



MINUTES OF THE BANNOCK COUNTY BOARD OF EQUALIZATION

Meeting Details

Date of Meeting:	Tuesday, June 25, 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, Assessor Anita Hymas, Appraiser Jason Hooker, Appraiser Celeste Gunn, Appraiser Alissa Noble, Appraiser Mike Helm, and Appraiser Jason Speth

Meeting Notes

- Board of Equalization and Administrative BOE Reviews throughout the day as needed (action items)
12:59 PM Moser called the meeting to order. Hough moved to enter into the Board of Equalization. Moser reviewed the laws and process. Allen swore in those testifying.

Aaron Hunsaker – RPRMHTM003900

1:02 PM Hunsaker explained the property value quadrupled last year and the property is now an outlier among similar properties. Compared to Lava properties, this value is double. The value went up again and it is still considerably higher than other similar properties.

1:04 PM Hooker explained the building is divided into four categories; hotel, vacant commercial, salon and spa, and the pharmacy (addressed yesterday). The hotel value broken out is \$540,445. The gutted commercial space and unfinished basement gave an opportunity to apply some depreciation giving a drop of \$30,000. This property stands out from other hotels in the south county due to the total renovation in 2014. The value had stayed relatively flat until last year. With the process of drawing in this property to the new system, those renovations were added in which resulted in the large increase. All of the assessed value of the pharmacy was removed, per yesterday's hearing. The recommended value is \$1,164,892, with the land at \$52,390 and the improvements at \$1,112,502.

1:08 PM Moser reviewed BOE last year. Hooker reiterated the renovations had gone unassessed. Similar Lava properties were discussed, along with the income approach to value. Questions arose regarding the salon section having a similar value, but only half the square footage. Hough moved to remand the parcel to analyze the salon section. The motion passed.

Clayton Armstrong – RPR3853028610

1:16 PM Armstrong reviewed the pole barn shop has a small apartment of 850 square feet. The building is substandard with little insulation and no central heat/air. The value jumped from \$54,000 to \$204,000, but he spent less than \$40,000 and that included a lean-to on the other side of the shop. Moser questioned if a building permit was obtained.

1:19 PM Gunn reported the site was inspected and measured and after some fine tuning recommended the value of \$201,108. It is valued as a pole building, and previously had a bare bones value. The improvements are valued at \$89,020; it has a kitchen, bathroom, and electricity. The land value jumped because the use changed. Previously, it was valued as additional acres. Now someone is living there, but it is not put in at full value.

1:22 PM Armstrong has applied to combine the parcels and does not feel it could be sold as living space.

1:23 PM Discussion ensued on quality adjustments. Gunn explained it is not valued as a single-family dwelling. Moser moved to accept the recommended value in the worksheet and adjust the value to \$201,108

with the adjustment off improvements for parcel RPR3853028610. The motion passed. Moser reviewed the right to appeal.

Corey Cusack – RPR3851022612

1:27 PM Cusack reviewed the appraisal went up again. He considers this open space as it is on a steep hill, contains the headwater of Rapid Creek, and is unbuildable. It can't be used for pasture. The increase is unacceptable.

1:29 PM Noble reviewed the token value for last year was adjusted to a contiguous parcel value.

Comparables were reviewed and the subject comes in lower per square feet value. They have the same topography. Cusack questioned if those were buildable lots and have a creek. Noble explained in order to consider if a lot is unbuildable, the appraisers need a statement from Planning of that determination.

1:33 PM Discussion ensued on sale dates and topography. There has been no preponderance shown. Hough moved for parcel RPR3851022612 to uphold the assessed value. The motion passed. Appeal rights were reviewed.

Rick Worley – RPR422002401

1:36 PM Worley shared the appraised value is too high and the parcels must be sold together. There was no building permit. There is one well that feeds both homes with that power paid by one home. The second house has never been assessed before. His parents went through this process in 2008. The County will not allow the property to be separated. The property is unique and comparables cannot be found.

1:40 PM Speth reported an inspection was done last year and found the pole building that was a shop was a barndominium with living quarters. That's where the increase came from. The property is unique and it is difficult to find comparables for two custom homes in rural on ag. Comparables were reviewed.

1:43 PM Discussion ensued on comparables and ability to split. Hough moved to uphold the assessed value due to lack of preponderance of evidence. The motion passed. Appeal rights were reviewed.

Administrative Reviews:

PHT - RPRPVMP000600, RPRPVMP000501, RPRPSVS000300, RPRPPOC051302, RPRPPOC051003, RPRPPOC050703, RPRPPOC050606, RPRPPOC050502, RPRPCPP146900, RPRPCPP082922, RPRPCPP082905, and RPRPPOC152800

1:52 PM Moser read through the packet and there is no new information from the original submission.

Trammell reported there has not been information on the denial from last year. Moser explained they are competing with the public, and using themselves to pick and choose what rent to charge and which doctors are benefitted. That gives an unfair advantage. The statute is for non-profit. They are not non-profit and building their bank account. They do a lot of good things in the community and donate funds, but it's really the taxpayers donating that money. This organization is just being the administrator of taxpayer dollars. An answer is needed from the courts. 1:57 PM Trammell shared the courts have given some direction for determinations and they have to be considered on a case-by-case basis. Some factors include: the stated purpose of its undertaking, i.e. charitable, and is it being used for that purpose; whether its functions are charitable; whether its supported by donations; whether the recipients of the service are required to pay for the service they receive; whether there is a general public benefit; whether the income received produces a profit; to whom the assets would go upon dissolution of the corporation; and whether the charity provided is based on need. Moser moved for parcels RPRPVMP000600, RPRPVMP000501, RPRPSVS000300, RPRPPOC051302, RPRPPOC051003, RPRPPOC050703, RPRPPOC050606, RPRPPOC050502, RPRPCPP146900, RPRPCPP082922, RPRPCPP082905, and RPRPPOC152800 to uphold the decisions and allow them to go through methods of appeal. The motion passed.

Crestwood Enterprises LLC – RPRPPP2000100

2:02 PM Discussion ensued on the denied exemption application. Bingham Memorial Hospital is 37.5% owner, and the hospital leases the property. Hough moved for parcel RPRPPP2000100 to exempt 37.5% of the assessed value under the nonprofit hospital statute. The motion passed.

Henry Nunez – RPRCRNS002100

2:04 PM Helm explained the building is fourplex and the owner is concerned with the land value.

Comparables were reviewed. Hough moved for parcel RPRCRNS002100 to uphold the assessed value. The motion passed.

Jhon Banga – RPRPNPT000401

2:07 PM Hooker reviewed this is a former gas station on Yellowstone and is used as general commercial/retail space. The exterior was inspected and an opportunity was found for an adjustment to lower the value to \$401,890, with the land at \$231,739, and the improvements at \$170,151. Hough moved for parcel RPRPNPT000401 to accept the Assessor’s recommended value of \$401,890 with adjustment off improvements. The motion passed.

David and Susan Rogers – RPR4015004700

2:08 PM Stokes reviewed the appellants want the ag classification. Staff sent an application, but it is too late for this year. It has never been ag and has been rural land. The comps are for rural. If the property qualifies for ag, it can be changed for next year. Hough moved for parcel RPR4015004700 to uphold the assessed value. The motion passed.

2:11 PM Hough moved to exit the Board of Equalization.

Action Item Summary

ACTION/DIRECTION	ASSIGNED TO
Remanded parcel RPRMHTM003900 to analyze salons.	Assessor/Clerk
Adjusted parcels RPR3853028610 to \$201,108; and RPRPNPT000401 to \$401,890.	
Upheld parcels RPR3851022612; RPR422002401; RPRCRNS002100; and RPR4015004700.	
Upheld denial of tax exemptions for parcels RPRPVMP000600, RPRPVMP000501, RPRPSVS000300, RPRPPOC051302, RPRPPOC051003, RPRPPOC050703, RPRPPOC050606, RPRPPOC050502, RPRPCPP146900, RPRPCPP082922, RPRPCPP082905, and RPRPPOC152800.	
Granted 37.5% exemption for parcel RPRPPP2000100.	