

LINCOLN COUNTY COMMISSIONERS

Board of Equalization

July 7, 2022

Present: Rebecca Wood, Chairman; Joann Rutler, Commissioner; Linda Jones, Assessor; Rebecca Richmond, Clerk for Minutes; Roy Hubert, Commissioner; not present

12:10 p.m. Chairman Wood opened the BOE meeting.

Present: Linda Jones, Assessor; Cassie Scott, Prosecutor Roats present via phone.

Chairman Wood read the rules of a board of equalization meeting. Clerk Sievers swore in the parties to the BOE meeting.

Cassie Scott gave testimony for her case on the assessments of her property. She believes that the property is landlocked. The parcel was originally purchased for \$70,000 in 2017 with the intent to purchase adjoining pasture which fell through, a future road would be able to access the property, but to do so you have to go through another owner's land. The owner is not aware of an agreement or easement for the road.

Linda Jones testified with a correction to the appeal to the assessment amount to be \$14,330.00. She explained and presented comparisons of properties from surrounding areas due to no recent sales in Richfield. She feels that the assessment is more than fair because there is adequate buildable space that is not landlocked with availability to attach city services.

No further questions or rebuttals.

The property previously had an Agriculture exemption that has not been completed, Linda Jones is emailing the application for the exemption to Ms. Scott.

Commissioner Rutler stated that she agrees with the Assessor's testimony, Chairman Wood does not believe they will ever be a road that will lead to the parcel. Prosecutor Roats explained that there is a difference between being landlocked and roads not being developed.

Commissioner Rutler made a motion to deny the appeal for the 2022 assessment for Lee and Cassie Scott for parcel #RP01010004001CA. Chairman Wood seconded, with discussion to fill out the AG exemption forms. Vote unanimous in favor, motion carries.

Cassie testified on appeal for parcel #RP0100089A01AA at 186 E Owyhee, Block 89-91.

Owner, Cassie Scott, stated that these should be three small areas 0.11, 0.791, and 0.67 which is a hill and rock pile. Mrs. Scott discussed that finding comps was a challenge and described that the closest comps that she could find in the area were not sales.

Linda Jones testified that changes were made to the acreage from \$77,110 to \$55,640 after remeasurement. No dates were included on Scott's comps and one was not from a sale so could not be used. The majority is dry grazing ground.

Discussion; the parcel could be separated into three separate parcels by block by using a quitclaim deed.

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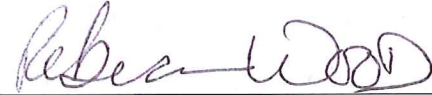
CA Roats verified which piece of land was in question. Chairman Wood verified and explained that the railroad purchased nearing land illegally and was sued, the railway has been abandoned, it is highly unlikely that the city will be able to extend Owyhee Avenue.

Commissioner Rutler made a motion to accept the new evaluation in the amount of \$55,640.0 and deny the appeal for parcel# RP0100089A01AA. Chairman Wood seconded, with a discussion that the new evaluation is less than the previous year's assessment and recommendation to separate the parcel into blocks for additional savings. Vote unanimous in favor, motion carries.

1:00 p.m. Chairman Wood adjourned the BOE hearing.

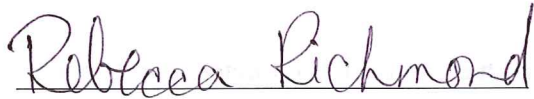
Respectfully,

Rebecca Richmond, Clerk for Minutes



Rebecca Wood, Chairman

Attest:



Rebecca Richmond, Clerk