

**ADA COUNTY BOARD OF EQUALIZATION
MINUTES OF THE HEARING ON
WEDNESDAY, JUNE 27, 2012
9:00 A.M.**

The Board of Ada County Commissioners (Board) met this date sitting as the Board of Equalization in the Public Hearing Room of the Ada County Courthouse Complex to act on the following items. Staff members present: Bob McQuade, Dan Curtis, Rick Stolz, Sarah Dubos, Sandra Powers, Carly Wantulok, Diana Kelly, Shelby Ugarriza, Carrie Sandirk, Pamela Kerr, Janelle Pender, and Craig Church, Assessor's Office. Minutes Recorder: Dea Kellom.

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- I. IN THE MATTER OF CALL TO ORDER:**
Commissioner Rick Yzaguirre called the hearing to order at 10:00 a.m.
- II. IN THE MATTER OF ROLL CALL:**
Commissioners Rick Yzaguirre, Sharon M. Ullman and David L. Case were present.
- III. IN THE MATTER OF CHANGES TO THE AGENDA:**
There were no changes to the agenda.
- IV. IN THE MATTER OF NEW BUSINESS:**
- 1. VALUATION APPEALS**

R. Yzaguirre stated that the purpose of this hearing is for the Board of Equalization (BOE) to provide taxpayers with an opportunity to appeal the assessed value placed on their property for tax purposes. He explained that for each hearing, the appellant would be given an opportunity to make a presentation, after which the appraiser will give a factual presentation on how the assessed value was established. Each appellant will then have a chance to provide final rebuttal, after which the Board would make their decision. He noted that anyone wishing to give testimony would have to be sworn in. He added that all motions made during these hearings would be made by the Board convened as the BOE.

[Several unidentified people were sworn in.]

a. Hearings

1. BRIDGE EMMETT & BEVERLY S1236449100

Appellant was not present. Appraiser, Dan Curtis, was present and previously sworn in for testimony.

D. Curtis said that he and Appellant had come to an agreement. He recommended an adjusted for acreage and categories per acreage.

R. Yzaguirre asked D. Curtis to state the codes and amount agreed upon. D. Curtis stated that the recommendation was for State Category Code 10, which is the farm acreage of 63.094 acres, be valued at \$74,300; State Category Code 100, no acres with a zero value; State Category Code 180, 1.45 acres be valued at \$2,900; State Category Code 190, 3.8 acres, with a zero value; and State Category Code 320, be valued at \$1,500 for a total assessed value of \$78,700.

S. Ullman asked D. Curtis to translate the State Categories. D. Curtis replied that State Category Code 10 is the agricultural (Ag) exemption; State Category Code 100 is considered a home sight to the Ag operation; State Category Code 180 is rural other land; State Category Code 190 is waste land associated with the Ag land; and State Category Code 320 is the improvements on the land. S. Ullman and D. Curtis discussed what the land had on it.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE RECOMMENDATION OF THE ASSESSOR'S OFFICE AND MODIFY THE VALUATION ON PARCEL NUMBER S1236449100, TO

\$78,700; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

2. KUGLER NEIL J

R8079550280

Appellant, Neil Kugler and Appraiser, Rich Stolz, were present and previously sworn in for testimony.

N. Kugler presented testimony.

S. Ullman and N. Kugler discussed phone calls by the Assessor’s Office.

R. Stolz presented the Staff report.

S. Ullman and R. Stolz discussed the Comparables (Comps) and the remodel.

N. Kugler presented rebuttal testimony.

R. Stolz shared some of the comments that had been presented on the phone calls previously made to neighbors.

D. Case and R. Stolz discussed the activity of sales in this area.

S. Ullman and N. Kugler discussed the remodel of the home.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR’S VALUATION ON PARCEL NUMBER R8079550280; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.

DISCUSSION: D. CASE STATED THAT HE WOULD LIKE TO SPLIT THE DIFFERENCE IN THE ASSESSMENT. R. YZAGUIRRE SAID HE BELIEVED THE ASSESSMENT WAS GOOD.

ACTION: S. ULLMAN, AYE, AND R. YZAGUIRRE, AYE. D. CASE NAY. THE MOTION CARRIED.

S. Ullman explained to N. Kugler that he could take his appeal to the State Board of Tax Appeals (BTA.)

3. MCEWEN WILLIAM G

R1608630160

Appellant was not present. Appraiser, Sarah Dubose, was present and previously sworn in for testimony.

S. Dubose presented the Staff report that addressed the removal of the Homeowner Exemption (HOE.)

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR’S VALUATION AND DENY OF THE HOMEOWNERS EXEMPTION FOR 2012, ON PARCEL NUMBER R1608630160; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED.

DISCUSSION: D. CASE ASKED IF THE HOMEOWNER HAD FILED FOR THE 2013 HOMEOWNERS EXEMPTION. S. DUBOSE REPLIED THAT HE HAD.

ACTION: S. ULLMAN, AYE, D. CASE AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

4. MEYER ALANA R1805370010

Appellant was not present. Appraiser, R. Stolz, was present and previously sworn in for testimony.

R. Yzaguirre and R. Stolz discussed the Comps and his assessment.

R. Stolz presented the Staff report.

S. Ullman and R. Stolz discussed the listing for this parcel from last year along with the condition of the home.

R. Yzaguirre said the price per square foot value was significantly lower on the Comps than this parcel.

R. Stolz explained the reasons for his assessment.

S. Ullman and D. Case discussed the amount that was paid for the home.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R1805370010 TO \$114,700 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$55,300 ON THE LAND, FOR A TOTAL VALUATION OF \$170,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED.

DICUSSION: S. ULLMAN STATED THAT SHE EXPECTED THIS PROPERTY TO INCREASE IN VALUE, FOR THE 2013 TAX YEAR, BECAUSE THE CIRCUMSTANCES SURROUNDING IT APPLIED TO THIS YEARS VALUE ONLY.

ACTION: S. ULLMAN, AYE, D. CASE, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

5. NEIGHBORS STEPHANIE R1376810580

Appellant, Stephanie Neighbors and Appraiser, S. DuBose, were present and previously sworn in for testimony.

S. DuBose presented testimony for her 2010, 2011 and 2012 HOE.

Bob McQuade stated that the Board did not have the authority to listen to an appeal for the 2010 and 2011 tax years.

S. Ullman and B. McQuade discussed the application and the Applicant's situation. S. Ullman explained the hardship process to Appellant and how to apply for that.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION FOR THE 2010 AND 2011 TAX YEARS ON PARCEL NUMBER R1376810580 BECAUSE THE BOARD DOES NOT HAVE THE AUTHORITY TO TAKE THIS UNDER CONSIDERATION; AND AUTHORIZE THE

CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED.

DISCUSSION: D. CASE TOLD THE APPELLANT THAT HE SYMPATHIZED WITH HER, BUT THEY HAD NO JURISDICTION TO APPROVE IT.

ACTION: S. ULLMAN, AYE, D. CASE AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

[Several unidentified people were sworn in.]

6. COLVIN GARY B R1718410780

Appellant, Gary Colvin and Appraiser, S. DuBose, were present and previously sworn in for testimony.

G. Colvin presented testimony on his HOE.

S. DuBose presented the Staff report.

S. Ullman and G. Colvin discussed the HOE, legal residency and the application.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION AND DENY THE HOMEOWNERS EXEMPTION FOR 2012 ON PARCEL NUMBER R1718410780; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

7. GRAY CHRISTOPHER G R8163240110

Appellant's wife, Michelle Gray, and Appraiser, Sandra Powers, were present and previously sworn in for testimony.

M. Gray presented testimony.

S. Ullman asked the Assessor to compare the subject property to the property next door.

S. Powers presented the Staff report and stated that she had taken both parcels, R8163240110 and R8163240120, into consideration when she placed a value on this property. She made a recommendation for adjustments to leave the improvement on parcel R8163240120 at \$25,000, and reduce parcel R8163240110 to \$351,100, for a total valuation of \$376,100 for both parcels.

S. Ullman and S. Powers discussed the assessment of the house next door, the current parcel and the difference in assessments between the two.

S. Powers addressed the Comps of the Applicant and her Comps.

M. Gray presented rebuttal testimony.

S. Ullman and M. Gray discussed the land in the neighborhood. S. Ullman stated there was a problem with the values in this neighborhood. M. Gray continued her testimony.

S. Powers addressed sales in the area.

D. Case asked S. Powers to restate her assessment values on the two parcels and the house.

S. Ullman talked about the overall lot value on the house next door.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R8163240110 TO \$150,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$200,000 ON THE TOTAL LAND, FOR A TOTAL VALUATION OF \$350,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED.

DISCUSSION: S. ULLMAN SUGGESTED THE ASSESSOR'S OFFICE GO BACK AND LOOK AT ALL THE LAND VALUES IN THIS AREA. SHE STATED THAT SHE BELIEVES THE VALUES NEED TO BE ADJUSTED.

ACTION: S. ULLMAN, AYE, D. CASE, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

M. Gray asked if that meant the total valuation on her lot and her home would be \$350,000. S. Ullman responded that it would and then the HOE would be applied.

[This parcel was re-considered at the July 9, 2012, hearing.]

8. MERRITT GARY L R7475900470

Appellant, Gary Merritt, and Appraiser, S. DuBose, were present and previously sworn in for testimony.

G. Merritt presented testimony on his HOE.

S. Ullman and G. Merritt discussed when the HOE application was mailed in and who represented Applicant at their closing.

S. DuBose presented the Staff report.

G. Merritt presented rebuttal testimony.

S. Ullman explained the laws made by the State for the HOE deadline.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R7475900470, AS THE BOARD HAS NO AUTHORITY TO ACCEPT THE HOE AFTER THE DEADLINE; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

9. ROBERTS KATHRYN R5462000020

Appellant was not present. Appraiser, Carly Wantulok, was present and previously sworn in for testimony.

C. Wantulok presented the Staff report.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF

EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R5462000020; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

10. SCARLETT GARY R7334000455, R7334000460 and R7334000465

Appellant, Gary Scarlett was present and sworn in for testimony. Appraiser, C. Wantulok, was present and previously sworn in for testimony.

G. Scarlett presented testimony.

S. Ullman and G. Scarlett discussed the marketing of the parcel when he purchased it.

C. Wantulok presented the Staff report and recommended a reduction on each property. For parcel R7334000455, leave the land value at \$25,500 and reduce the improvement value to \$18,500, for a total valuation of \$42,000. For parcel R7334000460, leave the land value at \$25,500 and reduce the improvement value to \$16,500, for a total valuation of \$42,000. For parcel R7334000460, leave the land value at \$25,500 and reduce the improvement value to \$18,500, for a total valuation of \$44,000.

G. Scarlett presented rebuttal testimony.

S. Ullman stated that she was comfortable with the Assessor's modification.

D. Case agreed and stated that he was comfortable with the adjustments.

G. Scarlett asked for an explanation of market value. B. McQuade explained the meaning of market value.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S RECOMMENDATION AND MODIFY THE VALUATION ON PARCEL NUMBER R7334000455, TO \$18,500 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$25,500 ON THE LAND, FOR A TOTAL VALUATION OF \$44,000; ON PARCEL NUMBER R7334000460, MODIFY THE VALUATION TO \$16,500 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$25,500 ON THE LAND, FOR A TOTAL VALUATION OF \$42,000; AND ON PARCEL NUMBER R7334000465, MODIFY THE VALUATION TO \$18,500 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$25,500 ON THE LAND, FOR A TOTAL VALUATION OF \$44,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

[Several unidentified people were sworn in.]

11. D'ANDREA NICOLE L

R8904600320

Appellant, Nicole D'Andrea, and Appraiser, S. Dubose, were present and previously sworn in for testimony.

N. D'Andrea presented testimony for her HOE.

S. Dubose presented the Staff report.

S. Ullman and N. D'Andrea discussed the timeline of her being out of the country.

S. Ullman explained the state law that dictates the deadline for applying.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION AND DENY THE HOMEOWNERS EXEMPTION FOR 2012 ON PARCEL NUMBER R8904600320, AS THE BOARD HAS NO AUTHORITY TO ACCEPT THE HOE APPLICATION AFTER THE DEADLINE; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

12. HILL ACHIM

R5983900280

Appellant was not present. Appraiser, Diana Kelly, was present and previously sworn in for testimony.

D. Kelly presented the Staff report.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R5983900280; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

13. LEE SHIRLEY YIU NUI

R5672670275

Appellant, Shirley Lee, her husband, Mr. Lee, and Appraiser, Shelby Ugarriza, were present and previously sworn in for testimony.

Mr. Lee presented testimony.

S. Ugarriza presented the Staff report and suggested a new value.

S. Lee presented testimony.

The Board discussed the Assessor's modification.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S RECOMMENDATION AND MODIFY THE VALUATION ON PARCEL NUMBER R5672670275 TO \$66,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$34,000 ON THE LAND, FOR A TOTAL VALUATION OF \$100,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MOVE ITEM III(1)(c)(12), PARCEL NUMBER R4931640230, ON TODAY'S AGENDA UNDER

NO HEARING/NO CHANGES, TO BE HEARD WITH PARCEL R4931640030 AT THIS TIME. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

14. RICKS DAVID M R4931640030

15. YAMASHITA ROBERT S R4931640230

Appellant, David Ricks and Robert Yamashita, and Appraiser, Rick Stolz, were present and previously sworn in for testimony.

D. Ricks presented testimony.

R. Yamashita presented testimony.

S. Ullman and R. Yamashita discussed the appraisal. R. Yamashita continued his presentation.

S. Ullman and D. Ricks discussed the square footage and difference in the townhomes.

R. Stolz asked questions of R. Yamashita and then presented the Staff report.

S. Ullman and R. Stolz discussed the assessments of the surrounding properties.

D. Ricks presented more testimony.

S. Ullman and D. Ricks discussed the square footage of the townhome.

S. Ullman and R. Stolz discussed the assessment values for both parcels.

S. Ullman, D. Case and R. Yamashita discussed the square footage of his townhome.

S. Ullman explained that her motion would be due to the Comps supplied by R. Stolz and the appraisal presented by R. Yamashita.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBERS R4931640030 AND R4931640230 TO \$214,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$96,000 ON THE LAND, FOR A TOTAL VALUATION OF \$310,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. D. CASE SECONDED.

DISCUSSION: S. ULLMAN EXPLAINED THAT SHE WAS LOOKING AT THE OUTSIDE APPRAISAL COUPLED WITH THE COMPS.

ACTION: S. ULLMAN, AYE, D. CASE, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

[Several unidentified people were sworn in.]

16. CALVERT JON R2734010070

Appellant, Jon Calvert, and Appraiser, Carrie Sandirk, were present and previously sworn in for testimony.

J. Calvert presented testimony.

C. Sandirk presented the Staff report.

J. Calvert presented rebuttal testimony.

D. Case and J. Calvert discussed the purchase price, the amount put into the remodel and the upgrades on the property.

S. Ullman conversed about the Comp provided by J. Calvert.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R2734010070 TO \$10,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$32,300 ON THE LAND, FOR A TOTAL VALUATION OF \$42,300, WITH THE EXPECTATION THAT THIS WILL INCREASE SIGNIFICANTLY NEXT YEAR; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.

DISCUSSION: D. CASE AND J. CALVERT DISCUSSED THE RENTAL VALUE OF THE HOME. D. CASE AND R. YZAGUIRRE SAID THEY DID NOT BELIEVE THE IMPROVEMENT SHOULD BE THAT LOW. R. YZAGUIRRE AND S. ULLMAN DISCUSSED THE FACT THAT THE LAND VALUE SHOULD NOT BE CHANGED; THEREFORE THE IMPROVEMENT VALUE NEEDS TO BE REDUCED. D. CASE RESTATED THAT HE BELIEVED THE IMPROVEMENT SHOULD BE HIGHER AND SUGGESTED REDUCING IT TO HALF OF THE ORIGINAL ASSESSMENT. S. ULLMAN RESTATED THAT THE ASKING PRICE, PRIOR TO JAN 2, 2012, WAS \$37,000.

ACTION: S. ULLMAN, AYE. D. CASE, NAY, AND R. YZAGUIRRE, NAY. THE MOTION FAILED.

ACTION: D. CASE MOVED TO MODIFY THE VALUATION ON PARCEL R273401070 TO \$23,400 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$32,300 ON THE LAND, FOR A TOTAL VALUATION OF \$55,700; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD, R. YZAGUIRRE SECONDED.

DISCUSSION: S. ULLMAN STATED THAT THE HOME WAS PUT ON THE MARKET JUST PRIOR TO THE LIEN DATE FOR \$45,500.

ACTION: D. CASE, AYE, AND R. YZAGUIRRE, AYE. S. ULLMAN, NAY. THE MOTION CARRIED.

17. CALVERT JON

R7108570040

Appellant, Jon Calvert, and Appraiser, Pamela Kerr, were present and previously sworn in for testimony.

J. Calvert presented testimony.

S. Ullman and J. Calvert discussed the Comps he had submitted.

P. Kerr presented the Staff report.

J. Calvert presented rebuttal testimony.

D. Case and P. Kerr discussed the Comps that were provided by the Assessor's Office.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R7108570040; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. S. ULLMAN, AYE, R. YZAGUIRRE, AYE, AND D. CASE AYE. THE MOTION CARRIED UNANIMOUSLY.

18. CALVERT JON

R0615000275

Appellant, Jon Calvert, and Appraiser, Janelle Pender, were present and previously sworn in for testimony.

J. Pender stated that she and Appellant had discussed the case and have come to an agreement on the assessment. The Assessor's Office suggested leaving the valuation of the land at \$22,100, modifying the improvement to \$34,000, for a total valuation of \$56,100.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S RECOMMENDATION AND MODIFY THE VALUATION ON PARCEL NUMBER R0615000275 TO \$34,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$22,100 ON THE LAND, FOR A TOTAL VALUATION OF \$56,100; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

19. FUREY, PATRICK

S0920433350

Appellant's Attorney, Patrick Furey, was present. His clients, Dale and Ken Hutchings, and Appraiser, D. Kelly, were present and previously sworn in for testimony.

P. Furey presented testimony for an Agricultural (Ag) Exemption.

S. Ullman and P. Furey discussed the land and use of the land. She asked questions of D. Hutchings and K. Hutchings.

D. Kelly presented the Staff report.

S. Ullman and D. Kelly discussed the values of the other lands Comps. D. Kelly continued her testimony.

P. Furey presented rebuttal testimony.

S. Ullman read part of the Ag Exemption description into the record.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, AMEND THE ASSESSOR'S VALUATION TO REFLECT THAT THE 6.12 ACRES OF EXCESS LAND BE VALUED WITH AN AGRICULTURAL EXEMPTION ON PARCEL NUMBER S0920433350; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE AYE,

AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

[Several unidentified people were sworn in.]

20. REYES, JENNA

R9322500884

Appellant was not present. Appraiser, Craig Church, was present and previously sworn in for testimony.

C. Church presented the Staff report.

R. Yzaguirre and C. Church discussed the information that was gathered for the assessment.

S. Ullman and R. Church discussed the Medicare rates for nursing care provided at this location.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R9322500884; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

21. WAN YUANZHONG

R2884010130

Appellant, Yuanzhong Wan and Appraiser, D. Kelly were present and sworn in for testimony.

Y. Wan presented testimony.

S. Ullman and Y. Wan discussed the location of the parcel. Y. Wan continued his testimony.

S. Ullman and Y. Wan discussed the home, the view of his home and the surrounding homes. Y. Wan continued his testimony.

D. Kelly presented the Staff report.

Y. Wan presented rebuttal testimony.

S. Ullman and Y. Wan discussed the purchase price of the home and the improvements that were made.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R2884010130; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

[Several unidentified people were sworn in.]

22. GRIFFIN, BART

R9749730040

Appellant, Bart Griffin, was present and sworn in for testimony. Appraiser, Tina Winchester, was present and previously sworn in for testimony.

B. Griffin presented testimony.

T. Winchester presented the Staff report.

B. Griffin presented rebuttal testimony.

S. Ullman and B. Griffin discussed the interior of his home and the home next door.

D. Case stated that it was difficult seeing a home value increase by forty-one percent in one year and he was comfortable lowering the value.

S. Ullman asked B. Griffin if he would be willing to let T. Winchester look inside the home. B. Griffin said he would.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, TABLE PARCEL NUMBER R9749730040 TO JULY 6, 2012, AT 10:00 AM. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

23. SEDLACEK RICHARD

R7132000105

Appellant was not present. Appraiser, C. Sandirk, was present and previously sworn in for testimony.

C. Sandirk presented the Staff report.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R7132000105; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. S. ULLMAN SECONDED.

DISCUSSION: S. ULLMAN STATED THAT SHE WAS CONCERNED THAT THE PROPERTY SOLD AS A BANK OWNED SALE FOR \$28,000 LESS. S. ULLMAN AND C. SANDIRK DISCUSSED THE WORK THAT HAD BEEN DONE BY THE PREVIOUS OWNER.

ACTION: S. ULLMAN, AYE, D. CASE, AYE, AND R. YZAGUIRRE, AYE. S. ULLMAN ABSTAINED. THE MOTION CARRIED.

24. SEDLACEK RICHARD A

R7104001710

Appellant was not present. Appraiser, C. Church, was present and previously sworn in for testimony.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R7104001710; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

25. WENNER DARRYL K

S1011315360

Appellant was not present. Appraiser, R. Stolz was present and previously sworn in for testimony.

R. Stolz presented the Staff report.

S. Ullman stated that the owner seems to appealing the taxes not the assessed value.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER S1011315360; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

b. Changes / No Hearing (4) – (Authorize the Chairman To Sign)

- 1. DOCK HAROLD S R8843000205
- 2. GRAY LOREN P1GRAYENT01
- 3. JACK JUDITH H R9437170890
- 4. ROSEDALE ROBERT J R9048110090

c. No Changes / No Hearing (13) – (Authorize the Chairman To Sign)

- 1. CARROLL HEATHER R1517590090
- 2. COBLER CURTIS A R7132000100
- 3. HOFELD BRIAN LEE R1241271305
- 4. LEWIS JAMES F R7695370250
- 5. LILLY VICKI M R1955010057
- 6. LITSTER JEREMY R6901560070
- 7. OWNERS, KIMBERLEY R4931640200
- 8. RESNICK PAUL MARTIN REVOCABLE R8584590270
- 9. SCHLAKE BRUCE R1472050175
- 10. SILVA JOSE GUILLERMO CORDOVA R7335520160
- 11. WILLIAM G MITCHELL ATTORNEY P1MITCHEL01
- 12. YAMASHITA ROBERT S R4931640230 **(MOVED TO BE HEARD WITH R4931640230)**
- 13. YU MINGKE R8584570260

d. Withdrawn (74) – (Authorize the Chairman To Sign)

- 1. AGUIRRE FRANCISCO R5737760200
- 2. ATKINS RONALD R R4221320190
- 3. BERRY ARTHUR R2893160020
- 4. BERRY ARTHUR R2893160030
- 5. BERRY ARTHUR R2893160040
- 6. BERRY ARTHUR R2893160050
- 7. BERRY ARTHUR R2893160060
- 8. BERRY ARTHUR R2893160070
- 9. BERRY ARTHUR R2893160080
- 10. BERRY ARTHUR R2893160090
- 11. BERRY ARTHUR R2893160100
- 12. BERRY ARTHUR R2893160110
- 13. BERRY ARTHUR R2893160120
- 14. BERRY ARTHUR R2893160130
- 15. BERRY ARTHUR R2893160140
- 16. BERRY ARTHUR R2893160150
- 17. BERRY ARTHUR R2893160160
- 18. BERRY ARTHUR R2893160170
- 19. BERRY ARTHUR R2893160180
- 20. BERRY ARTHUR R2893160190
- 21. BERRY ARTHUR R2893160200
- 22. BERRY ARTHUR R2893160210
- 23. BERRY ARTHUR R2893160220
- 24. BERRY ARTHUR R2893160230
- 25. BERRY ARTHUR R2893160240

26.	BERRY ARTHUR	R2893160250
27.	BERRY ARTHUR	R2893160260
28.	BERRY ARTHUR	R2893160270
29.	BERRY ARTHUR	R2893160280
30.	BERRY ARTHUR	R2893160290
31.	BERRY ARTHUR	R2893160300
32.	BERRY ARTHUR	R2893160310
33.	BERRY ARTHUR	R2893160320
34.	BERRY ARTHUR	R2893160330
35.	BERRY ARTHUR	R2893160340
36.	BERRY ARTHUR	R2893160350
37.	BERRY ARTHUR	R2893160360
38.	BERRY ARTHUR	R2893160370
39.	BERRY ARTHUR	R2893160380
40.	BERRY ARTHUR	R2893160390
41.	BERRY ARTHUR	R2893160400
42.	BERRY ARTHUR	R2893160410
43.	BERRY ARTHUR	R2893160420
44.	BERRY ARTHUR	R2893160430
45.	BERRY ARTHUR	R2893160440
46.	BERRY ARTHUR	R2893160450
47.	BERRY ARTHUR	R2893160460
48.	BERRY ARTHUR	R2893160470
49.	BERRY ARTHUR	R2893160480
50.	BERRY ARTHUR	R2893160490
51.	BERRY ARTHUR	R2893160500
52.	BERRY ARTHUR	R2893160510
53.	BERRY ARTHUR	R2893160520
54.	BERRY ARTHUR	R2893160530
55.	BRAITHWAITE RITA J	R3825270070
56.	COLEMAN CHANDLER	R2336000610
57.	DURHAM JACK	R3610291410
58.	JAMES JUDITH D	R8442300140
59.	JOHNSON RUSSELL AND JOYCE	R5125650190
60.	KELCH STEVE A	R7475910170
61.	KIDD GALEN R	R1376810820
62.	LEE ERIC	R1529320040
63.	LITTLE HEATHER	R1001520240
64.	MACK J FREDERICK	R0619790120
65.	MORRIS JASON	P1IDSTATE01
66.	MORRIS JASON	P1PACNWPU01
67.	RINGERT JOHN F	R8549730320
68.	ROBERTS, HEIDI	S1018223300
69.	ROBERTS, HEIDI	R7777810470
70.	ROBERTS, HEIDI	R7777810460
71.	ROBERTS, HEIDI	R9024000025
72.	THOMPSON JARROD M	R8048730070
73.	THUESON TRESHIA	S0533110480
74.	WILSON MATT	R3720681100

2. BOE ADJUSTMENTS (128) – (Authorize the Chairman To Sign)

1.	IBM CREDIT CORPORATION	P7IBMCRED02
2.	CAMPBELL KENNETH W	R5135440250
3.	IBM CREDIT CORPORATION	P7IBMCRED57
4.	IBM CREDIT CORPORATION	P7IBMCRED79
5.	BARKER BYRON B	R7334270270
6.	THOMAS MICHAEL G	R5672690240
7.	HURD MICHAEL J	R7684430440
8.	HAWKINS NINA L	R5538912100
9.	VANVOOREN ALLAN R	S1303110005
10.	SHATTO JAY B	R1621510060
11.	HOLBROOK BOE L	S1127346830
12.	OWYHEE LIMITED PARTNERSHIP	R1013000986
13.	LAMAR PROPERTIES LLC	R2734510194
14.	IMT LLC	R7406220020

15. HEWLETT-PACKARD CO	S0527121150
16. MAJIA LLC	R1499310080
17. LAWRENCE WENDELL	S1325233870
18. MIHALACHE ADI	R8036160020
19. MIHALACHE ADI	R8036160010
20. CINTORINO PETER J	R2860500090
21. CINTORINO PETER J	R2860500060
22. ADA-WEST LLC	R1573680151
23. CENTRAL STREET JOINT VENTURES	R4539340025
24. VAN AUKER RONALD W	S1211346905
25. EUFEMIA VINCENT T	R1573670014
26. BERGER LIVING TRUST	R2734511180
27. KRBC HOLDINGS LLC	R1820970020
28. KRBC HOLDINGS LLC	R1820970030
29. KRBC HOLDINGS LLC	R1820970040
30. RBC HOLDINGS LLC	R1820970050
31. STEELWOOD ENTERPRISES LLC	R1820970070
32. STEELWOOD ENTERPRISES LLC	R1820970080
33. IPSEN GRANT	R1820970110
34. COLLETT NEAL E	R1820970130
35. BANK OF THE CASCADES	R1820960210
36. BANK OF THE CASCADES	R1820960220
37. NORTHOLME LLC	R1820960230
38. NORTHOLME LLC	R1820960240
39. WELLS FARGO FINANCIAL LEASING	P7WFFINLE60
40. WELLS FARGO FINANCIAL LEASING	P7WFFINLE11
41. WELLS FARGO FINANCIAL LEASING	P7WFFINL104
42. US BANK NA TRUSTEE	P7USBANC794
43. US BANK NA TRUSTEE	P7USBANC486
44. US BANK NA TRUSTEE	P7USBANC156
45. US BANK NA TRUSTEE	P7LYONFN302
46. VAN AUKER RONALD W	S1118449440
47. HOLTE DENNIS	R2024604850
48. CULVER WALTER	R6576000934
49. ECHOHAWK PARTNERS LLC	R7070200120
50. CARLEN DAVID	R7689280070
51. LAYTON MICHAEL	R8194000120
52. JONES VICKI G	R2909530065
53. THOMAS CHARLES J	S1124314900
54. PARKER OK P	R4930150120
55. HOLD-IT LLC	R0356180020
56. JR LLC	S1326121010
57. CCI GROUP LLC	S1326141870
58. YOUR REAL ESTATE SOLUTIONS LLC	R5422000010
59. YOUR REAL ESTATE SOLUTIONS LLC	R5422000040
60. YOUR REAL ESTATE SOLUTIONS LLC	R5422000050
61. YOUR REAL ESTATE SOLUTIONS LLC	R5422000060
62. YOUR REAL ESTATE SOLUTIONS LLC	R5422000070
63. EAGLE HEALTH & WELLNESS	P1EGHE+WE01
64. DELL FINANCIAL SERVICES LP	P7DFSFUND76
65. THOMAS EDWARD L	R2777500101
66. DOAN HUNG QUOC	R8160000072
67. BENEFICIAL REAL ESTATE SOLUTIO	R8043000440
68. DUTTON AUDREY	R2338000068
69. SPARKS STEVEN R	R6901560085
70. WALCH MARY LOU	S0533121167
71. TS DEVELOPMENT LLC	S0436223401
72. TS DEVELOPMENT LLC	S0436223441
73. MANN BARBARA G	R9315530090
74. CANTEEN SERVICE	P1COMPGR001
75. KLEINER TRUST A	S1104347003
76. HORTON ROBERT C	R6576000301
77. DELL FINANCIAL SERVICES LP	P7DELLFI580
78. DELL FINANCIAL SERVICES LP	P7DELLFI811
79. DELL FINANCIAL SERVICES LP	P7DELLFI817
80. DELL FINANCIAL SERVICES LP	P7DELLFI828

81. DELL FINANCIAL SERVICES LP	P7DELLFI841
82. DELL FINANCIAL SERVICES LP	P7DELLFI846
83. DELL FINANCIAL SERVICES LP	P7DFSEQHO09
84. HOLD-IT LLC	R0356180030
85. HOLD-IT LLC	R0356180040
86. HOLD-IT LLC	R0356180050
87. HOLD-IT LLC	R0356180060
88. HOLD-IT LLC	R0356180070
89. HOLD-IT LLC	R0356180080
90. HOWELL KIMBERLY	R8441910400
91. EISENBERG LINCHIN LLC	R5176900100
92. EISENBERG LINCHIN LLC	R5176900200
93. EISENBERG LINCHIN LLC	R5176900300
94. EISENBERG LINCHIN LLC	R5176900400
95. EISENBERG LINCHIN LLC	R5176900500
96. EISENBERG LINCHIN LLC	R5176900600
97. EISENBERG LINCHIN LLC	R5176900800
98. EISENBERG LINCHIN LLC	R5176900900
99. EISENBERG LINCHIN LLC	R5176901000
100. EISENBERG LINCHIN LLC	R5176901100
101. EISENBERG LINCHIN LLC	R5176901200
102. EISENBERG LINCHIN LLC	R5176901300
103. EISENBERG LINCHIN LLC	R5176901400
104. GE CAP INFO TECH SOLUTIONS	P7GECAPIN70
105. GE CAP INFO TECH SOLUTIONS	P7GECAPIN94
106. GE CAP INFO TECH SOLUTIONS	P7GECAPIN95
107. GE CAP INFO TECH SOLUTIONS	P7GECAPIN96
108. GE CAP INFO TECH SOLUTIONS	P7GECITS415
109. DAVIS IDA M	R0615000404
110. FILLMORE CALVIN	R7689280180
111. KEIL DOUGLAS J	R1376610140
112. KEIL DOUGLAS J	R1376610160
113. KEIL DOUGLAS J	R1376610170
114. KEIL DOUGLAS J	R1376610220
115. KEIL DOUGLAS J	R1376610570
116. WOOD JOHN B	S1416110005
117. ISAAC SUSAN R	S2004438500
118. RETRO HOMES INC	R7334010190
119. MCCLARY PAMELA JANE	R1281020015
120. WILLIAMS CRIS	R1580260420
121. ANDERSON FAMILY TRUST	R1097020100
122. MCKAY JERRY P	R1141380110
123. BRYANT MONTY A	R7533000031
124. JEPSON JUDY A	R5488500062
125. YOUNG BARZILLA E	R0310000030
126. MORAN ROBERT J	R9227700080
127. MCMINN SALLY E	R5623550010
128. IDAHO ASSET MANAGEMENT TRUST L	R8048010171

3. EXEMPTIONS

a. Long Form – Recommend Approval – 100% (18)

1. BOISE CHINESE CHRISTIAN CHUR	R8019000075	63-602B
2. CHARITABLE ASSISTANCE TO CO	R1431000160	63-602C
3. CHILDREN'S ADOPTION SERV INC	P1CHILADO01	63-602C
4. CHRISTOPHER COLUMBUS CLUB	R3581000022	63-602C
5. FRIENDS CHURCH OF BOISE	S0536141906	63-602B
6. GENERATION LIFE INC	R7254560025	63-602C
7. HEMOPHILIA FOUNDATION OF ID	P1HEMOFOU01	63-602C
8. IDAHO LEGAL AID SERVICES	P1IDLEGAD01	63-602C
9. IDAHO SHAKESPEARE FESTIVAL	S0929449820	63-602C
10. LAND TRUST OF THE TREASURE	S0523234100	63-602C
11. LAND TRUST OF THE TREASURE V	S0627346600	63-602C
12. LAND TRUST OF THE TREASURE V	S0627346700	63-602C
13. LAND TRUST OF THE TREASURE V	S0634212455	63-602C
14. LAND TRUST OF THE TREASURE V	S0634212460	63-602C

15.	LAND TRUST OF THE TREASURE V	S0634244262	63-602C
16.	LAND TRUST OF THE TREASURE V	S0634244266	63-602C
17.	PEACE IN JESUS LUTHERAN CHUR	R1384230070	63-602B
18.	PEACE IN JESUS LUTHERAN CHUR	S1112110210	63-602B

b. Short Form – Recommend Approval – 100% (12)

1.	CHURCH OF JESUS CHRIST OF LATTER	R2734522741	63-602C
2.	ICB INC	R1754002340	63-602B
3.	KUNA CHURCH THE NAZARENE INC	R5070252061	63-602B
4.	PRESBYTERY OF BOISE	R8189830012	63-602B
5.	SIEMENS HEALTHCARE DIAGNOSTICS	P7SIEHEAD01	63-602D
6.	SIEMENS HEALTHCARE DIAGNOSTICS	P7SIEHEAD02	63-602D
7.	SOCIETY OF ST VINCENT DE PAUL	P1STVINDP01	63-602C
8.	SOCIETY OF ST VINCENT DE PAUL	R2024320550	63-602B
9.	SOCIETY OF ST VINCENT DE PAUL	R2024320565	63-602C
10.	SOCIETY OF ST VINCENT DE PAUL SW	R9426000306	63-602C
11.	SOCIETY OF ST VINCENT DE PAUL SW	S0619336310	63-602C
12.	SOCIETY OF ST VINCENT DE PAUL SW	S0630223110	63-602C

c. Short Form – Recommend Approval Partial % (1)

			%	
1.	FIRST PRESBYTERIAN CHURCH	R1013005667	82	63-602B

d. Long Form – Recommend Denial (9)

1.	ADAMSON STEVEN	R3220000196
2.	STEIN HOLDINGS LLC	R1527260025
3.	XEROX CORPORATION	P7XEROXCO09
4.	XEROX CORPORATION	P7XEROXCO10
5.	XEROX CORPORATION	P7XEROXCO11
6.	XEROX CORPORATION	P7XEROXCO12
7.	XEROX CORPORATION	P7XEROXCO13
8.	XEROX CORPORATION	P7XEROXCO14
9.	XEROX CORPORATION	P7XEROXCO15

4. TAX EXEMPTIONS

- Casualty Loss Exemptions – Recommended Approval (1)

Owner	Parcel #	2012 Adjusted Taxable Value
1. Beumeler, Michael & Monica	R5336000320	\$24,800

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE CHANGES ON THE 4 PARCELS LISTED ABOVE UNDER “CHANGES/NO HEARING,” APPROVE NO CHANGES ON THE 12 PARCELS LISTED ABOVE UNDER “NO CHANGES/NO HEARING,” UPHOLD THE VALUATIONS ON THE 74 VALUATIONS ON THE PARCELS LISTED ABOVE UNDER “WITHDRAWN,” APPROVE THE ADJUSTMENTS ON THE 128 PARCELS LISTED ABOVE UNDER “BOE ADJUSTMENTS;” APPROVE 18 LONG-FORM APPLICATIONS FOR 100% EXEMPTION; APPROVE 12 SHORT-FORM APPLICATIONS FOR 100% EXEMPTION; APPROVE 1 SHORT-FORM APPLICATION FOR A PARTIAL PERCENTAGE; DENY 9 LONG-FORM APPLICATIONS; APPROVE THE TAX EXEMPTION FOR PARCEL NUMBER R5336000320 FOR A CASUALTY LOSS; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. D. CASE SECONDED.

DISCUSSION: D. CASE STATED THAT, FOR PUBLIC DISCLOSURE, THERE ARE TWO INDIVIDUALS THAT DONATED TO HIS PRIMARY CAMPAIGN: FREDRICK MACK, #64 UNDER “WITHDRAWN” AND RONALD VAN AUKER, #24 UNDER “BOE ADJUSTMENTS,” BUT

HE HAS HAD NO EX PARTE COMMUNICATION WITH EITHER OF THESE INDIVIDUALS REGARDING WHAT WAS BEFORE THE BOARD TODAY.

ACTION: D. CASE, AYE, S. ULLMAN, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

V. IN THE MATTER OF ADJOURNMENT:

There being no further business to come before the Board on this date, the meeting was adjourned at 4:38 p.m.

Rick Yzaguirre, Chairman

ATTEST:

Christopher D. Rich, Ada County Clerk