



MINUTES OF THE BANNOCK COUNTY BOARD OF EQUALIZATION

Meeting Details

Date of Meeting:	Wednesday, July 3, 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 Mike Helm, and Appraiser Lanita Benson

Meeting Notes

1 Board of Equalization and Administrative BOE Reviews throughout the day as needed (action items)
 12:58 PM Moser called meeting to order. Hough moved to enter into the Board of Equalization. The motion passed. Allen swore in participants. Moser reviewed the rules, laws and process.

1:01 PM Hough disclosed personal knowledge of the appellants and has no personal business with either; and Moser indicated the same about Smedley.

Greg Smedley – RPR4057009212

1:02 PM Smedley explained the property was rezoned to rural residential in order to build a house. Smedley shared concern for neighbor values as the process for rezone indicated that taxes will not go up by changing zoning. The value increased 900%. This property is a hillside and is not buildable in the current state. It is basically sagebrush pasture. This is not a fair value for 14 acres of pasture. Questions arose on the current use. Smedley explained the use is nothing, it is a hill that goes straight up.

1:06 PM Helm reviewed the parcel abuts up to WMA and reviewed comparables. This parcel is classified as additional acres and the value assessed is fair and equitable with the neighbors. 1:08 PM Smedley reported the neighbors bought the land already buildable. Helm reported that after the property transfers, ag applications were sent. Discussion ensued on ag classification, dry graze, and actual use. Hough shared concern with the value and the comparables used. He is familiar with this hill and it will not be easy to build. A topography adjustment of 15% was suggested as it may be buildable in the future, but not at this point. Hough moved to take 15% off last year’s value for a total of \$98,957. The motion passed. Appeal rights were reviewed.

Robert Fackrell – RPRPTGR000100

1:20 PM Fackrell explained he is appealing as there are unique characteristics on land, or hidden things. He bought the property for \$65,000 after it was annexed. The restrictions that he listed in his letter were reviewed. The road does not meet city standards. There is a gas line easement of 25 feet on one side and 35 feet on the other. The city is unable to provide sewer service, so a septic tank and large septic field were installed. There is no second access road or emergency access road.

1:23 PM Benson reviewed the parcel location. In addressing the issues on the appeal, she called the city engineer regarding the concerns for road width or utilities. The engineer indicated that additional houses would not have been allowed had these been major issues. Easements are common and typically used for grass or parking. Comparables were reviewed. It appears this is valued fair and equitably to the neighbors. Fackrell pointed out the value dropped in BOE last year, and the big increase this year.

1:28 PM Benson explained the land was put on a city land schedule and was previously on a rural land schedule. Hough reviewed values of neighboring parcels. Hough moved to assess the parcel equal to the neighbor at \$101,846, or \$43,000 per acre. The motion passed. Appeal rights reviewed.
1:36 PM Hough moved to exit the Board of Equalization. The motion passed.

Action Item Summary

ACTION/DIRECTION	ASSIGNED TO
Adjusted parcels RPR4057009212 to \$98,957; and RPRPTGR000100 to \$101,846.	Assessor/Clerk