

**ADA COUNTY BOARD OF EQUALIZATION
MINUTES OF THE HEARING ON
MONDAY, JUNE 10, 2013
8:30 A.M.**

The Board of Ada County Commissioners (Board) met this date sitting as the Board of Equalization in the Commissioners’ Conference Room of the Ada County Courthouse Complex to act on the following items. Staff members present were: Greg Durand, Dan Curtis, and Bob McQuade, Assessor’s Office; Amber Ellis, Claire Tardiff, and Catherine Freeman, Prosecuting Attorney’s Office; and Larry Maneely, Commissioners’ Office. Minutes Recorder: Julie F. Burrows.

I. IN THE MATTER OF CALL TO ORDER:

Commissioner David L. Case called the hearing to order at 8:28 a.m.

II. IN THE MATTER OF ROLL CALL:

Commissioners David L. Case, Jim Tibbs, and Rick Yzaguirre 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:

[Staff and appellants were sworn in.]

1. CASUALTY LOSS EXEMPTIONS

a. **Recommended Approval (2) (Authorize the Chairman to Sign)**

- 1. HARDIN, BARNEY – R1280540165
3573 North Rugby Drive, Boise

2013 Original Value	\$166,900
2013 Casualty Loss Exemption Value	<u>\$125,000</u>
2013 Adjusted Value of Improvement	\$ 41,900

- 2. NELSON, JERRI – R7100700070
4505 North Bluegrass Avenue, Boise

2013 Original Value	\$130,800
2013 Casualty Loss Exemption Value	<u>\$ 99,650</u>
2013 Adjusted Value of Improvement	\$ 31,150

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE TWO CASUALTY LOSS EXEMPTIONS AS IDENTIFIED ON THE AGENDA; AND AUTHORIZE THE CHAIRMAN TO SIGN THE APPROPRIATE DOCUMENTS ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAQUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

2. EXEMPTION AMENDMENTS

- **Long Form – Recommended Approval Partial % (1) (Authorize the Chairman to Sign)**

- ST LUKES REG S1116233803 %
89 63-602D

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE AMENDMENT OF AN EXEMPTION FOR ONE LONG FORM APPLICATION FOR A PARTIAL PERCENTAGE AS IDENTIFIED ON THE AGENDA; AND AUTHORIZE THE CHAIRMAN TO SIGN THE APPROPRIATE DOCUMENTS ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAQUIRRE, AYE, J.

TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

3. TAX EXEMPTION APPEALS (3) (*Authorize the Chairman to Sign*)

a. RIVER VALLEY MINISTRIES R7777807140

C. Freeman explained that River Valley Ministries' Articles of Incorporation stated that they were incorporated for charitable purposes, thus making them eligible for an exemption under Idaho Code Section 63-602C.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE APPEAL AND GRANT A 100% EXEMPTION FOR PARCEL NO. R7777807140; AND AUTHORIZE THE CHAIRMAN TO SIGN THE APPROPRIATE DOCUMENTS ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAQUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

b. LADCO INC R8954250040

C. Tardiff explained that the property holder was in the process of leasing-to-purchase the property in question and that the educational usage was not in place as of January 1, 2013. She also explained that this parcel may be eligible for an exemption next year.

Appellant presented testimony regarding the current status of the lease-to-purchase on this parcel and acknowledged her understanding that the usage was the deciding factor for an exemption, not the ownership.

D. Case reminded appellant of the April 15 deadline for next year's application.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE APPEAL FOR LADCO INC., PARCEL NO. R8954250040; AND AUTHORIZE THE CHAIRMAN TO SIGN THE APPROPRIATE DOCUMENTS ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

c. MERIDIAN FIRST BAPTIST R6066000660

A. Ellis explained the location of the parcel and that there was a question as to its usage as of January 1, 2013.

G. Durand gave testimony of the parcel's previous history and its state as of its last inspection in November of 2012.

Appellant presented documentation and testimony regarding its continuous usage for fire protection, youth activities, Vacation Bible School, and parking directly related to the purposes for which the church was incorporated. He also stated that the church's intention is to use the parcel to expand its current facility in the future.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE APPEAL AND GRANT A 100% EXEMPTION FOR MERIDIAN FIRST BAPTIST CHURCH, PARCEL NO. R6066000660; AND AUTHORIZE THE CHAIRMAN TO SIGN THE APPROPRIATE DOCUMENTS ON BEHALF OF THE BOARD. R.

YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

V. IN THE MATTER OF RECESS:

There being no further business to come before the Board on this date, the meeting was recessed at 8:42 a.m.

David L. Case, Chairman

ATTEST:

Christopher D. Rich, Ada County Clerk