

Commissioners Minutes

July 3, 2024 – 9:38 a.m. to 10:17 a.m.

BOARD OF EQUALIZATION – 3110 CLEVELAND, LLC, PROTEST NO. 24012

Commissioners Brad Holton, Zach Brooks and Leslie Van Beek

Assessor Brian Stender

Chief Deputy Assessor Joe Cox

Administrative Property Appraiser Supervisor Greg Himes

Commercial Supervisor Mike Cowan

Commercial Appraiser Darryl Speiser

Elijah Lindstrom from 3110 Cleveland, LLC

Assessor's Office personnel

Deputy Clerk Monica Reeves

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BOARD OF EQUALIZATION – 3110 CLEVELAND, LLC, PROTEST NO. 24012

The Board of County Commissioners, sitting as a Board of Equalization, met today at 9:38 a.m. to conduct a property tax assessment protest hearing for 3110 Cleveland, LLC, Protest No. 24012, PIN 04072000 0. Present were: Commissioners Brad Holton, Zach Brooks and Leslie Van Beek, Assessor Brian Stender, Chief Deputy Assessor Joe Cox, Administrative Property Appraiser Supervisor Greg Himes, Commercial Supervisor Mike Cowan, Commercial Appraiser Darryl Speiser, Elijah Lindstrom from 3110 Cleveland, LLC, Assessor's Office personnel, and Deputy Clerk Monica Reeves. Elijah Lindstrom offered testimony in support of the protest application. Appraiser Darryl Speiser offered testimony on behalf of the Assessor's Office. Following testimony and Board questions, discussion, and deliberation, Commissioner Brooks made a motion to uphold the Assessor's value. The motion was seconded by Commissioner Van Beek and carried unanimously. The hearing concluded at 10:17 a.m. An audio recording is on file in the Commissioners' Office.

Commissioners Minutes

July 3, 2024 – 10:24 a.m. to 10:25 a.m.

BOARD OF EQUALIZATION – GRACE, LLC AND GRACE AT CALDWELL, LLC, PROTEST NOS. 24019 AND 24022

Commissioners Brad Holton, Zach Brooks and Leslie Van Beek

Administrative Property Appraiser Supervisor Greg Himes

Commercial Supervisor Mike Cowan

Commercial Appraiser Darryl Speiser

Deputy Clerk Monica Reeves

A handwritten signature in black ink, appearing to read "Monica Reeves", is written over a horizontal line.

BOARD OF EQUALIZATION – GRACE, LLC, AND GRACE AT CALDWELL, LLC, PROTEST NOS. 24019 AND 24022

The Board of County Commissioners, sitting as a Board of Equalization, met today at 10:24 a.m. to conduct a property tax assessment protest hearing for Grace, LLC, and Grace At Caldwell, LLC, Protest Nos. 24019 and 24022, PIN 32219017 0, and 35373012 0. Present were: Commissioners Brad Holton, Zach Brooks and Leslie Van Beek, Administrative Property Appraiser Supervisor Greg Himes, Commercial Supervisor Mike Cowan, Commercial Appraiser Darryl Speiser, and Deputy Clerk Monica Reeves. The appellant did not appear today but sent an email on July 2, 2024 requesting the Board uphold the values so they could pursue the matter with the Board of Tax Appeals. Commissioner Brooks made a motion to uphold the Assessor's value on Protest Nos. 24019 and 24022. The motion was seconded by Commissioner Van Beek and carried unanimously. The hearing concluded at 10:25 a.m. An audio recording is on file in the Commissioners' Office.

Commissioners Minutes

July 3, 2024 – 10:25 a.m. to 10:31 a.m.

BOARD OF EQUALIZATION – APPROVE ASSESSOR’S ADJUSTMENTS

Commissioners Brad Holton, Zach Brooks and Leslie Van Beek

Administrative Property Appraiser Supervisor Greg Himes

Commercial Supervisor Mike Cowan

Commercial Appraiser Darryl Speiser

Deputy Clerk Monica Reeves

A handwritten signature in cursive script, reading "Monica Reeves", written over a horizontal line.

BOARD OF EQUALIZATION – APPROVE ASSESSOR’S ADJUSTMENTS

The Board of County Commissioners, sitting as a Board of Equalization, met today at 10:25 a.m. to consider adjustments submitted by the Assessor’s Office. Present were: Commissioners Brad Holton, Zach Brooks, and Leslie Van Beek, Administrative Property Appraiser Supervisor Greg Himes, Commercial Supervisor Mike Cowan, Commercial Appraiser Darryl Speiser, and Deputy Clerk Monica Reeves. The Assessor’s Office submitted a spreadsheet for the Board’s review which included adjustments made on two parcels which totaled \$2,494,200. Upon the motion of Commissioner Van Beek and the second by Commissioner Brooks, the Board voted unanimously to approve the Assessor adjustments to the 2024 certified values #4 as presented. The Assessor’s Office submitted a spreadsheet for the Board’s review which included adjustments made on seven parcels which totaled \$432,400. Upon the motion of Commissioner Van Beek and the second by Commissioner Brooks, the Board voted unanimously to approve the Assessor adjustments to the 2024 certified values for the Nampa hangars AA #2 as presented. The Assessor’s Office submitted a spreadsheet for the Board’s review which included adjustments they made on seven parcels which totaled \$1,262,900. Upon the motion of Commissioner Brooks and the second by Commissioner Van Beek, the Board voted unanimously to approve the Assessor adjustments to the 2024 certified values for the Nampa hangars withdrawals list as presented. (A copy of the spreadsheets with the detailed information are on file with this day’s minute entry.) Upon the motion of Commissioner Van Beek and the second by Commissioner Brooks, the Board voted unanimously to adjourn. The meeting concluded at 10:31 a.m. An audio recording is on file in the Commissioners’ Office.