

July 8, 2008

Salmon, Idaho

The Board of County Commissioners convened as a Board of Equalization with Brett S. Barsalou, acting chairman and Richard W. Snyder present. Commissioner Barsalou called the meeting to order and the Assessor R.J. Smith and Appraisers Bud Summers and Ray Muscarella were duly sworn. The hearings were recorded on Tapes 2008-1, 2008-2 and 2008-3. The Board proceeded to hear the following appeals after the parties were duly sworn.

Claire Fernandez appealing RP21N19E288419A appeared before the board. Assessor R.J. Smith and appraiser Buy Summers offered testimony during which time County Exhibit "Fernandez A" was marked and admitted. Ms. Fernandez offered testimony during which time Petitioner's Exhibit "Fernandez 1" was marked and admitted. After consideration based on the testimony and the exhibits, the board denied the appeal and affirmed the assessment.

Sean Lee was duly sworn and offered testimony in his appeal of RP99000020005KA during which time Petitioner's Exhibit "Lee 1" was marked and admitted. The Board then heard testimony from Mr. Muscarella during which time County Exhibit "Lee A" was marked and admitted. After hearing further testimony from Bud Summers and R.J. Smith, the Board denied the appeal based on the testimony and the exhibits offered.

Ann Marie Casper appeared on behalf of herself and Bruce D. Barnes to appeal the assessment on RP25N21E150002A. Ms. Casper was duly sworn and offered testimony during which time Petitioner's Exhibit "Casper 1" was marked and admitted. The Board then heard from Ray Muscarella and R.J. Smith during which time County Exhibit "Casper A" was marked and admitted. After reviewing the exhibits and the testimony, the board denied the appeal.

The Board then proceeded to hear an appeal filed by Don Davies, Trustee of the Joseph Lee Thrash Revocable Trust. The appellant was not present. The Board heard testimony from Bud Summers and R.J. Smith during which time County Exhibit "Thrash A" was marked and admitted. After consideration and review of the testimony and exhibits, the board accepted the assessor's recommendation and ordered that the original value of \$72,800 be reduced to \$45,760.

Milton A. Slavin, Attorney at Law, appeared on behalf of Gary and Sandra Conrad to appeal the assessment on RP001900000100A. Mr. Slavin was sworn and offered testimony during which time Petitioner's Exhibit "Conrad 1" was marked and admitted. Mr. Muscarella and Mr. Smith offered testimony during which time County Exhibit "Conrad A" was marked and admitted. After consideration and review of the evidence, the board denied the appeal.

Marian Darling appealing the assessment on RP16N24E153004A did not appear. The Board heard testimony from Bud Summers and R.J. Smith during which time County Exhibit "Darling A" was marked and admitted. After consideration of the testimony and the exhibits, the Board denied the appeal.

Greg Burden appealing the assessment on RO00064001002AA did not appear. The board heard testimony from Ray Muscarella during which time County Exhibits "Burden A & B" were marked and admitted. Thereafter, the board denied the appeal due to lack of evidence.

Richard Harris appealing the assessment on RP00139000090A did not appear. The Board heard testimony from Bud Summers during which time County Exhibit "Harris A" was marked and admitted.

Mr. Summers noted that the assessment had been amended from \$233,175 to \$155,450. After consideration of the evidence and testimony, the board accepted the assessor's recommendation and the set the value at \$155,450.

Diane Hopla appeared before the Board to appeal RP20N18E20000A. Ms. Hopla, Debbie Scouten and Don Wetherington were duly sworn and offered testimony. Mr. Summers then testified during which time County Exhibit "Hopla A" was marked and admitted. After consideration of the testimony and exhibits, the board affirmed the current roll assessment.

Robert M. Jones was duly sworn and testified on the appeal of MHMH0000000143A. The Board then heard from Bud Summers during which time County Exhibit "Jones A" was marked and admitted. He informed the Board that the assessment has been amended from \$10,800 to \$7,200. The board reviewed the testimony and exhibits and accepted the assessor's recommendation to set the value at \$7,200.

Tom Little appealing RP20N24E304204A did not appear. The Board heard from Appraiser Muscarella during which time County Exhibit "Little A" was marked and admitted. After consideration of the testimony and exhibit the value was sustained and the appeal was denied.

Leslie May Shumate was duly sworn and testified concerning her appeal of RP19N21E021204A during which time Petitioner's Exhibits "Shumate 1,2,3,4 & 5" were marked and admitted. Mr. Summers and R.J. Smith then testified during which time County Exhibit "Shumate A" was marked and admitted. After consideration, the Board denied the appeal and affirmed the current assessment.

Greg English appeared before the Board to appeal RP23N17E156014A and RP23N17E156017A. Mr. English testified during which time Petitioner's Exhibits "English 1(Lot 14 containing documents marked a-m),and 1(Lot 17 containing documents marked a-p) were marked and admitted. The Board then heard from Ray Muscarella, Bud Summers and R.J. Smith from the assessor's office during which time County Exhibit "English A-lot 17 and English A-lot 14" were marked and admitted. The matter was taken under advisement with a decision to be made on the 14<sup>th</sup> of July, 2008.

Tom and Sandra Johansen appeared to offer testimony concerning their appeal on RP20N19E077201A. During their testimony, Petitioner's Exhibits "Johansen 1 & 2" were marked and admitted. Mr. Summers then testified during which time County Exhibit "Johansen A" was marked and admitted. After review of the testimony and exhibits, the board sustained the current assessment.

Rose Marie Ramey appeared on behalf of Lefler Ramey to appeal RP99000004023CA. The Board heard testimony from Ms. Ramey and Mr. Ray Muscarella during which time County Exhibit "A Ramey" was marked and admitted. Ms. Ramey then presented testimony on her appeal of RP26N21E362403A. The Board then heard from Mr. Muscarella during which time County Exhibits "B & C Ramey" were marked and admitted. After consideration and review of the evidence, the appeals were denied on both parcels.

Mike Tibbetts appeared to present evidence and give testimony concerning his appeals on the following parcels: RP000610000020A; RP000610000030A; RP000580000070A; RP000580000080A; RP000580000090A; RP000580000100A; RP000580000110A; RP000580000120A; RP000580000130A; RP000580000140A; RP23N17E246606A; RP23N16E50603A. He also appeared representing Melody Zernich on RP0005800000260A. Mr. Tibbetts was duly sworn and offered testimony during which time

Petitioner's Exhibits "Tibbetts 1 and 2" were marked and admitted. County Appraiser Bud Summers testified during which time County Exhibits "Tibbetts A, B & C" were marked and admitted. He recommended that parcel RP23N17E246606A be reduced from \$31,185 to \$15,593. Mr. Summers also informed the board that RP000580000110A had been amended from \$27,500 to \$5,500. The matter was taken under advisement with a decision to be made on the 14<sup>th</sup> of July, 2008.

There being no further business, the board did adjourn until Monday, July 14, 2008 at 7:30 a.m. for the regular meeting of the Board of County Commissioners and to continue Board of Equalization hearings.

\_\_\_\_\_, Chairman

ATTEST: \_\_\_\_\_, Clerk