



# MINUTES OF THE BANNOCK COUNTY BOARD OF EQUALIZATION

## Meeting Details

Date of Meeting:	Monday, July 8, 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, and Appraiser Lanita Benson

## Meeting Notes

- Board of Equalization and Administrative BOE Reviews throughout the day as needed (action items)  
12:57 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.

Monte Smith - RPRCCG1000700

12:57 PM Appellant notified staff he would not be present. Benson relayed that a reduction was made down to \$327,895 with removing the porch. Hough moved for parcel RPRCCG1000700 to accept the Assessor's recommendation to adjust the value to \$327,895 with reduction off improvements. The motion passed.

12:59 PM Exhibit A – BOE Corrections 2024 was submitted and Hymas reviewed these are changes that happened after the roles were turned over to the Board. Hough moved to accept Exhibit A with the value adjustments. The motion passed.

Exhibit A - BOE Corrections 2024			
Parcel PIN	Corrected Land Value	Corrected Improvement Value	Final Corrected Value
RPRPCPP104205	\$234,441	\$2,511,123	\$2,745,564
RPRPFWE002200	\$99,000	\$317,796	\$416,796
RPRPPOC278700	\$54,600	\$182,788	\$237,388
RPRPPOC243300	\$43,680	\$164,728	\$208,408
RPRRCV1000901	\$199,493	\$26,470	\$225,963
RPR3851006522	\$240	\$0	\$240
RPR3851006524	\$10,715	\$0	\$10,715
RPRCSPK000101	\$69,000	\$571,619	\$640,619
RPRCCPC045501	\$7,717	\$0	\$7,717
RPRCCPC025606	\$1,308	\$0	\$1,308
RPRCCPC039003	\$162	\$0	\$162
RPRPPOC251900	\$43,716	\$65,578	\$109,294
RPRPVIC005900	\$47,289	\$355,988	\$403,277
RPRPPOC239300	\$32,890	\$88,975	\$121,865
RPR3853028610	\$86,528	\$114,580	\$201,108
RPRPTAS004701	\$55,000	\$177,880	\$232,880
RPRCPRR001001	\$4,974,552	\$312,609	\$5,287,161
RPRCPRR000100	\$1,451,264	\$2,355,376	\$3,806,640
RPRCPR2000100	\$549,274	\$0	\$549,274
RPRCPRR000200	\$247,420	\$0	\$247,420
RPR4057015701	\$83,214	\$0	\$83,214
RPRPWPO006700	\$55,000	\$169,315	\$224,315
RPRPTL1003800	\$12,000	\$0	\$12,000
RPR4017003300	\$52,500	\$14,520	\$67,020
RPR4057009212	\$98,957	\$0	\$98,957
RPRPTGR000100	\$101,846	\$592,577	\$694,423
RPRCCG1000700	\$69,000	\$258,895	\$327,895

1:00 PM Hough moved to close BOE for 2024. The motion passed. Hough moved to exit the Board of Equalization. The motion passed.

Garin Evans, State Tax Commission consulting appraiser, was introduced. Evans reported he requested an opinion from his legal regarding Fort Hall properties. It was encouraged to have conversations with Power and Bingham Counties. The end result is likely correct, but the process needs looked at. Moser reviewed non-profit exemptions and requested information on how they are handled across the state.

## Action Item Summary

ACTION/DIRECTION	ASSIGNED TO
Adjusted parcel RPRCCG1000700 to \$327,895	Assessor/Clerk
Accepted and approved adjustments on Exhibit A.	