

Commissioners Minutes

July 2, 2024 – 1:32 p.m. to 1:47 p.m.

**BOARD OF EQUALIZATION – SOUTHSIDE BOULEVARD UNITED METHODIST CHURCH, PROTEST NO. 24017**

Commissioners Brad Holton, Zach Brooks and Leslie Van Beek

Assessor Brian Stender

Administrative Property Appraiser Supervisor Greg Himes

Assessor's Business Manager Jennifer Loutzenhiser

Administrative Assistant Helena Thompson

Commercial Supervisor Mike Cowan

Commercial Appraiser Kevin Sorenson

Hans Bruijn

Connie Hill Bruijn

Tom Stone

Other interested citizens

Deputy Clerk Monica Reeves



BOARD OF EQUALIZATION – SOUTHSIDE BOULEVARD UNITED METHODIST CHURCH, PROTEST NO. 24017

The Board of County Commissioners, sitting as a Board of Equalization, met today at 1:32 p.m. to conduct a property tax exemption protest hearing for Southside Boulevard United Methodist Church, Protest No. 24017, PIN 29542011A1. Present were: Commissioners Brad Holton, Zach Brooks and Leslie Van Beek, Assessor Brian Stender, Certified Property Appraiser Supervisor Greg Himes, Assessor's Business Manager Jennifer Loutzenhiser, Administrative Assistant Helena Thompson, Commercial Supervisor Mike Cowan, Commercial Appraiser Kevin Sorenson, Hans Bruijn, Connie Hill Bruijn, Tom Stone, other interested citizens, and Deputy Clerk Monica Reeves. Hans Bruijn offered testimony in support of the protest application stating there was an oversight on their part and partly because paperwork was not passed on to the correct person. They thought they had filed the correct paperwork but later found out they did not. Paying property tax on the parcel every year will significantly impact the church's mission work so they are asking for the religious exemption to be reinstated. The Assessor's Business Manager Jennifer Loutzenhiser and Assessor Brian Stender offered testimony on behalf of the Assessor's Office. They have statutory requirements they must adhere to and the application deadline is one of them, and although they would like to offer a religious exemption to the parcels they are not able to because the required paperwork was not filed timely. Following testimony and Board questions, discussion and deliberation, Commissioner Brooks made a motion to deny Protest No. 24017. The motion was seconded by Commissioner Van Beek and carried unanimously. The hearing concluded at 1:47 p.m. An audio recording is on file in the Commissioners' Office.

Commissioners Minutes

July 2, 2024 – 1:47 p.m. to 2:00 p.m.

**BOARD OF EQUALIZATION – FIRST UNITED METHODIST CHURCH, PROTEST NOS. 24003 AND 24004**

Commissioners Brad Holton, Zach Brooks and Leslie Van Beek

Assessor Brian Stender, Administrative Property Appraiser Supervisor Greg Himes, Assessor's Business Manager Jennifer Loutzenhiser, Administrative Assistant Helena Thompson, Commercial Supervisor Mike Cowan, Commercial Appraiser Kevin Sorenson, Jeff Hess, Robert Walters, Ron Walter, other interested citizens

Deputy Clerk Monica Reeves



BOARD OF EQUALIZATION – FIRST UNITED METHODIST CHURCH, PROTEST NOS. 24003 AND 24004

The Board of County Commissioners, sitting as a Board of Equalization, met today at 1:47 p.m. to conduct a property tax exemption protest hearing for First United Methodist Church, Protest Nos. 24003 and 24004, PIN 29230010 0 and 78392000 0. Present were: Commissioners Brad Holton, Zach Brooks and Leslie Van Beek, Assessor Brian Stender, Administrative Property Appraiser Supervisor Greg Himes, Assessor's Business Manager Jennifer Loutzenhiser, Administrative Assistant Helena Thompson, Commercial Supervisor Mike Cowan, Commercial Appraiser Kevin Sorenson, Jeff Hess, Robert Walters, Ron Walter, other interested citizens, and Deputy Clerk Monica Reeves. Jeff Hess offered testimony in support of the protest application. The church has volunteer staff who took the material home and was unaware of the significance of it, and when the email from the Assessor's Office came in it went to an inbox that was not managed daily so they were unaware of the email until after the fact. The required paperwork was filed; however, it was after the deadline. Mr. Hess believes the Board has the discretion, pursuant to Idaho Code, to grant the exemption. The tax amount is about \$40,000 which is 20% of the church budget and it will devastate their community outreach. Assessor's Business Manager Jennifer Loutzenhiser and Assessor Brian Stender offered testimony on behalf of the Assessor's Office. There is a hardship program for people and organizations who are overly burdened with property taxes. Mr. Hess asked for a postponement of the hearing so the County's legal counsel can consider his question. Following testimony and Board questions, discussion and deliberation, Commissioner Brooks made a motion to deny Protest Nos. 24003 and 24004. The motion was seconded by Commissioner Van Beek and carried unanimously. The hearing concluded at 2:00 p.m. An audio recording is on file in the Commissioners' Office.

Commissioners Minutes

July 2, 2024 – 2:00 p.m. to 2:04 p.m.

**BOARD OF EQUALIZATION – NEW LIFE CELEBRATION, PROTEST NOS. 24001 AND 24002**

Commissioners Brad Holton, Zach Brooks and Leslie Van Beek

Assessor Brian Stender

Administrative Property Appraiser Supervisor Greg Himes

Assessor's Business Manager Jennifer Loutzenhiser

Administrative Assistant Helena Thompson

Commercial Supervisor Mike Cowan

Commercial Appraiser Kevin Sorenson

Brett Clemens

Erica Clemens

Other interested citizens

Deputy Clerk Monica Reeves

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BOARD OF EQUALIZATION – NEW LIFE CELEBRATION, PROTEST NOS. 24001 AND 24002

The Board of County Commissioners, sitting as a Board of Equalization, met today at 2:00 p.m. to conduct a property tax exemption protest hearing for New Life Celebration, Protest Nos. 24001 and 24002, PIN 04774000 0 and 04778000 0. Present were: Commissioners Brad Holton, Zach Brooks and Leslie Van Beek, Assessor Brian Stender, Administrative Property Appraiser Supervisor Greg Himes, Assessor's Business Manager Jennifer Loutzenhiser, Administrative Assistant Helena Thompson, Commercial Supervisor Mike Cowan, Commercial Appraiser Kevin Sorenson, Brett Clemens, Erica Clemens, other interested citizens, and Deputy Clerk Monica Reeves. Brett Clemens offered testimony in support of the protest application noting that previous church leadership did not submit the required paperwork by the deadline. Assessor's Business Manager Jennifer Loutzenhiser offered testimony on behalf of the Assessor's Office and suggested the organization seek the hardship exemption. Following testimony and Board questions, discussion and deliberation, Commissioner Brooks made a motion to deny Protest Nos. 24001 and 24002. The motion was seconded by Commissioner Van Beek and carried unanimously. The hearing concluded at 2:04 p.m. An audio recording is on file in the Commissioners' Office.

Commissioners Minutes

July 2, 2024 – 2:05 p.m. to 2:14 p.m.

**BOARD OF EQUALIZATION – NAMPA AERIE NO. 2103 FOE, AND NAMPA AERIE #2193 FOE, PROTEST NOS. 24042 AND 24043**

Commissioners Brad Holton, Zach Brooks and Leslie Van Beek

Assessor Brian Stender

Administrative Property Appraiser Supervisor Greg Himes

Assessor's Business Manager Jennifer Loutzenhiser

Administrative Assistant Helena Thompson

Commercial Supervisor Mike Cowan

Commercial Appraiser Kevin Sorenson

Ron Berglund

Sue Griffiths

Deputy Clerk Monica Reeves



BOARD OF EQUALIZATION – NAMPA AERIE NO. 2103 FOE, AND NAMPA AERIE #2103 FOE, PROTEST NOS. 24042 AND 24043

The Board of County Commissioners, sitting as a Board of Equalization, met today at 2:05 p.m. to conduct a property tax exemption protest hearing for Nampa Aerie No. 2103 FOE, and Nampa Aerie #2103 FOE, Protest Nos. 24042 and 240432, PIN 04774000 0 and 04778000 0. Present were: Commissioners Brad Holton, Zach Brooks and Leslie Van Beek, Assessor Brian Stender, Administrative Property Appraiser Supervisor Greg Himes, Assessor's Business Manager Jennifer Loutzenhiser, Administrative Assistant Helena Thompson, Commercial Supervisor Mike Cowan, Commercial Appraiser Kevin Sorenson, Ron Berglund, Sue Griffiths, and Deputy Clerk Monica Reeves. Sue Griffiths and Ron Berglund offered testimony in support of the protest application and stated there were personnel changes and the required paperwork was not filed by the deadline. Assessor's Business Manager Jennifer Loutzenhiser offered testimony on behalf of the Assessor's Office noting that the April 15 deadline was not met. She encouraged the organization to explore a hardship exemption process. Following testimony and Board questions, discussion and deliberation, Commissioner Brooks made a motion to deny Protest Nos. 24042 and 24043. The motion was seconded by Commissioner Van Beek and carried unanimously. The hearing concluded at 2:14 p.m. An audio recording is on file in the Commissioners' Office.

Commissioners Minutes

July 2, 2024 – 2:15 p.m. to 2:16 p.m.

**BOARD OF EQUALIZATION – HEARTLAND RECREATIONAL VEHICLES, LLC, PROTEST NOS. 24143 and 24144**

Commissioners Brad Holton, Zach Brooks and Leslie Van Beek

Assessor Brian Stender

Administrative Property Appraiser Supervisor Greg Himes

Assessor's Business Manager Jennifer Loutzenhiser

Administrative Assistant Helena Thompson

Commercial Supervisor Mike Cowan

Commercial Appraiser Kevin Sorenson

Deputy Clerk Monica Reeves



BOARD OF EQUALIZATION – HEARTLAND RECREATIONAL VEHICLES, LLC, PROTEST NOS. 24143 and 24144

The Board of County Commissioners, sitting as a Board of Equalization, met today at 2:15 p.m. to conduct a property tax assessment protest hearing for Heartland Recreational Vehicles, LLC, Protest Nos. 24143 and 24144, PIN 31028000 0 and 31027010 0. Present were: Commissioners Brad Holton, Zach Brooks and Leslie Van Beek, Assessor Brian Stender, Administrative Property Appraiser Supervisor Greg Himes, Assessor's Business Manager Jennifer Loutzenhiser, Administrative Assistant Helena Thompson, Commercial Supervisor Mike Cowan, Commercial Appraiser Kevin Sorenson, and Deputy Clerk Monica Reeves. The appellant did not appear today. Commissioner Van Beek made a motion to uphold the Assessor's value on Protest Nos. 24143 and 24144. The motion was seconded by Commissioner Brooks and carried unanimously. The hearing concluded at 2:16 p.m. An audio recording is on file in the Commissioners' Office.

Commissioners Minutes

July 2, 2024 – 2:16 p.m. to 2:20 p.m.

**BOARD OF EQUALIZATION – GRDMJI, LLC, PROTEST NO. 24028**

Commissioners Brad Holton, Zach Brooks and Leslie Van Beek

Assessor Brian Stender

Administrative Property Appraiser Supervisor Greg Himes

Assessor's Business Manager Jennifer Loutzenhiser

Administrative Assistant Helena Thompson

Commercial Supervisor Mike Cowan

Commercial Appraiser Kevin Sorenson

Deputy Clerk Monica Reeves 

BOARD OF EQUALIZATION – GRDMJI, LLC, PROTEST NO. 24028

The Board of County Commissioners, sitting as a Board of Equalization, met today at 2:16 p.m. to conduct a property tax assessment protest hearing for GRDMJI, Protest No. 24028, PIN 07992000 0. Present were: Commissioners Brad Holton, Zach Brooks and Leslie Van Beek, Assessor Brian Stender, Administrative Property Appraiser Supervisor Greg Himes, Assessor's Business Manager Jennifer Loutzenhiser, Administrative Assistant Helena Thompson, Commercial Supervisor Mike Cowan, Commercial Appraiser Kevin Sorenson, and Deputy Clerk Monica Reeves. The appellant did not appear today. Kevin Sorenson and Greg Himes offered testimony on behalf of the Assessor's Office and recommended a slight decrease in the valuation in order to be consistent with how they have treated other hotels and motels. Commissioner Brooks made a motion to modify and approve a value of \$2,613,050, which is broken down by a land value of \$612,150 and an improved value of \$2,000,900 for Protest No. 24028. The motion was seconded by Commissioner Van Beek and carried unanimously. The hearing concluded at 2:20 p.m. An audio recording is on file in the Commissioners' Office.

Commissioners Minutes

July 2, 2024 - 2:20 p.m. to 2:23 p.m.

**CONSIDER 2024 HOMEOWNER'S EXEMPTIONS PROCESSED AFTER THE FOURTH MONDAY IN JUNE**

Commissioners Brad Holton, Zach Brooks and Leslie Van Beek

Assessor Brian Stender

Administrative Property Appraiser Supervisor Greg Himes

Assessor's Business Manager Jennifer Loutzenhiser

Administrative Assistant Helena Thompson

Commercial Supervisor Mike Cowan

Deputy Clerk Monica Reeves

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CONSIDER 2024 HOMEOWNER'S EXEMPTIONS PROCESSED AFTER THE FOURTH MONDAY IN JUNE

The Board of County Commissioners, sitting as a Board of Equalization, met today at 2:20 p.m. to consider the homeowner's exemptions presented by the Assessor's Office. Present were: Commissioners Brad Holton, Zach Brooks and Leslie Van Beek, Assessor Brian Stender, Administrative Property Appraiser Supervisor Greg Himes, Assessor's Business Manager Jennifer Loutzenhiser, Administrative Assistant Helena Thompson, Commercial Supervisor Mike Cowan, and Deputy Clerk Monica Reeves. A couple years ago the legislature removed the deadline for the homeowner's exemption so the Assessor's Office can consider the exemptions all year long. Ms. Loutzenhiser presented a spreadsheet listing 44 parcels they have administered homeowner's exemptions on since the fourth Monday in June. Upon the motion of Commissioner Van Beek and the second by Commissioner Brooks, the Board voted unanimously to approve the 44 homeowner's exemptions as presented by the Assessor's Office. The meeting concluded at 2:23 p.m. An audio recording is on file in the Commissioners' Office.

Commissioners Minutes

July 2, 2024 – 3:03 p.m. to 3:05 p.m.

**BOARD OF EQUALIZATION – SUNDANCE COMMERCIAL, LLC, PROTEST NO. 24161**

Commissioners Brad Holton, Zach Brooks and Leslie Van Beek

Administrative Property Appraiser Supervisor Greg Himes

Commercial Supervisor Mike Cowan

Commercial Appraiser Kevin Sorenson

Deputy Clerk Monica Reeves

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**BOARD OF EQUALIZATION – SUNDANCE COMMERCIAL, LLC, PROTEST NO. 24161**

The Board of County Commissioners, sitting as a Board of Equalization, met today at 3:03 p.m. to conduct a property tax assessment protest hearing for Sundance Commercial, LLC, Protest No. 24161, PIN 14990007A 0. Present were: Commissioners Brad Holton, Zach Brooks and Leslie Van Beek, Administrative Property Appraiser Supervisor Greg Himes, Commercial Supervisor Mike Cowan, Commercial Appraiser Kevin Sorenson, and Deputy Clerk Monica Reeves. The appellant did not appear today. Commissioner Van Beek made a motion to uphold the Assessor's value on Protest No. 24161. The motion was seconded by Commissioner Brooks and carried unanimously. The hearing concluded at 3:05 p.m. An audio recording is on file in the Commissioners' Office.



Commissioners Minutes

July 2, 2024 - 3:06 p.m. to 3:21 p.m.

**CONSIDER ASSESSOR ADJUSTMENTS TO 2024 CERTIFIED VALUES - #3 AND NAMPA HANGARS AA\***

Commissioners Brad Holton, Zach Brooks and Leslie Van Beek

Administrative Property Appraiser Supervisor Greg Himes

Commercial Supervisor Mike Cowan

Commercial Appraiser Kevin Sorenson

Deputy Clerk Monica Reeves



**CONSIDER ASSESSOR ADJUSTMENTS TO 2024 CERTIFIED VALUES - #3 AND NAMPA HANGARS AA\***

The Board of County Commissioners, sitting as a Board of Equalization, met today at 3:06 p.m. to consider the Assessor's adjustments to the 2024 certified values #3 and Nampa Hangars AA\*Office. Present were: Commissioners Brad Holton, Zach Brooks and Leslie Van Beek, Administrative Property Appraiser Supervisor Greg Himes, Commercial Supervisor Mike Cowan, Commercial Appraiser Kevin Sorenson, and Deputy Clerk Monica Reeves. The adjustments were considered as follows:

**Assessor Adjustments to 2024 Certified Values #3**

3<sup>rd</sup> Street Distribution, LLC

There is no ability to build on this parcel so the Assessor adjusted the value by \$189,980. Upon the motion of Commissioner Van Beek and the second by Commissioner Brooks, the Board voted unanimously to approve the adjustment as per the Assessor's recommendation.

**Assessor Adjustments to 2024 Certified Values for the Nampa Hangars AA\***

These are parcels that have not been appealed but they were a part of discussions during the BOE season. Kevin Sorenson, Mike Cowan, and Greg Himes offered comments on the adjustments and said it was about getting the characteristics and the values correct. Upon the motion of Commissioner Van Beek and the second by Commissioner Brooks, the Board voted unanimously to approve the adjustments for the Nampa Hangars AA resulting in a reduction of \$1,646,700 as presented by the Assessor's Office.

The meeting concluded at 3:21 p.m. An audio recording is on file in the Commissioners' Office.