dunford reported they received his email this morning and have not had a chance to review and gather evidence, it will be looked at on July 12, 2021.

Cameron E. Holzer emailed his appeal in, received just before 9:00 a.m., included comparables of around \$170/finished square foot with his home, which was completed in the last sixteen months on the following parcel:

Tax #RP16S43E223600, Parcel #05880.01

Assessor Dunford has not had a chance to gather evidence for the B.O.E. and they will look at it on July 12, 2021.

Assessor Dunford spoke about the areas of the erroneous land table changes, recommendation is those that went down, adjust and those going up let them ride at this time as they did not have a chance to appeal. Consultant Cundick agreed those values that went up rather they will leave this year. The values were based on sales from October 2019 through September 2020 and now there are new sales. There are 298 parcels affected up or down, some have appeared to appeal prior. Assessor Dunford is doing this as a group appeal as there was no time to inform the taxpayer and get a response back, so this would allow them to appeal to the BTA if decided. See attached sheet for the list sent out, noting the highlighted property owners did have their appeals submitted prior to the new information.

MOTION: Commissioner Payne made a motion that the values discovered that should go down, they will go ahead and change, the values that were to go up, they will take no action at this time, based upon the appeal presented by Assessor Dunford, seconded by Commissioner Jensen, motion carried.

Clerk Garner will send out the decision letters, they will have 30 days from the date of the letter to appeal to the BTA (Board of Tax Appeals) if they desire.

Commissioner Payne discussed with Consultant Cundick the dry grazing values and how it is figured for Bear Lake, Cundick suggested for the future to have the Assessor send out a survey to get accurate grazing records.

Commissioner Jensen requested a copy of the ratio study and expressed appreciation for what they do as is it not an easy job.

MOTION: Commissioner Payne made a motion to adjourn the meeting, the Board of Equalization stays open, seconded by Commissioner Jensen, motion carried.

The meeting adjourned at 12:35 p.m.

VAUGHN N. RASMUSSEN, Chairman

Date Approved

ATTEST: _____

CINDY GARNER, Clerk