

The Board of Bear Lake County Commissioners met in a Board of Equalization on Monday, July 11, 2016 at the School District #33 Board Room at 11:30 a.m. in Paris, Idaho. Members present were Chairman Vaughn N. Rasmussen, Bradley D. Jensen, Rex L. Payne and Cindy Garner, Clerk of the Board.

Also present were Assessor Lynn Lewis and Deputy Assessor Dale Thornock.

Commissioner Jensen made a motion to leave the regular meeting and convene as a Board of Equalization to discuss several appeals, seconded by Commissioner Payne, motion carried.

Golden State Cell Towers representative did not appear but sent their information and evidence regarding the following real property parcels:

Tax #LR75012.00, Parcel #75012.00

Tax #LR75013.00, Parcel #75013.00

Tax #LR75014.00, Parcel #75014.00

Assessor Lewis & Deputy Thornock presented information regarding three cell towers and discussed purchase price less depreciation and the State Tax Commissioner schedule they follow which is over a 20 year period. Commissioner Payne made a motion to leave the Board of Equalization and return to the regular meeting, seconded by Commissioner Jensen, motion carried.

The Board acted on the following appeals:

Golden State Cell Towers asked the Board to reduce the value of Tax #LR75012.00, Parcel #75012.00 from \$93,069 to \$39,285, Tax #LR75013.00, Parcel #75013.00 from \$130,637 to \$30,375, Tax #LR75014.00, Parcel #75014.00 from \$108,728 to \$54,725. The Board upheld the Assessor's valuation on all three parcels.

Commissioner Jensen made a motion to accept the Assessor's valuation as assessed, seconded by Commissioner Payne, motion carried. Commissioner Jensen made a motion to leave the Board of Equalization until next year at this time, seconded by Commissioner Payne, motion carried.

The regular meeting continued and those complete minutes can be obtained in the clerk's office.