

**ADA COUNTY BOARD OF EQUALIZATION  
MINUTES OF THE HEARING ON  
TUESDAY, JULY 5, 2016  
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 were: Bob McQuade, Ron DeRoest, Brad Smith, Tim Tallman, Tina Winchester, Elliot Graham, Assessor's Office; Larry Maneely, Commissioners' Office; Brad Vanderpool, Clerk's Office; and Gene Petty, Sherri Morgan, Lorna Jorgensen, Catie Freeman, Nancy Werdell, 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 9:03 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:**

There were no changes to the agenda.

**IV. IN THE MATTER OF NEW BUSINESS:**

**1. VALUATION APPEALS**

*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 sworn in.]*

**- Hearings**

**1. Callahan Kathleen**

**R6744250290**

Appellant and Appraiser R. DeRoest were present.

Appellant presented testimony. She stated she believes her home should be valued less because it is only a two bedroom and is next door to a dilapidated home.

R. DeRoest presented the Staff report.

D. Case and R. DeRoest discussed the Comparables (Comps) used being three bedrooms rather than two bedrooms.

Appellant presented rebuttal testimony.

J. Tibbs and R. DeRoest discussed the increase in value this year.

D. Case and B. McQuade discussed the figures in the Statesman for tax increases.

D. Case and Appellant discussed matching the 7.5% increase as stated in the Statesman.

The Board discussed modifying the valuation.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R6744250290 OF \$44,800 ON THE LAND, MODIFY THE VALUATION TO \$83,300 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$128,100; AND AUTHORIZE THE CHAIRMAN TO SIGN THE**

**DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**2. Cozakos Shelly R2932730220**

Appraiser T. Winchester was present and 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 R2932730220; AND AUTHORIZE 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.**

**3. Heisler Adam J R8048730100**

Appraiser, T. Winchester, was present and presented the Staff report.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R8048730100; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**4. Hyatt Randal R8226671040**

Appraiser E. Graham was present and requested this item be tabled until as the home is being inspected at 5:00.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, TABLE PARCEL NUMBER R8226671040 TO JULY 7, 2016, AT 9:00 A.M. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**2. TAX EXEMPTION APPEALS**

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

**- Hearings**

**1. Boise Retirement Community S0929417260**

Jason Mau, representing Boise Retirement Community, presented testimony supporting why he believes the entity qualifies as a charitable organization.

C. Freeman explained Boise Retirement Community does not meet all the requirements for qualifying for a charitable exemption.

The parties discussed residential fees and medical insurance.

J. Mau presented rebuttal testimony.

The parties discussed the charitable services provided and the use of Medicare for residents.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE TAX EXEMPTION ON PARCEL NO. S0929417260 FOR THE BOISE RETIRMENT COMMUNITY; AND AUTHORIZE THE CHAIRMAN TO SIGN THE**

**DOCUMENTS ON BEHALF OF THE BOARD. D. CASE SECONDED.**

**DISCUSSION: D. CASE STATED THIS IS A UNIQUE BUSINESS CONCEPT AND WISHED APPELLANT LUCK WITH THE PROJECT. HE STATED THAT HE DOES NOT BELIEVE IT IS CHARITABLE. J. TIBBS STATED HE CONCURRED WITH D. CASE. HE STATED THE FACILITY IS BEAUTIFUL, BUT HE DOESN'T BELIEVE IT QUALIFIES AS CHARITABLE.**

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

**2. Copple Terry C/ J R Simplot R6672120090**

Terry Copple was present on behalf of J R Simplot and presented testimony in support of a charitable exemption. He stated the majority of users of the JUMP facility are charities. He advised that there are no third party leases and the building is a special purpose facility.

G. Petty explained the issue is the use of the property and discussed the facility's fees. He stated the facility might qualify for a partial exemption.

R. Yzaguirre and G. Petty discussed how to calculate a percentage for a partial exemption and how the revenue of market rates relates to a charitable exemption.

D. Case asked if anyone can have a meeting and use the facility for free. T. Copple affirmed, with the exception of areas the facility does charge for use. He explained that the fees charged cover the maintenance of those special areas.

The parties discussed the space that is being utilized as charitable.

G. Petty stated both businesses and non-profit organizations are charged for use.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE TAX EXEMPTION ON PARCEL NO. R6672120090; REVIEW THE APPLICATION NEXT YEAR; 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.**

**3. Evangelical Lutheran Good Samaritan R9625000209**

*[This parcel was heard with Parcel No. S0629347040.]*

**4. Evangelical Lutheran Good Samaritan S0629347040**

*[This parcel was heard with Parcel No. R9625000209.]*

J. Mau was present on behalf of Evangelical Lutheran Good Samaritan Society and presented testimony. He requested a partial exemption be granted on both parcels.

G. Petty advised that a 12.3% religious exemption should be granted on both parcels and the charitable exemption should be denied on both parcels.

J. Mau presented rebuttal testimony and requested the percentage be 13%.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE A 12.3% RELIGIOUS TAX EXEMPTION ON PARCEL NO. R9625000209 AND S0629347040, EVANGELICAL LUTHERAN GOOD SAMARITAN CHURCH; DENY THE CHARITABLE EXEMPTION; 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.**

**5. Sojourn Church Of Christian R9374500060**

Pastor Dustin Benner, church representative, presented testimony supporting why he believes the church should qualify as a religious corporation and explained the services provided.

C. Freeman stated the church was not owned as of January 1 and does not qualify for an exemption.

D. Benner presented rebuttal testimony.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE TAX EXEMPTION ON PARCEL NOS. R9374500060; ENCOURAGE APPELLANT TO APPLY FOR A TAX HARDSHIP; 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.**

**6. Taylor Josh/ Imam Hussain Islamic R7777803205**

*[This parcel was heard with Parcel Nos. R7777803201 and R7777803190.]*

**7. Taylor Josh/ Imam Hussain Islamic R7777803201**

*[This parcel was heard with Parcel Nos. R7777803205 and R7777803190.]*

**8. Taylor Josh/ Imam Hussain Islamic R7777803190**

*[This parcel was heard with Parcel Nos. R7777803201 and R7777803205.]*

Josh Taylor was present on behalf of Imam Hussain Islamic Church and presented testimony. He acknowledged that the parcel was not owned on January 1.

S. Morgan suggested Appellant apply for a tax hardship.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE TAX EXEMPTION ON PARCEL NOS. R7777803205, R7777803201 AND R7777803190; 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.**

**9. Whitney Friends Church R2024303155**

Gilbert Sinclair, church representative, presented testimony supporting why he believes this parcel should qualify for a religious exemption.

C. Freeman stated her name for the record and explained why this parcel does not qualify for a religious exemption.

G. Sinclair presented rebuttal testimony.

The Board encouraged Appellant to apply for a tax hardship.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE TAX EXEMPTION ON PARCEL NO. R2024303155; 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.**

**10. Islamic Center of Boise R8207003796**

S. Morgan explained the parcel was granted a hardship in 2015. It is being remodeled but Appellant stated they are using the parking lot for religious services.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE TAX EXEMPTION ON PARCEL NO. R8207003796; 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.**

**11. Islamic Community of Bosniaks R3610220163**

S. Morgan explained the tax exemption was untimely filed and does not qualify for an exemption. She stated they could file for a tax hardship.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE TAX EXEMPTION ON PARCEL NOS. R3610220163; 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.**

**3. VALUATION APPEALS**

**a. Hearings**

**- Copple Terry C/ J R Simplot R6672120090**

Appellant and G. Petty were present.

Appellant presented testimony.

G. Petty stated that since the Board granted a tax exemption early this morning, the 2016 valuation is moot.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, FIND THE VALUATION MOOT FOR PARCEL NUMBER R6672120090 DUE TO THE TAX EXEMPTION GRANTED EARLIER TODAY ON THIS PROPERTY. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**b. Withdrawn (8)**

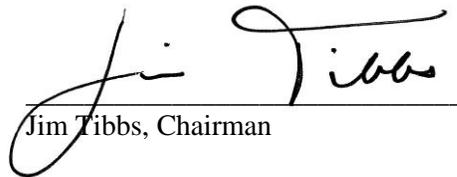
1.	Bohrn Donna	R0605610040
2.	Boise Retirement Community	S0929417260
3.	Cozacos Shelly	R1471950060
4.	Dibble Terry A	R3607560170
5.	Lofthus Leonard	R8956250570

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| 6. | Taylor Josh/ Imam Hussain Islamic | R7777803201 |
| 7. | Taylor Josh/ Imam Hussain Islamic | R7777803205 |
| 8. | Taylor Josh/ Imam Hussain Islamic | R7777803190 |

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE VALUATIONS ON THE EIGHT PARCELS AS LISTED UNDER "WITHDRAWN"; 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.**

**V. IN THE MATTER OF ADJOURNMENT:**

There being no further business to come before the Board on this date, the meeting was adjourned at 11:42 a.m.

  
Jim Tibbs, Chairman

ATTEST:

  
Christopher D. Rich, Ada County Clerk