

The Board of Bear Lake County Commissioners met in a special meeting as a Board of Equalization on Monday, June 25, 2018 at 9:25 a.m. in the School District #33 Board Room in Paris, Idaho. Members present were Commissioners Vaughn N Rasmussen, Chairman, Bradley D. Jensen, and Rex L. Payne and Amy Bishop, Chief Deputy Clerk.

Also attending were Assessor Lynn Lewis and Deputy Appraiser Paul Day.

BOARD OF EQUALIZATION

Chairman Rasmussen opened the Board of Equalization and reviewed the rules governing the Board of Equalization process.

- Kelly Shaw appeared via phone. He presented information and evidence regarding property values on the following parcel:

Tax #RP073000001240, Parcel # 24124.00

Shaw stated that half the basement was garage. Assessor Lynn Lewis and Deputy Appraiser Paul Day presented their information and evidence on the assessed values. They discussed the grade of the house and presented comparables.

- Delsa and Randall Feil presented information and evidence regarding property values on the following parcel:

Tax #RP075400000040, Parcel # 47504.00

They stated that that the property was only suitable for occupation in the summer. This appeal was received during the hearing, so the assessor did not present any evidence at this time.

- David Byg did not appear, but sent information and evidence regarding property values on the following parcel:

Tax # RP074000004040. Parcel#24404.00

Assessor Lynn Lewis and Deputy Appraiser Paul Day presented their information and evidence on the assessed values. They discussed the grade of the house, inclusion of the garage in the valuation, and presented comparables.

The commissioners asked that the Assessor explain the difference between property ratings (good, very good, etc, and how they are decided.) Deputy Appraiser Paul Day gave a brief explanation.

- Jeffrey S. Forsberg did not appear, but sent information and evidence regarding property values on the following parcels:

Tax #RPP00000116960, Parcel # 01704.00

Tax #RPP5840015001B Parcel # 01470.00

The assessor did not present any evidence at this time.

Commissioner Brad Jensen made motion to leave the Board of Equalization go to executive session per open meeting law 74-206 1 A and B. Commissioner Rex Payne seconded. Roll Call. Commissioner Jensen, Yes. Commissioner Payne, Yes. Commissioner Rasmussen, Yes. Deputy Clerk, Amy Bishop joined the executive session.

Commissioner Brad Jensen made motion to leave the executive session and go back to Board of Equalization. Commissioner Rex Payne seconded.

- Lee Raymond appeared to present information and evidence regarding property values on the following parcel:

Tax #RPM4840008005A, Parcel # 00061.00

The assessor did not present any evidence at this time.

Commissioner Brad Jensen made motion to leave the Board of Equalization go back to executive session per open meeting law 74-206 1 A and B. Commissioner Rex Payne seconded. Roll Call. Commissioner Jensen, Yes. Commissioner Payne, Yes. Commissioner Rasmussen, Yes. Deputy Clerk, Amy Bishop joined the executive session.

Following the Executive session, Commissioner Brad Jensen made motion to leave the executive session and go back to Board of Equalization. Commissioner Rex Payne seconded.

The commissioners noted that they would finish reviewing and make final on these parcels at their July 9, 2018 meeting.

Commissioner Rex Payne, made a motion to close the Board of Equalization and go back to the special meeting, seconded by Commissioner Jensen. The motion was cancelled. Commissioner Rex Payne moved that the Board of Equalization would close at 5:00 pm, and any additional appeals would be heard July 9. Commissioner Jensen seconded. The meeting was then adjourned.