

**ADA COUNTY BOARD OF EQUALIZATION
MINUTES OF THE HEARING ON
MONDAY, JULY 13, 2015
11:00 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 were: Bob McQuade, Yelena Miller, Tim Tallman, Brad Smith, Erica Taggart and Bill Mahn, Assessor's Office; and Ted Argyle, Lorna Jorgensen, Claire Tardiff, Gene Petty, Sherry Morgan, Nancy Werdel, Catie Freeman and Shelby Owens, Prosecuting Attorney's Office. Minutes Recorder: Angel Dicus.

I. IN THE MATTER OF CALL TO ORDER:

Commissioner Jim Tibbs called the hearing to order at 11:00 a.m.

II. IN THE MATTER OF ROLL CALL:

Commissioners Jim Tibbs, Rick Yzaguirre and David L. Case were present.

III. IN THE MATTER OF CHANGES TO THE AGENDA:

- Moved Item No. V (1), Business Tax Exemptions, to Follow Item No. V (4)

ACTION: R. YZAGUIRRE MOVED TO AMEND THE AGENDA AND MOVE ITEM V (1), BUSINESS TAX EXEMPTIONS, TO BE HEARD AFTER THE HOMEOWNER'S EXEMPTION APPEALS. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

IV. CORRECTIONS TO THE RECORD (Correcting the Bolded Numbers)

a. Reiterman Robert E (6/26/15 Agenda) R2854100110
- Land: \$110,000; Improvements: **\$133,300**; Total: \$243,300

b. Millar Sarah A (6/29/15 Agenda) R9318760470
- Land: \$58,000; Improvements: 164,100; Total: **\$222,100**

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, CORRECT THE IMPROVEMENT VALUE TO \$133,300 ON PARCEL NO. R2857100110; CORRECT THE TOTAL VALUATION TO \$222,100 FOR PARCEL NO. R9318760470; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

[Property Tax Exemptions were heard next.]

V. IN THE MATTER OF NEW BUSINESS:

[These items were heard after the Homeowner's Exemption Appeals.]

J. Tibbs stated the Business Property Exemptions are based on a formula established by our attorneys that directly ties the tax deduction, dollar for dollar, to the company's payroll and economic impact, and are granted under Idaho Code Section 63-602NN.

1. BUSINESS TAX EXEMPTIONS (Authorize the Chairman to Sign)

a. CS Property Development, LLC

T. Argyle stated the current value of this parcel is \$100,000 because it is agricultural land. He explained that they are seeking a tax exemption based on the proposed construction and labor portion of the development of the industrial beef and beef byproducts plant.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, GRANT A FIVE YEAR BUSINESS PROPERTY TAX EXEMPTION FOR CS PROPERTY DEVELOPMENT LLC; BEGINNING WITH THE AMOUNT OF

\$200,000 FOR 2015; RECALCULATING THE EXEMPTION EACH YEAR THEREAFTER TO REFLECT THE ORGANIZATION'S CURRENT PAYROLL NUMBERS; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

b. Scentsy, Inc.

T. Argyle stated Scentsy is planning to construct a manufacturing facility for a new line of personal care products. He requested the beginning taxable amount be increased by \$34,000 for a total of \$185,116.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, GRANT A FIVE YEAR BUSINESS PROPERTY TAX EXEMPTION FOR SCENTSY, INC; BEGINNING WITH THE AMOUNT OF \$185,116 FOR 2015; RECALCULATING THE EXEMPTION EACH YEAR THEREAFTER TO REFLECT THE ORGANIZATION'S CURRENT PAYROLL NUMBERS; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

c. Payette Brewing Company, LLC

T. Argyle stated Payette Brewing Company, LLC is building a manufacturing facility in Boise. He advised that they provided their construction and labor estimates along with their estimated payroll for the current year and the exemption amount reflects those calculations.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, GRANT A FIVE YEAR BUSINESS PROPERTY TAX EXEMPTION FOR PAYETTE BREWING COMPANY, LLC; BEGINNING WITH THE AMOUNT OF \$11,720 FOR 2015; RECALCULATING THE EXEMPTION EACH YEAR THEREAFTER TO REFLECT THE ORGANIZATION'S CURRENT PAYROLL NUMBERS; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

[Valuation Appeals/No Hearing were heard next.]

2. PROPERTY TAX EXEMPTION APPEALS (Authorize the Chairman to Sign)

a. Hearings

[These items were heard after Corrections to the Record.]

[Staff and several unidentified people were sworn in for testimony.]

1. Eagle Christian Church

S0932244600

Attorney, Christ Troupis, was present on behalf of Eagle Christian Church and presented testimony.

Dan LeRoy, church representative, presented testimony supporting why he believes the church daycare and other properties qualify as a religious corporation.

S. Morgan posed questions to D. LeRoy regarding monthly fee and educational activities.

J. Tibbs asked D. LeRoy about curriculum and age range at the day care center.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE TAX EXEMPTION ON PARCEL NO. S0932244600; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. D. CASE SECONDED.

DISCUSSION: D. CASE ADVISED IT WOULD BE BETTER TO OPERATE DIRECTLY UNDER THE CHURCH.

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

2. Evangelical Lutheran Good Samaritan Society R9625000209

[This item was heard with Parcel No. S0629347040.]

3. Evangelical Lutheran Good Samaritan Society S0629347040

[This item was heard with Parcel No. R9625000209.]

Jason Mau stated his name for the record and presented testimony supporting community benefits. He said he believes tax exemptions should be applied Parcel No. S0629347040.

The parties discussed the nursing facility including the number of residents and expenses.

G. Petty presented testimony. He explained that this case is in District Court awaiting issuance of a Judgement, which will then be appealed to the Supreme Court for final resolution.

J. Mau presented rebuttal testimony.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, TABLE PARCEL NOS. R9625000209 AND S0629347040 TO 2:00 PM. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

4. FC Nova Inc. S1133438505

Paul Augustine stated his name for the record and presented testimony. He stated FC Nova Inc. is a non-profit organization. He argued their business structure mirrors Capital Youth Soccer, which receives a tax exemption.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE PROPERTY TAX EXEMPTION FOR PARCEL NO. S1133438505. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

5. Idaho Elks Rehab Hospital Inc. S1011223137

D. Case acknowledged knowing Mr. Shoemaker but stated he could remain impartial.

Attorney, Fred Shoemaker, presented testimony. He stated they are seeking an exemption as a charitable organization and a non-profit hospital.

Keith Mills presented testimony. He discussed the Elk's Mission.

G. Petty asked K. Mills when Elks stopped caring directly for patients. K. Mills stated starting October 1, 2014, programs were transitioned over to Saint Luke's.

F. Shoemaker presented rebuttal testimony.

The parties discussed the statute requirements for exemption.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE PROPERTY TAX EXEMPTION FOR PARCEL NO. S1011223137; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. D. CASE SECONDED.

DISCUSSION: R. YZAGUIRRE AND D. CASE AGREED THERE IS GRAY AREA, BUT BOTH FELT COMFORTABLE APPROVING THE EXEMPTION.

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

6. Idaho Elks Rehab Hospital Inc. R1013009180

F. Shoemaker stated his name for the record and presented testimony. He stated they are seeking exemption as a charitable organization and non-profit hospital for this parcel.

K. Mills presented testimony.

J. Tibbs posed questions to F. Shoemaker regarding the function of the facility. F. Shoemaker stated this facility meets statutory requirements for a hospital exemption.

K. Mills and F. Shoemaker presented rebuttal testimony.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE PROPERTY TAX EXEMPTION FOR PARCEL NO. R1013009180; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.

DISCUSSION: J. TIBBS STATED HE WOULD NOT BE SUPPORTING THE MOTION.

ACTION: D. CASE, AYE, AND R. YZAGUIRRE, AYE, AND J. TIBBS, NAY. THE MOTION CARRIED.

7. Idaho Elks Rehab Hospital Inc. R1013009165

F. Shoemaker stated his name for the record and presented testimony. He stated they were previously granted a partial exemption on this parcel but the use has changed, and they are now seeking a 100% hospital exemption and a 50% charitable exemption.

G. Petty presented testimony. He noted the entire property is being leased and it appears it is not being used for hospital purposes.

D. Case asked G. Petty to explain charitable exemption with regards to the statute. G. Petty discussed the statute requirements.

F. Shoemaker presented rebuttal testimony.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE PROPERTY TAX EXEMPTION FOR PARCEL NO. R1013009165; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. D. CASE SECONDED.

DISCUSSION: D. CASE CONFIRMED HE WOULD BE SUPPORTING THE MOTION. J. TIBBS STATED HE HAS CONCERNS REGARDING THE CHARITABLE ASPECT OF THE EXEMPTION.

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

8. Idaho Legal Aid Services Inc. R6907520020

Jim Cook and Attorney Howard Belodoff stated their names for the record. H. Belodoff presented testimony. He addressed the use of the property.

J. Tibbs and H. Belodoff discussed building occupancy and city requirements.

S. Owens presented testimony.

J. Tibbs and S. Owens discussed interpretation of the statute relating to occupancy and exemptions.

H. Belodoff presented rebuttal testimony.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE PROPERTY TAX EXEMPTION FOR PARCEL NO. R6907520020; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. D. CASE SECONDED.

DISCUSSION: D. CASE EXPRESSED CONCERNS REGARDING THE PRIOR OWNER VACATING THE BUILDING AND THE CHARITY WORK PERFORMED. D. CASE AND J. TIBBS ACKNOWLEDGED THEY WILL BE SUPPORTING THE MOTION.

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

9. Islamic Center of Boise Inc. R8207003796

Tariq Mian presented testimony requesting an exemption based on a hardship.

L. Jorgensen presented testimony. She stated the Islamic Center of Boise did not plan to use the property for religious use until October, 2015.

D. Case and L. Jorgensen discussed hardship applications.

J. Tibbs asked T. Mian if there is construction on the property. T. Mian replied there is not.

T. Mian presented rebuttal testimony.

D. Case suggested T. Mian continue with the tax hardship application process.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE PROPERTY TAX EXEMPTION FOR PARCEL NO. R8207003796. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

10. Virtual Universities Lowell A Morton Natural Childrens R7337001310

[This parcel was heard with Parcel No. R7337001325.]

11. Virtual Universities Lowell A Morton Natural Childrens R7337001325

[This parcel was heard with Parcel No. R7337001310.]

Lowell Morton presented testimony. He stated he operates a food bank out of these properties and is seeking a tax exemption.

L. Jorgensen presented testimony. She stated there is no evidence that the owners of these properties are a religious limited liability company, corporation or society of this state, a charitable organization or an education facility and therefore do not qualify for exemption.

L. Morton presented rebuttal testimony.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE PROPERTY TAX EXEMPTION FOR PARCEL NOS. R7337001310 AND R7337001325. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

12. J R Simplot Foundation Inc. R6672120090

John McGowen stated his name for the record and presented testimony. He stated they meet the statutory requirements for a charitable exemption.

N. Werdel presented testimony and posed questions to Mark Bowmen regarding the BSU Construction Engineer Management Program relating to the JUMP project.

Mark Bowmen stated his name for the record and presented testimony. He explained the BSU Construction Engineer Management students were given a tour of the JUMP site and assisted in intern work at an onsite office.

J. Tibbs requested clarification on charitable organization requirements. N. Werdel explained the factors and requirements.

J. McGowen presented rebuttal testimony.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE PROPERTY TAX EXEMPTION FOR PARCEL NO. R6672120090. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

- b. Withdrawals

- Linh Thuu Temple Inc R1242000070

J. Tibbs 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 will 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 will make their decision. He noted that anyone wishing to give testimony will have to be sworn in. He added that all motions made during these hearings will be made by the Board convened as the BOE.

[Staff and several unidentified people were previously sworn in.]

3. VALUATION APPEAL HEARINGS (Authorize the Chairman to Sign)

- J R Simplot Foundation Inc. R6672120090

J. McGowen presented testimony. He stated there is not a substitute use for this property.

B. Mahn presented the Staff report.

R. Yzaguirre and B. Mahn discussed last year's improvement and land values.

J. McGowen posed questions to B. Mahn regarding touring the facility and substitute uses of the property.

B. Mahn stated he never toured the facility and that there are many partially built unique properties.

J. McGowen and M. Bowman presented rebuttal testimony.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R6672120090 TO \$40,000,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED.

DISCUSSION: J. TIBBS ACKNOWLEDGED THAT THE PROJECT WILL BE A BENEFIT TO THE COMMUNITY ONCE COMPLETED.

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

4. 1:00 P.M. HOMEOWNER'S EXEMPTION APPEALS (Authorize the Chairman to Sign)

[E. Taggart joined the hearing and was sworn in for testimony.]

- a. Boyer Mark R1618170100

Appellant was not present. E. Taggart presented the Staff report. She stated the homeowner's exemption was not given because Appellant failed to provide documentation proving residency.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE HOMEOWNER'S EXEMPTION APPEAL FOR PARCEL NO. R1618170100. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

- b. Close Catherine R1719410370

Appellant was not present. E. Taggart presented the Staff report. She stated Appellant failed to file the application by the April 15 deadline, but the application will be processed for 2016.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE HOMEOWNER'S EXEMPTION APPEAL FOR CATHERINE CLOSE, PARCEL NO. R1719410370.

DISCUSSION: D. CASE REQUESTED CLARIFICATION ON THE OWNER OF THE PROPERTY. E. TAGGART STATED THE OWNER WAS WEI WANG.

ACTION: D. CASE MODIFIED HIS MOTION TO INCLUDE WEI WANG, AND AUTHORIZED THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE

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

5. VALUATION APPEALS/ NO HEARING (Authorize the Chairman to Sign)

[These items were heard after the Business Tax Exemptions.]

a. Changes / No Hearing (127)	
1.	1010 Jefferson LLC R1013004553
2.	Agarwal Gaurav R7909000560
3.	Anton Christian J R5862510060
4.	Aswad Tom R9323500806
5.	Aultman William W R5820250150
6.	Bankhead Dennis & Tamera R0358110100
7.	Barrus Benjamin R5457430380
8.	Beckman Ron R4895012233
9.	Beckman Ron R4895012231
10.	Beebe Debra L R5241360330
11.	Bick Andrew K R2120000290
12.	Bogdanoff William P R1565230110
13.	Boyd Samuel T And Michelle K R5782270040
14.	Broadbent Robert J R1819350170
15.	Buch Richard R R3023310110
16.	Chai Andrew R2336001520
17.	Chandler Stephen R0607010040
18.	Christain Brothers Automotive R1527270032
19.	Cluchey Michael E R4727000140
20.	Concannon Thomas M Jr R2598290060
21.	Connolly Charles F S1302131200
22.	Cowley L Tad R9048110210
23.	Cox Ralph We III R1524650030
24.	Damico Greg R5538940990
25.	De St Germain Michael & Peggy R8020610230
26.	Ditmore Justin R1096990540
27.	Donohue Michael R2518740072
28.	Donohue Michael S1124212507
29.	Doperalski Matther And Ronda R7476260410
30.	Doty William Henry R4207260085
31.	Duncan Emilee R9473780450
32.	Edmunds Jason R1096980330
33.	Eichenseer Terrance & Catheryn R7475340070
34.	Elison Tawnja S R8123020925
35.	Fitzpatrick Tracy D R5241390560
36.	Frank Chris & Ruth R1325590300
37.	Goade Corby R1523280215
38.	Grant Jim S1022438500
39.	Gridler John & Patricia R3626170140
40.	Gude Gloria R5299001370
41.	Hammons Ryan R8449870402
42.	Hands Matthew B R1083960270
43.	Harris David H R1573730810
44.	Hayen Chris D R9025660400
45.	Hemmer Casey J R8584540400
46.	Hill Darren T R8521310040
47.	Hobson D George R2893850020
48.	Hobson D George R2893850030
49.	Hobson D George R2893850040
50.	Hobson D George R2893850050
51.	Hobson D George S0516212425
52.	Hofinga Timothy T R8020610160
53.	Hoops Laurel R2734010060
54.	Huff Jenifer R5302770031
55.	Hughes John D R5253280570
56.	Hunsaker Jason John R0967660210
57.	Jamison Sheila L R5299000730
58.	Jayo Doug S0530233895
59.	Jensen Dennis J & Jeanette M 2 R7337000660

60.	Johnston Joshua Michael	R7448230410
61.	Jones William A	R5125680130
62.	Jonnard William	R1624002725
63.	Jorcyk Cheryl	R8390001140
64.	Kaye Bruce	R8512270273
65.	Kilkenny Properties of Idaho L	S1501428005
66.	King James R Iii	R3036250121
67.	Kluck Jacqueline L	R4219200280
68.	Kolesar Lisa M	R1580260450
69.	Laverty Sharron	R5432490140
70.	Lincks Jack H	R7476600020
71.	Lycklama Bridgette J	R6793310145
72.	Lynn Denise Yvonne	R3616250175
73.	Martello Mark	R5207001365
74.	Matheidas Brad	R8191503966
75.	Matter William A	R1523280165
76.	Mikel Heidi M	R4892350020
77.	Miller David C	R8980010378
78.	Miller Kathy S	S1007223150
79.	Minch Robert P	R3616310040
80.	Montgomery Jolynn	R5207000335
81.	Neppl Richard S	R1146250045
82.	Nuttall William M Ii	R5286180015
83.	Paris Duane L	R2858000200
84.	Plum Creek Northwest Lumber In	P1plumcrk01
85.	Plunkett Michael J & Linda Tru	S0507131220
86.	Pollock Lanie R	R8980000100
87.	Preston Mike	S0510449055
88.	Preston Mike	S1112110307
89.	Preston Mike	S1112110505
90.	Puckett Allen W	R7807670090
91.	Ravago Julius	R1322140020
92.	Redalick Robin	S1122346900
93.	Reisig Robert A	R5785000020
94.	Rife Dal And Kathe	R5672540070
95.	Rutledge Richard S	R6242310170
96.	Salwasser Gary E & Jo Lynne Li	R7104000100
97.	Salwasser Kimberly	R7854510005
98.	Sargent Priscilla L	R3626160040
99.	Schikkinger Cassandra	R5299001530
100.	Schulman Eric N	R8390001191
101.	Sirhall	R0056270200
102.	Smith Matthew C	R8079310100
103.	South Thomas J	R3616420260
104.	Soyer Kimberly Anne	R1097010090
105.	Spencer Bonnie	R3607630010
106.	Steiner Judy Lynn	R8526600340
107.	Stento Andrew A	R3616251010
108.	Stoffle Andrea	R8020701540
109.	Strand Michael	R0995050015
110.	Sturkie Murry B & Loralie S	R9025680050
111.	Sullivan Patrick J	R2336002417
112.	Summers Naoko	R1387120090
113.	Sutberry Thomas D	R7533600130
114.	Sykes Jeff	S1018417560
115.	Taylor David Robert	R9206000197
116.	Van Steenbergen Allyson A	R7406000060
117.	Villalovos Michael	R9025700160
118.	Walker Brian D	R9437790150
119.	Ward Geoffrey	R3607220050
120.	Wardle Scott & Lisa	R2082151000
121.	Weathers Richard E	R8115150210
122.	Weber Kathleen	S1036438417
123.	Westbrook Sharon E	R1126000955
124.	Winger Steve P	R7476300150
125.	York Christopher	R3482170080
126.	Young Krista M	R1802290115

127. Young William R	R7689831840
b. No Changes / No Hearing (130)	
1. Adams Nancy	R8039310010
2. Anderson D Lynn	R9227500800
3. Anderson D Lynn	R9227500805
4. Apker Michael G	R1471950620
5. Arp Vernon D	R7858080110
6. Aschenbrenner Paul J & Patrici	R8048730770
7. Aswad Tom	R9323500795
8. Aubuchon Glenn A	R8048730650
9. Avery Jonathon M	R1317600190
10. Barbour Ashley V	R1666180430
11. Barth Michael E	R7084440180
12. Beach Kelly	R5207001600
13. Blaser Bruce W	S0629120600
14. Boyer Richard And Natalie	R1319610120
15. Boyle Nolan	R1883910041
16. Brown Claude & Larue Trust	R8510530026
17. Browning Dana	S1102142205
18. Chacon Gilbert J	R5299390240
19. Christy Alan E	R1342000530
20. Clark Virgel L Trustee	R8048730230
21. Clements Lisa	R2750110101
22. Crumpacker Kim	R9313390365
23. Damico Greg	R2734252202
24. Damico Greg	R5538940962
25. Daum Jerry	O1709400010
26. Davies Walter R	R1471460040
27. Dick Stephen Y	R5647200515
28. Elwood Richard	R6905000095
29. Fery Michael	R1580340007
30. Fery Michael	R1065270177
31. Fiertl Glen J	R8039660030
32. Gallagher Margaret A	R1393520020
33. Geffon Martin M	R5457430407
34. George Donald	R8390000260
35. Gibbs Jonathan	S1118233863
36. Grange Daniel Lee & Anna Rache	R5301000150
37. Greer Alan H	R9441000274
38. Griffin Trust B	R1079770020
39. Griffith Jonathan H	R8037300080
40. Hammer Robert G	R5125660600
41. Hawkins Nina L	R5538912100
42. Hawkins Ronnie L	R2336002125
43. Heim Wayne A	R7400580120
44. Hepworth Lee R	R7366280410
45. Hinchey John	S0435449705
46. Hinchey John	S0435449025
47. Hobson D George	R6905510420
48. Hogle Marc	R3530730010
49. Hooker Randall C	R0799240090
50. Hope Alena S	R1779500195
51. Huckvale Donald James & Shanno	R7795650170
52. Jacobsen Chad M	R6905380030
53. Johnson David	R2734542735
54. Johnson David	R2734542745
55. Johnson James K	R1096960536
56. Johnson James K	R1096960532
57. Jones Robert P	R1013005500
58. Jordan James C	R7406000430
59. Jorschumb Kelly	R1719480080
60. Kastel Berthold F	R6120510020
61. Kneadler Ben	R7476320020
62. Knickrehm Donald E	Mchad952601
63. Knopp Larry	S0930233910
64. Landstra William D	R1013005400

65.	Lee Eileen	R8048730820
66.	Lee James	S1118346791
67.	Lee Sheng Huang	R7366290070
68.	Lima Frank	R1573670210
69.	Lima Frank	R7777816586
70.	Lyman Brian	R3508350480
71.	Lyons Eugene C &	R6120510085
72.	Maguire James M & Grace	R3616730050
73.	Marjorie Galarza	R2919000220
74.	Matheidas Brad	R2391280010
75.	Mattingly Eric S	R7689831310
76.	Mattson Christopher And Lynett	R6876250506
77.	Miller Jason	R8120810030
78.	Mitchell Bob	R1319470007
79.	Mitchell Duane H	R5210950010
80.	Mitchell Janet E	R5606510070
81.	Mortimer Dustin	R5315000330
82.	Nelson Daniel O	R1393520010
83.	Newman Paul Daniel	R5299400240
84.	Nucci Nicholas J	R5125660070
85.	Pavelek James	R7400590100
86.	Petersen Spencer A	R7475910190
87.	Poppell Derek H & Sharon	R0799250310
88.	Property Valuation Services	S1007346902
89.	Property Valuation Services	R8207000011
90.	Property Valuation Services	R9322500884
91.	Property Valuation Services	R1022760110
92.	Property Valuation Services	R1022760100
93.	Rajbhandari Ajit	R4671530720
94.	Raver Louise E	R7334200520
95.	Raver Louise E	R7334200510
96.	Raymes Scott	R3616300070
97.	Reed Donald A	R5124800150
98.	Salwasser Kimberly	R3607220120
99.	Sams Ernest W	R1079880430
100.	Saylor Family Revocable Trust	R1582360400
101.	Schlake Bruce	R1472050175
102.	Schultz Dean And Julie	R1442500045
103.	Shalz Patrick	R7406240055
104.	Simmonds Andy	O0527110106
105.	Simmonds Andy	O0515110402
106.	Simmonds Andy	O6744640300
107.	Simmonds Andy	O0928346650
108.	Simmonds Andy	O0518212402
109.	Simmonds Andy	O0918212401
110.	Simmonds Andy	O8511370290
111.	Simmonds Andy	O1042250070
112.	Simon Craig A	R7476270060
113.	Smith Gary G	R1079980280
114.	Smith Michael	R8511280950
115.	Sterling Traci	R2734510140
116.	Stitzel Matthew E	R8048730760
117.	Stockstill Clarence E	S0506449740
118.	Urquiaga Christopher	R5301000220
119.	Vader-Duffin Trust	S0524314920
120.	Verizon Wireless (Vaw) LLC	S0533121116
121.	Vicari Anthony J & Charlene	R1097020140
122.	Wackerli Steven	R7284730190
123.	Watson Lynn R	R1472050725
124.	Watson Lynn R	R1472050750
125.	Weigel Kevin M	R9227100602
126.	Whalen Jeanette	S1107223520
127.	Williams Paul And Judy	R5124800140
128.	Williamson Bruce A & Cynthia	R3581670150
129.	Wolfe Carolyn S	R4303000620
130.	Zadorozhny Victor	R1065270600

6. CASUALTY LOSS EXEMPTIONS (8) (Authorize the Chairman to Sign)

<u>Owner</u>	<u>Parcel #</u>	<u>2014 Adjusted Value</u>
a. Anchustegui, Josephine	R1525640470	\$ 87,300
b. Rodriguez, Carol	R9749730050	\$ 54,250
c. Bailey, Donald	R5254000210	\$ 97,920
d. The Burton & Kimberly West Trust	R1789260110	\$ 66,400
e. Gardner, Kristen Living Trust	R7132920100	\$489,700
f. Hartruft, Eric & Stephanie	S0531233905	\$217,920
g. DeMotte, John	R0805760030	\$ 23,300
h. Mitchell, Amy	R0805760035	\$ 34,700

7. BOE ADJUSTMENTS (47)

1. Ada County Highway District	R0793020057
2. Alic Selmir	R5417100100
3. Anderson Coyla Charmayne Revoc	R1580260217
4. Barnes Marisa A	R8020610220
5. Bjork Russell S	R6925760470
6. Bogdanoff William P	R7567300210
7. Boise Cascade LLC	P1BOISCAS19
8. Bolinder Kurt E	R1126001905
9. Bronson Travis	R7334201545
10. Christensen Chad J	R1317640070
11. City of Boise	R1601000266
12. City of Boise	R0995030171
13. Cunningham Larry C	R7879270350
14. Eidson Jeffery	S0934231000
15. Gustafson Robert	R4221301020
16. Huber Jeffrey Clark	R2336002105
17. Knights C A	MPALA550802
18. Lewis Daniel P	R1578000375
19. Lingle Blake	R5225000020
20. Malinosky Justin W	R0792120170
21. Oaklands LLC	R4548540015
22. Parker Stacie Jo	MCHIC661201
23. Rasmus Mark A	R5299000600
24. Sabell Scott	R1132500015
25. Sanford Carla Jean	R7335510250
26. Scarbrough Rhett Robert	R9462500028
27. Schleis Douglas J	R1580261200
28. Shearer Donald A	R8163190020
29. Tucker Austin	R1080140140
30. US Bank Na	P1USBANOI01
31. Zasio Investments LLC	R4330120170
32. Zasio Investments LLC	R4330120180
33. Zasio Investments LLC	R4330130020
34. Stark Michelle	R0539180160
35. Bringman Darrin T	R0623561430
36. Huynh Tuan K	R1956160020
37. Brinkley William F	R7084470300
38. Walker Bonnie J	R7288710030
39. Damon Garrison	R1819770130
40. Peterson Scott A	R7177280360
41. Hallowell Walter B	R6925770040
42. Mishra Debakanta	R5148500010
43. Stiner Carol I	MKITP153001
44. Thompson Julie E	R1126000300
45. Brodal Joshua M	R7084360200
46. Ellis Jay W	R8037540270
47. Pierce Thomas	R1333000490

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE VALUATIONS ON THE 1 PARCEL AS LISTED UNDER "WITHDRAWN"; APPROVE THE CHANGES ON THE 127 PARCELS AS LISTED UNDER "CHANGES/NO HEARING"; UPHOLD THE VALUATIONS ON THE 130 PARCELS AS LISTED UNDER ""NO CHANGES/NO

HEARINGS”; APPROVE THE 8 CASUALTY LOSSES AS LISTED ON THE AGENDA; APPROVE THE 17 ADJUSTMENTS; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

ACTION: D. CASE MOVED TO REMOVE PARCELS NOS. R9625000209 AND S0629347040 FROM THE TABLE FOR CONSIDERATION. EVANGELICAL LUTHERAN GOODS. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

- Evangelical Lutheran Good Samaritan Society S0629347040 and R9625000209

The Board discussed whether or not an executive session was necessary. After discussion, they stated they were ready to proceed.

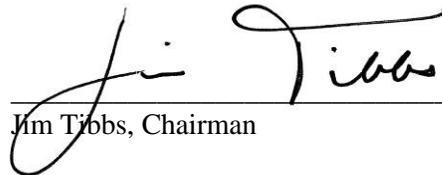
ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE TAX EXEMPTION ON PARCEL NOS. R9625000209 AND S0629347040; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.

DISCUSSION: J. TIBBS STATED THE BOARD WILL AWAIT A FINAL DECISION FROM THE SUPREME COURT.

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

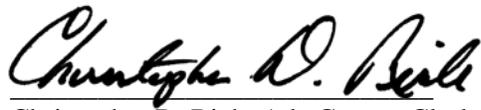
V. IN THE MATTER OF ADJOURNMENT:

There being no further business to come before the Board on this date, the meeting was adjourned at 2:19 p.m.



Jim Tibbs, Chairman

ATTEST:



Christopher D. Rich, Ada County Clerk