

**STATE OF IDAHO**  
**County of Idaho**

**JUNE SESSION**

**JUNE 27, 2021**

**BOARD OF EQUALIZATION**

1:00 p.m. The board convened with Commissioners Skip Brandt, Ted Lindsley and Denis Duman and Kathy Ackerman, Clerk present.

The meeting opened with the Pledge of Allegiance.

Kathy Ackerman swears in Walter Brewer, Kim Nuxoll, Leah Mager, Megan Turner & Ron Funke sworn in.

Walter Brewer testifies regarding increased valuation.

Leah Mager testifies regarding trending and history of appraisal of parcels.

Kim Nuxoll explains reporting and requirement of the State of Idaho.

Brandt questions valuation of ag property-Ron Funke regarding how ag valuations are determined.

Brewer questions regarding solid waste fee-discussion.

1:23 p.m. Richard Becker, Becker Family Trust, via telephone sworn and testifies regarding his increased value.

Ron Funke testifies regarding valuation.

1:35 p.m. Terence & Jeanette Firman, not present. Ron Funke testifies regarding valuation.

1:45 p.m. Dana Graves sworn and testifies regarding recent flooding on his property-casualty loss on property.

Ron Funke suggests contacting Soil & Water Conservation District to help with preventing future flood damage.

2:15 p.m. Daniel Johnson sworn and testifies regarding increased valuation.

Ron Funke regarding trending and reason for increase.

Dean Kalmukos sworn and testifies concerning values across the county.

Kim Nuxoll advises that property owners only has to make a request for a review outside of the reappraisal cycle. Ron Funke will meet with Mr. Johnson on Wednesday.

2:40 p.m. Kim Kalmukos sworn. Dean Kalmukos testifies regarding increased valuation-gives sale prices of nearby recent sales.

2:50 p.m. Robert Turney and Alana Lyons sworn. Robert Turney testifies regarding increased valuation.

Alana Lyons testifies regarding reappraisal and trending. Kim Nuxoll questions whether or not Mr. Turney has applied for the circuit breaker-Turney advises that he did.

3:15 p.m. Heather McHargue, not appearing-Kim Nuxoll reads protest into record.

Nuxoll testifies regarding reappraisal-provides exhibits regarding trending and changes in valuation.

3:22 p.m. Ron Funke regarding Karin Brupbacher protest-he has reviewed the file, recommends a reduction in cabin value to \$15,735-value on the property would remain the same.

3:26 p.m. Ron Funke regarding Natalie Diane Stradley protest-this is a casualty loss for 8 months-recommends reduction to \$61,722.

3:28 p.m. Ron Funke regarding Jack & Laurie Collins protest-no change recommended.

3:35 p.m. Ron Funke regarding James & Roxana Weber protest-no change recommended.

3:38 p.m. Kim Nuxoll regarding David & Mela Hatrup protest-no change recommended.

3:45 p.m. Recess as BOE.

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Chairman

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Attest