

The Board of Bear Lake County Commissioners met in a Board of Equalization on Monday, July 10, 2017 at 10:00 a.m. at the School District #33 Board Room in Paris, Idaho. Members present were Commissioners' Vaughn N. Rasmussen, Chairman, Bradley D. Jensen, Rex L. Payne and Cindy Garner, Clerk of the Board.

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

Commissioner Payne made a motion to leave the regular meeting and return as a Board of Equalization pursuant to Idaho Code #63-501, 502, seconded by Commissioner Jensen, motion carried. Chairman Rasmussen read the rules governing the Board of Equalization process prior to starting.

Stacy Christensen could not appear but sent in information and evidence regarding his property value on the following parcel:

Tax #RPG3500016008J, Parcel #01887.01

Jay Christensen could not appear but sent in information and evidence regarding his property value on the following parcel:

Tax #RPG3500018001B, Parcel #01908.00

Tammy Robinson (Kevin) had appeared previously and presented information regarding the Homeowner's Exemption and misunderstanding on filing deadlines and information given on the following parcel:

Tax #RP11SW43E220000, Parcel #02531.04

Jason R. Morris information had been presented by the Assessor as there was question on the Homeowner's Exemption on the following parcel:

Tax #RPG3500009001H, Parcel #01811.00

Assessor Lewis and Deputy Appraiser Day presented information and evidence on the assessed values. Commissioner Jensen made a motion to leave the Board of Equalization and return to the regular meeting and leave the Board of Equalization until next year, seconded by Commissioner Payne, motion carried.

The Board acted on the following appeals:

Glen R. Bee, Rodney O. Bee and David W. Bee asked the Board to reduce the value of Tax #RPB5160002002A, Parcel #01930.00 from \$24,000 to \$9,000. The Board approved the new value of \$19,000 based upon the Assessor's recommendation.

Landon Chappell asked the Board to reduce the value of Tax #RPB5160009009A, Parcel #01960.00 from \$90,540 to \$28,625. The Board approved the new value of \$30,530 based upon the Assessor's recommendation.

Allen Harrison asked the Board to reduce the value of Tax #RPS7900006000A, Parcel #02093.00 from \$39,200 to \$5,000. The Board approved the new value of \$15,000 based upon the Assessor's recommendation.

Mark C. Chen, Trustee asked the Board to reduce the value of Tax #RP073800003220, Parcel #24322.00 from \$27,880 to \$16,900. The Board upheld the Assessor's valuation on this parcel. He also asked the Board to reduce the value of Tax #RP090000010050, Parcel #45005.00 from \$134,500 to \$87,500. The Board approved the new value of \$100,000 based upon the Assessor's recommendation. He asked the Board to reduce the value of Tax #RP073000001310, Parcel #24131.00 from \$27,880 to \$16,900. The Board upheld the Assessor's valuation on this parcel.

Stacy Christensen asked the Board to reduce the value of Tax #RPG3500016008J, Parcel #01887.01 from \$150,000 to \$130,000. The Board approved the new value of \$137,000 based upon the Assessor's recommendation.

Jay Christensen asked the Board to reduce the value of Tax #RPG3500018001B, Parcel #01908.00 from \$23,308 to \$20,000. The Board upheld the Assessor's valuation on this parcel.

Kevin & Tammy Robison asked the Board to consider a Hardship Exemption regarding their property taxes on Tax #RP11SW43E220000, Parcel #02531.04 as they felt there was confusion and misunderstanding on the deadlines for filing for the exemption. The Board approved the Homeowner's Exemption and it will be adjusted through the Assessor's office for 2017.

Assessor Lewis had an inquiry from the State Tax Commission regarding the Homeowner's Exemption on Jason R. Morris, etux, Tax #RPG3500009001H, Parcel #01811.00. In their research, it had not been filed, so it was left on in error from the previous owner. The Board acted to take off the Homeowner's Exemption on Jason R. Morris, etux and the Morris's would have to sign up for the Homeowner's Exemption. The taxable value will be set without the exemption at \$115,510.

Commissioner Payne made a motion to accept the approvals or leave as is as recommended by the Assessor on Parcels #01887.01, 01908.00, 45005.00, 24131.00, 24322.00, 02093.00, 01960.00 and 01930.00, seconded by Commissioner Jensen, motion carried.

Commissioner Payne made a motion to approve the Hardship Application for Parcel #02531.04, Kevin & Tammy Robison, and remove the Homeowner's Exemption on Parcel #01811.00 on Jason R. Morris, etux, seconded by Commissioner Jensen, motion carried. The regular meeting continued & complete minutes of that meeting can be obtained from the Clerk's office.