

**OFFICE OF THE BOARD OF COUNTY COMMISSIONERS
OF BLAINE COUNTY
SPECIAL MEETING OF THE JULY 6, 2023 SESSION**

Second Day

Wednesday, July 6, 2023

Pursuant to Statutory Provisions, the Board of Commissioners met this day at 9:45 a.m. Present were Acting Chair Angenie McCleary, and Commissioner Lindsay Mollineaux; Blaine County Administrative Services Director Kristy Heitzman; Administrative Assistant Morgan Baird; Deputy Clerk/Auditor/Recorder Brooke Baird; Records Management Specialist Deidre Dolce and Recording Secretary Sunny Grant.

Some participants in this meeting were by webconference or teleconference.

Acting Chair Angenie McCleary called the meeting to order at 9:45 a.m.

CONSENT CALENDAR

- **Beverage License Renewals** for Tundra LLC dba Tundra Café; Stinker Stores, Inc dba Stinker Store #111; Aspen Skiing Company, LLC dba Limelight Hotel; The Pub Inc dba The Cellar Pub; Independent Goods LLC dba Independent Goods; Leadville Grill LLC dba The Kneadery; A Taste of Thai #1 LLC dba A Taste of Thai #1; Chapalita's Grill, LLC dba Chapalita's Grill; Aztlan, LLC dba La Cabanita Mexican Restaurant #3; Aztlan LLC dba La Cab Sports Bar; TNT Taproom LLC dba TNT Taproom; Percy Hermoza-Atausinchi dba China Panda Chinese Restaurant; Pioneer Saloon Inc dba Pioneer Saloon; Hailey FF, LLC dba Fairfield Inn & Suites Hailey; MacSquared, LLC dba That's Entertainment; Richkor Inc dba Ketchum Grill; Ketchum Ventures LLC dba Zinc & Ketchum Convention Center; Hernandez Foods LLC dba Mama Inez; 2T Grille LLC dba 7 Fuego; Northwest Land and Cattle Co dba Veltex Market; Bigwood Sports LLC dba Bigwood Golf Course; Black Owl Coffee LLC dba Black Owl Coffee; Guacstar, LLC dba Barrio 75; Lefty's Too Operations LLC dba Lefty's Bar & Grill; Scout Wine & Cheese LLC dba Scout Wine & Cheese and Grumpy's Inc dba Grumpy's.
- **Junior College Certificate of Residency forms:** College of Southern Idaho, Joseph Thayer.

Mollineaux moved, seconded by McCleary, to approve the July 6, 2023 Commissioners Consent Agenda. Motion passed 2/0.

CONTRACTS, GRANTS AND AGREEMENTS

- **Independent Contractor Agreement with Leslie Londos**

County Clerk Stephen McDougall Graham said this is an Independent Agreement with former Chief Deputy Clerk Leslie Londos to help with budget adjustments, the FY2024 budget, and to help new staff members get familiar with the duties of their new roles.

Mollineaux moved, seconded by McCleary, to approve the Agreement between Blaine County and Leslie Londos to provide support the long-term financial planning and stability in accounting finances, in an amount not to exceed \$5,000 for FY2023. Motion passed 2/0.

- **Contingency Request – Integrated Technologies Service Agreement**

County Clerk Stephen McDougall Graham requested \$1,500 out of Contingency for a new printer for the Chief Deputy Clerk office.

Mollineaux moved, seconded by McCleary, to approve the equipment sale contract and Security Agreement with Integrated Technologies for the Xerox VersaLink C400DN Color Laser Printer in an amount not to exceed \$1,500, for FY2023 from Contingency Fund. Motion passed 2/0.

Mollineaux moved, seconded by McCleary, to convene as the Blaine County Board of Equalization, on Thursday, July 6, 2023. Motion passed 2/0.

**OFFICE OF THE BOARD OF COUNTY EQUALIZATION
OF BLAINE COUNTY
SPECIAL MEETING OF THE JULY 6, 2023 SESSION**

Pursuant to Statutory Provisions, the Board of Equalization met this day at 10:05 a.m. Present were Acting Chair Angenie McCleary, and Commissioner Lindsay Mollineaux; Assessor Jim Williams; Chief Deputy Melissa Fry; Personal Property Appraiser/Customer Service Specialist Maria Casas; GIS Certified Mapper/Roll Clerk Joanne Freeman; Appraisers Erin Swanson, David Vanderpool, Alissa Cenarrusa, and Gretchen Stinnett; and Records Management Specialist Deidre Dolce. Minutes written by Sunny Grant.

Acting Chair Angenie McCleary called the meeting to order at 10:41 a.m.

BOARD OF EQUALIZATION 2022 PROPERTY ASSESSMENT APPEALS

Before each hearing, Acting Chair McCleary advised the appellant(s) that they would be given the opportunity to present their appeal, followed by questions from staff and the Board of Equalization Commissioners, followed by the appraiser's explanation of how the property was appraised according to

State Statute. The appellant, Board of Equalization, and Assessor are allowed to rebut if they wish. The Board of Equalization will then deliberate and make a motion declaring their decision.

McCleary further explained to each appellant(s) that this assessment appeal is of property valuation, not property taxes. The appraisal is based on information and market sales to January 1, 2023. No sales information in 2023 can be considered.

McCleary advised each applicant that, according to Idaho law, the Assessor's valuation is presumed to be correct unless the appellant presents a preponderance of evidence that the current 2022 valuation is incorrect.

Appellants have 30 days to appeal the Board of Equalization's decision to the Idaho State Board of Tax Appeals.

Christine Brozowski Parcel RPK09230002080

Acting Chair McCleary outlined the procedure for the assessment appeal. She explained that the appellant can appeal the Board of Equalization's decision through the state appeal process.

Appellant Christine Brozowski and County Assessor Jim Williams were sworn in by Acting Chair McCleary.

Appellant Brozowski owns a unit in the Sockeye Building just south of Ketchum. She thinks the sales comparables presented are too high. She said upper units and lower units each had advantages and amenities that affected their individual price; for instance, some units did not have in-unit plumbing or bathrooms.

Assessor Jim Williams said Sockeye units were individually valued with their respective amenities in mind, and Unit 208 sq. ft. value was in line with other second story condos. Williams said almost all commercial condos in Ketchum increased by 15% last year. He said Unit 269 was valued less than other second floor units.

The Board of Equalization agreed with the valuation and felt that the Assessor fairly appraised the unit.

Mollineaux moved, seconded by McCleary, to sustain valuation on Parcel RPK09230002080 at \$515,520. Motion passed 2/0.

Michael Shaughnessy RPH03330000030

Acting Chair McCleary outlined the procedure for the assessment appeal.

Appellant Michael Shaughnessy, Appraiser Erin Swanson and Assessor Jim Williams were sworn in by Acting Chair McCleary.

Appellant Shaughnessy asked for an explanation of the assessment process, and how and what data is collected. He said the mean value of the property should be the standard. Shaughnessy said a "townhouse" shares a wall with another unit and a "single family home" does not. Shaughnessy cited definitions from Realtor.com for "renovation" and "remodel". He added that the comps used were dissimilar to his property.

Appraiser Erin Swanson explained the 2023 assessment increase, and presented comparable sales she used. Shaughnessy asked the Assessor to explain why his property was compared to properties with more amenities. Assessor Jim Williams explained that a smaller unit would have a higher sq.ft. value than a larger unit; and that the comparable properties and the subject property were all defined as *platted* townhome units. The Assessor said there were some upgrades made to this unit, and they used a generic term "remodel" for work done on a property. Williams added that the County appraiser did a walk-through, and subsequently lowered the value of the subject property by \$8,000.

Williams explained that appraisers have to devise a generic way to balance land and improvements values for townhouses.

The Board of Equalization deliberated on the appeal and agreed to sustain the appraisal.

Mollineaux moved, seconded by McCleary, to sustain Assessor's value of \$570,168 on Parcel RPH03330000030. Motion passed.

Erica Engelstein RPK08000040060

Acting Chair McCleary outlined the procedure for the assessment appeal. She explained that the appellant can appeal the BOE's decision through the State appeal process.

Appellant Erica Engelstein and Assessor Jim Williams were sworn in by Acting Chair McCleary.

Engelstein is owner of International Village Unit D6. Her unit's assessed value increased by 14% in 2022. She said her unit's bathroom and carpet are newer, and it is close to Warm Springs Village, but is older, with few amenities, and has no designated parking or garage.

Assessor Jim Williams said that Ketchum condos increased overall by 30% in 2022, but there were minimal sales info for this neighborhood. He said International Village is located in the Avalanche Zone and units cannot be rented, so its valuation is reduced. He added that IV views are unremarkable at best.

The Board of Equalization deliberated on the appeal.

Mollineaux moved, seconded by McCleary, to sustain Assessor's value of \$865,000 on Parcel RPK08000040060. Motion passed 2/0.

ADJOURN

The Board of Equalization adjourned at the hour of 5:51 p.m., finding no more business before them.

Attest: _____ Approved _____
Stephen McDougall Graham Muffy Davis
County Clerk Chair

DRAFT