



MINUTES OF THE BANNOCK COUNTY BOARD OF EQUALIZATION

Meeting Details

Date of Meeting:	Monday, July 7, 2025
Commissioners present:	Jeff Hough, Ernie Moser, and Ken Bullock
Clerk of the Board:	Nancy Allen for Jason C. Dixon
Absent Board Members:	
Staff present:	Assessor Anita Hymas and Lead Appraiser Jason Hooker

Meeting Notes

- 1:00 PM Moser moved to enter into the Board of Equalization. The motion passed. Hough called the meeting to order and reviewed the rules, process, and appeal rights. Allen administered an oath to those testifying.

Gorham, David - RPRPPOC175400

1:02 PM Gorham reviewed there is deferred maintenance that was not clear during the property purchase. The roof is shot and there is a quote for \$70,228 from 2024. There are a large number of capital items that are past their engineering life in service. Gorham feels the value is \$854,050. If the Board can consider use, there are a number of charitable and applications.

1:04 PM Hooker reviewed that the overhead imagery showed as late as 2018, there were updates to roof. It sounds like there are still ongoing concerns, so it is recommended to lower the improvement value to \$750,494 for a total value of \$977,630. The building is listed with an effective age of 1999, or 26 years and is reaching the end of its useful life.

1:05 PM Appellant relayed the damage is more severe than what appears. The parcel was purchased in August 2022 and they began operating November 2022. The building was abandoned for three years with no maintenance and a lot of systems left to degrade. Discussion ensued on roof leaks. Moser moved for parcel RPRPPOC175400 to adjust the total assessed value to \$930,000 with adjustment off the improvement. The motion passed.

Driscoll Investments LLC - RPRPSVS000200

1:11 PM Braeden Driscoll reviewed concerns on the income value for the commercial building. The change in value over the last two years was reviewed. The building was purchased in 2017. The rent charged at that time was \$26 per square foot, but when the tenant moved, the building was vacant for nine months. The new tenant signed on at \$4,600, but it is now \$5,000 which is \$19.70 per square foot. There has been a trend down for commercial buildings in the area with work from home and covid. Realistically, what drives value for commercial property is the income it can generate. It would be hopeful if the building were for sale to get \$560,000.

1:15 PM Hooker explained the cost approach was used with depreciation. When looking at the income approach with info from Appellant, that would come down. But the rate they receive is still at the top of other office buildings. It was requested to uphold the value.

1:17 PM Moser pointed out the value did not change the last two years and it is now catching up. Bullock moved for parcel RPRPSVS000200 to uphold the assessed value. The motion passed.

PHT Real Estate Holdings LLC - RPRPPOC050502
PHT Real Estate Holdings LLC - RPRPPOC050606
PHT Real Estate Holdings LLC - RPRPPOC050703
PHT Real Estate Holdings LLC - RPRPPOC051003
PHT Real Estate Holdings LLC - RPRPPOC051302
PHT 1001 North 7th LLC - RPRPPOC152800

1:19 PM Clark Bitton appeared. Discussion ensued on building use, nonprofit tenants, and property ownership. Moser felt that any space that is charged for, even to nonprofit, is taxable and those with entities such as the Boys and Girls Club, the City of Pocatello, and Friends of the Children that are not charged would not be taxed. Regarding the 11th Avenue property, those that would not qualify are Badger and Bannock Development. Bannock Development gets \$70,000 from the County. Health West and the free clinic receive Medicare and Medicaid, so taxpayers are paying the bills for them and taxpayers are doubled up. Those that are paying rent should not be exempt.

1:23 PM Discussion ensued on the location with multiple parcel numbers with the City of Pocatello, Friends of the Children, Health West, and Hospital Corporation. Bitton questioned that PHT is a 501(c)(3), so wouldn't they qualify for a property tax exemption, not necessarily because the tenant is a non-profit, because it is part of PHT's mission to provide health services to citizens. Bullock relayed the non-profit status is for IRS purposes and doesn't prevent sales tax and such. Bitton would like legal counsel from both sides to review the Idaho Supreme Court's list of tax exemption qualifications. Bullock submitted there is a savings to taxpayers in other ways such as from the crisis center preventing jail medical claims and that's a public benefit. Conflicts arise from statute, lack of definitions, and non-profit missions.

1:37 PM Hough moved for parcels ending in 2800, 502, 606, 703, 1003, and 1302, to grant a 50% exemption. The motion passed.

Hargraves, Dan - RPRPGTD0008900

1:40 PM Appellant did not appear. Hooker reported the property was recently annexed and is equitably valued with the neighbors. The Appellant's concern is for space for a power pole. It was recommended to apply a land influence for the restricted opening which would drop the assessed value to \$31,810. Moser moved to adjust the value to \$31,810. The motion passed.

Action Item Summary

ACTION/DIRECTION	ASSIGNED TO
Approved entry to Board of Equalization.	Clerk
Adjusted assessed values for parcels: RPRPPOC175400 and RPRPGTD0008900.	Assessor
Upheld assessed values for parcel RPRPSVS000200.	Assessor
Granted 50% exemption to parcels: RPRPPOC050502; RPRPPOC050606; RPRPPOC050703; RPRPPOC051003; RPRPPOC051302; and RPRPPOC152800.	Assessor