

JEROME COUNTY COMMISSIONERS

Thursday, July 14, 2022
BOARD OF EQUALIZATION

PRESENT: Ben Crouch, Chairman
Charles Howell, Commissioner
Jane White, Deputy Clerk

Meeting convened at 3:05 P.M.

Commissioner Crozier was excused to attend another County meeting.

SANDRA CAPPS—HERITAGE BUILDING ASSESSMENT APPEALS AND DECISION
(partially recorded)

**Parcel Nos. RP005870020080; RP005870020060; RP005870020070;
RP005870020100; RP005870020090; RP005870010060**

Present were Assessor Mark Swenson, Residential Appraiser Sabrina Henderson, and Commercial Appraiser Ana Vasquez. Also present was Sandra Capps, appellant.

APPELLANT

Sandra Capps read the reason for her appeals from one of her appeal forms. She said the subdivision containing the lots under appeal was begun in 2005 and had been assessed as farm ground since that time; she concluded with a request that the lots be assessed the same as farm valuations.

QUESTIONS FROM ASSESSOR OR BOARD

There were no questions asked.

ASSESSOR

Mark Swenson presented an Assessor Summary as well as five exhibits to support the valuations from the assessor's office. He stated that Exhibit A quotes Idaho Statute, Title 63, Chapter 6, that land developed from farm ground to a subdivision allows ag valuation if it is "actively devoted to agriculture." He said that once it is developed to the point that it is no longer farmed, then it should be valued at the market value of the parcel.

Swenson told the Commissioners that Exhibit B quotes Idaho Statute that allows the original property developer to ask for a 75 percent exemption of the market value of the land with site improvements until it is sold to another party or structures/buildings are completed.

Swenson said Exhibit C was the assessment notices sent to Sandra Capps that showed the application of the 75 percent exemption of the market value of the lots.

Swenson stated that, historically, the 75 percent standard had been applied unevenly in Jerome County, and he listed several methods that had been used to assess property. He said those

valuation methods were inaccurate and often applied longer than they should have been, even transferring through sale to another party.

Swenson continued to say that in the current five-year review cycle (2022-2027), his office is trying to transition parcels to the proper valuation method.

Exhibit D, according to Swenson, were sales verifications of lots in similar good neighborhoods, with sales ranging from \$80,000 to \$100,000. He said the Heritage Building lots are valued at \$83,930.

Swenson said Exhibit E shows that the listed selling prices of the lots being appealed were either \$135,900 or \$139,900 and suggested that the current value of the lots stay the same.

QUESTIONS FROM PROPERTY OWNER OR BOARD

Commissioner Howell verified with Sabrina Henderson that the property being appealed was no longer being farmed. Swenson said there is now a road to access the subdivision lots.

Commissioner Crouch asked when an acre is no longer valued as ag land, and Swenson said that occurs when it is no longer farmed and not agriculturally producing gross revenues in the immediately preceding year of one thousand dollars. He said when a lot is sold, it will be assessed at full value.

Swenson said coming into compliance with the law will affect many Jerome County lots.

Capps asked if it would take considerable time to raise the value of other lots, and Swenson verified that it would. She also asked if the assessment could be changed to farm ground if she farmed the property in the current year. Swenson said State time restraints would prohibit that because there is a deadline for submission of abstracts.

REBUTTALS

There were no rebuttals.

Commissioner Crouch closed the evidentiary portion of the hearing and proceeded to the Commissioners' discussion of the evidence presented.

DISCUSSION AND DECISION

Commissioner Crouch said there was a question of when property ceases to be ag land and becomes commercial and that he was in favor of retaining the property assessments at 75 percent of the market value.

Commissioner Howell agreed with Commissioner Crouch, saying he was in favor of the assessor's valuations. He said considering the intent to return the land to agricultural crops would not set a good precedent. The Commissioner commended the assessor on his presentation and exhibits.

❖ A Motion was made by Commissioner Howell to uphold the assessor's valuations based upon Idaho code, the evidence presented, and assessor exhibits. It was seconded and carried with unanimous ayes.

Meeting adjourned at 3:55 P.M.

Respectively submitted:

BOARD OF EQUALIZATION

Jane White, Deputy Clerk

A. Ben Crouch, Chairman

Charles M. Howell, Commissioner

(absent)

John Crozier, Commissioner