



## MINUTES OF THE BANNOCK COUNTY BOARD OF EQUALIZATION

### Meeting Details

Date of Meeting:	Monday, June 26, 2024
Commissioners present:	Ernie Moser, Jeff Hough, and John Crowder
Clerk of the Board:	Nancy Allen for Jason C. Dixon
Absent Board Members:	
Staff present:	Deputy Clerk Nancy Allen, Chief Deputy Assessor Randy Hobson, Appraiser Jason Hooker, Appraiser Jason Speth, and Appraiser Alissa Noble

### Meeting Notes

**1** Board of Equalization and Administrative BOE Reviews throughout the day as needed (action items)

12:57 PM Moser called the meeting to order and reviewed statute. Hough moved to enter into the Board of Equalization. Allen swore in the Assessor's staff.

**Administrative Reviews:**

ISU, through State of Idaho, appeal of exemption denial for RPRCBPT001301 – 4914 Yellowstone LLC

12:58 PM The leased portion of the parcel is used for the college pharmacy. Legal reviewed the information and the parcel qualifies for the educational exemption. Discussion ensued on leasing to a government qualifies for a tax exemption. Hough moved on parcel RPRCBPT001301 to grant the exemption as requested. The motion passed.

ISU, through State of Idaho, appeal of exemption denial for RPRMHTM003900 – AEP Holdings LLC

1:00 PM The packet indicates the space leased is used for a college pharmacy in the Harkness Hotel, equaling 4.7% of the building. Hough moved for parcel RPRMHTM003900 to grant the request for the tax exemption of 4.7%. The motion passed.

IPTV, through State of Idaho, appeal of exemption denial for RPRPCPP053001 (Building 5, Suite 3) – Garrett Business Park

1:01 PM The packet indicates 1.6% of the building is leased for storage. The use does not appear to be educational. The Board would like to see an answer from the state. Hough moved on parcel RPRPCPP053001 (Building 5, Suite 3) to deny the request. The motion passed.

ISU, through State of Idaho, appeal of exemption denial for RPRPCPP053001 (Building 5, Bays 6-8) – Garrett Business Park

1:02 PM The issue is the same as the previous parcel. Hough moved on parcel RPRPCPP053001 (Building 5, Bays 6-8) to deny based on the lack of educational use. The motion passed.

Pederson Family Trust – RPRRSPC003800

1:03 PM The packet was reviewed. Hooker explained studies show rural residential land pieces are going for more and more each year. The increase is consistent with the changes in Lava Ranch the last few years. No evidence was submitted to show a preponderance. Hough moved on parcel RPRRSPC003800 to deny the request. The motion passed.

Scott Harris - RPRPTH000300, RPRPP000100, and RPRCHAS000101

1:06 PM Hooker reported parcel RPRCHAS000101 is operating as a daycare and making that adjustment would lower the value to \$881,619, with \$118,900 for the land and \$762,719 for the improvements. Hooker reviewed changes to the land schedule for commercial. Hough moved to accept the Assessor's recommendation and adjust the value for parcel RPRCHAS000101 down to \$881,619 with the adjustment off improvements. The motion passed.

1:10 PM Hooker explained parcel RPRPP000100 is a commercial building on Pocatello Creek Road that has been undervalued. The properties in the business park were broken down, and looking at those built in the same timeframe with similar square footage, this parcel is undervalued by approximately \$10 per square foot. It could use an interior inspection if permission is given to substantiate being lower than others in the business park. Hooker recommended holding the assessed value. Hough moved on parcel RPRPP000100 to accept the Assessor's recommendation and uphold the assessed value. The motion passed.

1:13 PM Hooker reviewed parcel RPRPTH000300 is a medical office in a business park. Comparing the value against others in the business park, it is overvalued. However, this parcel is valued appropriately, but none of the others are. It was determined that a prior independent contractor that helped draw in these buildings to the new program did not include the basement finish to all the parcels. It is recommended to lower this parcel to match the others in the complex to \$1,412,023, with the land at \$480,220 and the improvements at \$931,803 to improvements. The area will be corrected next year. Hough questioned bringing the other parcel values up. Hooker explained to raise them would require an official corrected notice, which resets the appeal time for all those properties. Hough moved for parcel RPRPTH000300 to accept the Assessor's recommendation of value at \$1,412,023, with \$931,803 for improvements, and the land at \$480,220. The motion passed.

Donald Stallsmith - RPR3851028606

1:18 PM Moser pointed out previous discussions in the past and the owner has to file for the ag exemption. Assessor staff confirmed he has not turned in any information for beehives, has not applied or submitted any evidence for the claim of ag. Hough moved for parcel RPR3851028606 to deny the appeal until receipt of ag exemption paperwork. The motion passed. Hough moved to exit. The Board of Equalization. The motion passed. 1:20 PM

## Action Item Summary

ACTION/DIRECTION	ASSIGNED TO
Approved tax exemption for parcels RPRCBPT001301 and RPRMHTM003900 (4.7%).	Assessor/Clerk
Denied appeal and exemptions for parcels RPRPCPP053001 (Building 5, Suite 3) and RPRPCPP053001 (Building 5, Bays 6-8).	Assessor/Clerk
Adjusted parcel RPRCHAS000101 down to \$881,619 and parcel RPRPTH000300 down to \$1,412,023.	Assessor/Clerk
Upheld assessed value for parcels RPRRSPC003800, RPRPP000100 and RPR3851028606.	Assessor/Clerk