

Commissioner Minutes

June 26, 2026 – 1:36 p.m. to 1:54 p.m.

BOARD OF EQUALIZATION – TAX ASSESSMENT PROTEST HEARING FOR STAR ROAD WAREHOUSE LLC, PROTEST NO. 26071

Commissioners Leslie Van Beek, Brad Holton and Zach Brooks

Deputy P.A. Trent McRae

Chief Deputy Assessor Roger Craig

Administrative Appraisal Supervisor Holly Hopkins

Certified Property Appraiser Supervisor Mike Cowan

Sr. Certified Property Appraiser Katrina Ponce

Certified Property Appraiser Supervisor Tracy Golder

Other Assessor's Office staff

James Poliyanskiy

John Cotner

Brian Watt

Tracy Kasper

Jeff Bull

Deputy Clerk Jenen Ross



BOARD OF EQUALIZATION – TAX ASSESSMENT PROTEST HEARING FOR STAR ROAD WAREHOUSE LLC, PROTEST NO. 26071

The Board of County Commissioners, sitting as a Board of Equalization, met today at 1:36 p.m. to conduct a property tax assessment protest hearing for Star Road Warehouse, protest no. 26071. Present were: Commissioners Leslie Van Beek, Brad Holton and Zach Brooks, Deputy P.A. Trent McRae, Chief Deputy Assessor Roger Craig, Administrative Appraisal Supervisor Holly Hopkins, Certified Property Appraiser Supervisor Mike Cowan, Sr. Certified Property Appraiser Katrina Ponce, Certified Property Appraiser Supervisor Tracy Golder, Other Assessor's Office staff, James Poliyanskiy, John Cotner, Brian Watt, Tracy Kasper, Jeff Bull, and Deputy Clerk Jenen Ross. Mr. Watt offered testimony in support of the protest application. Mike Cowan offered testimony on behalf of the Assessor's Office. Following testimony and Board questions, discussion and deliberation, Commissioner Van Beek made a motion to uphold the Assessor's value. The motion was seconded by Commissioner Brooks and carried unanimously. The hearing concluded at 1:54 p.m. and an audio recording is on file in the Commissioners' Office.

Commissioner Minutes

June 26, 2026 – 1:55 p.m. to 1:56 p.m.

BOARD OF EQUALIZATION – TAX ASSESSMENT PROTEST HEARING FOR WILBUR-ELLIS, PROTEST NO. 26083

Commissioners Leslie Van Beek, Brad Holton and Zach Brooks

Deputy P.A. Trent McRae

Chief Deputy Assessor Roger Craig

Administrative Appraisal Supervisor Holly Hopkins

Certified Property Appraiser Supervisor Mike Cowan

Sr. Certified Property Appraiser Katrina Ponce

Certified Property Appraiser Supervisor Tracy Golder

Other Assessor's Office staff

James Poliyanskiy

John Cotner

Tracy Kasper

Deputy Clerk Jenen Ross 

BOARD OF EQUALIZATION – TAX ASSESSMENT PROTEST HEARING FOR WILBUR-ELLIS, PROTEST NO. 26083

The Board of County Commissioners, sitting as a Board of Equalization, met today at 1:55 p.m. to conduct a property tax assessment protest hearing for Wilbur-Ellis, protest no. 26083. Present were: Commissioners Leslie Van Beek, Brad Holton and Zach Brooks, Deputy P.A. Trent McRae, Chief Deputy Assessor Roger Craig, Administrative Appraisal Supervisor Holly Hopkins, Certified Property Appraiser Supervisor Mike Cowan, Sr. Certified Property Appraiser Katrina Ponce, Certified Property Appraiser Supervisor Tracy Golder, Other Assessor's Office staff, James Poliyanskiy, John Cotner, Tracy Kasper, and Deputy Clerk Jenen Ross. Mike Cowan explained that he received an email today from the company notifying him that they would not be present for today's hearing but that they would allow their presentation materials to stand on their own. Due to lack of presentation by the Appellant, the Board felt the most appropriate action would be to uphold the Assessor's value and upon the motion of Commissioner Van Beek and second by Commissioner Brooks the Board voted unanimously to uphold the Assessor's value for Wilbur-Ellis Co., PIN 36369000 0, Protest no. 26083. The hearing concluded at 1:56 p.m. and an audio recording is on file in the Commissioners' Office.

Commissioner Minutes

June 26, 2026 – 1:57 p.m. to 1:59 p.m.

BOARD OF EQUALIZATION – TAX ASSESSMENT PROTEST HEARING FOR CF HIPPOLYTA NAMPA LLC, PROTEST NO. 26078

Commissioners Leslie Van Beek, Brad Holton and Zach Brooks

Deputy P.A. Trent McRae

Chief Deputy Assessor Roger Craig

Administrative Appraisal Supervisor Holly Hopkins

Certified Property Appraiser Supervisor Mike Cowan

Sr. Certified Property Appraiser Katrina Ponce

Certified Property Appraiser Supervisor Tracy Golder

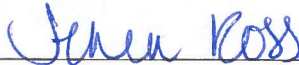
Other Assessor's Office staff

James Poliyanskiy

John Cotner

Tracy Kasper

Jeff Bull

Deputy Clerk Jenen Ross 

BOARD OF EQUALIZATION – TAX ASSESSMENT PROTEST HEARING FOR CF HIPPOLYTA NAMPA LLC, PROTEST NO. 26078

The Board of County Commissioners, sitting as a Board of Equalization, met today at 1:57 p.m. to conduct a property tax assessment protest hearing for CF Hippolyta Nampa LLC, protest no. 26078. Present were: Commissioners Leslie Van Beek, Brad Holton and Zach Brooks, Deputy P.A. Trent McRae, Chief Deputy Assessor Roger Craig, Administrative Appraisal Supervisor Holly Hopkins, Certified Property Appraiser Supervisor Mike Cowan, Sr. Certified Property Appraiser Katrina Ponce, Certified Property Appraiser Supervisor Tracy Golder, Other Assessor's Office staff, James Poliyanskiy, John Cotner, Tracy Kasper, Jeff Bull and Deputy Clerk Jenen Ross. Due to CF Hippolyta and Canyon County being in active litigation, it was decided between the Board and Mr. Poliyanskiy it would be best to uphold the Assessor's value and allow this protest to continue onto the State Board of Tax Appeals if they choose. Upon the motion of Commissioner Van Beek and second by Commissioner Brooks the Board voted unanimously to uphold the Assessor's value for CF Hippolyta Nampa LLC, PIN 30481012 0, protest no. 26078. The hearing concluded at 1:59 p.m. and an audio recording is on file in the Commissioners' Office.

Commissioner Minutes

June 26, 2026 – 1:59 p.m. to 3:06 p.m.

**BOARD OF EQUALIZATION – TAX ASSESSMENT PROTEST HEARING FOR LONE STAR LAND LLC,
PROTEST NOS. 26014, 26015, 26017, 26018, 26019, 26020, 26021, 26022**

Commissioners Leslie Van Beek, Brad Holton and Zach Brooks

Deputy P.A. Trent McRae

Chief Deputy Assessor Roger Craig

Administrative Appraisal Supervisor Holly Hopkins

Certified Property Appraiser Supervisor Mike Cowan

Sr. Certified Property Appraiser Katrina Ponce

Certified Property Appraiser Supervisor Tracy Golder

Other Assessor's Office staff

John Cotner

Tracy Kasper

Jeff Bull

Deputy Clerk Jenen Ross



BOARD OF EQUALIZATION – TAX ASSESSMENT PROTEST HEARING FOR LONE STAR LAND LLC,
PROTEST NOS. 26014, 26015, 26017, 26018, 26019, 26020, 26021, 26022

The Board of County Commissioners, sitting as a Board of Equalization, met today at 1:59 p.m. to conduct a property tax assessment protest hearing for Lone Star Land LLC, protest no. 26014, 26015, 26017, 26018, 26019, 26020, 26021, and 26022. Present were: Commissioners Leslie Van Beek, Brad Holton and Zach Brooks, Deputy P.A. Trent McRae, Chief Deputy Assessor Roger Craig, Administrative Appraisal Supervisor Holly Hopkins, Certified Property Appraiser Supervisor Mike Cowan, Sr. Certified Property Appraiser Katrina Ponce, Certified Property Appraiser Supervisor Tracy Golder, Other Assessor's Office staff, John Cotner, Tracy Kasper, Jeff Bull, and Deputy Clerk Jenen Ross.

Commissioner Holton noted for the record that during yesterday's hearing it was recognized that protest no. 26020 for PIN 32979166 O had changed ownership and could not be considered with the Lone Star Land LLC protests. Upon the motion of Commissioner Van Beek and second by Commissioner Brooks the Board voted unanimously to exclude this protest.

Mr. Cotner and Mr. Bull offered testimony in support of the remaining protest applications. Mike Cowan, Holly Hopkins, Roger Craig, and Tracy Golder offered testimony on behalf of the Assessor's Office. Commissioner Van Beek made a motion to recess until approximately 3:05 p.m. The motion was seconded by Commissioner Brooks and carried unanimously. The Board went back on the record at 3:04 p.m. Following the recess, Mr. Craig notified the Board that the Assessor's Office and Mr. Cotner had reached an agreement to value each protested parcel at \$380,000; Mr. Cotner confirmed he will agree to this value. Upon the motion of Commissioner Van Beek and second by Commissioner Brooks the Board voted unanimously to change the value of protest nos. 26014 (PIN 32979142 O), 26015 (PIN 32979143 O), 26017 (PIN 32979145 O), 26018 (PIN 32979162 O), 26019 (PIN 32979165 O), 26021 (PIN 32979173 O), and 26022 (PIN 32979174 O) to \$380,000. Commissioner Brooks motioned to adjourn the hearing at 3:06 p.m. The motion was seconded by Commissioner Van Beek and carried unanimously. An audio recording is on file in the Commissioners' Office.