

Members: Glenda Gilbert, Stacey Prior, Dan Humphrey, Paul Rogers, Kevin Forster

Others present: CFO Jila Stuart, Deputy Clerk Kiersten Long, Kim Rosado, Blythe Carter, Katey Emma Begly, and Scott Hansen

On zoom: Roy Josephson, Errol Champion, Lori Smith

Roger's noted for the record that all members are present

Rogers suggested to remove item 2 approval of the 12/11/23 minutes and item 3 public comments

2. Approval of the Agenda and Consent Agenda

\*November 30, 2023 Minutes

**Motion: Forster** moved to "approve the amendments to the agenda" and the motion carried unanimously.

*\*Clerk's note: This item was not heard*

3. Public Comment

4. Old Business

a. Unfinished Business from last meeting

b.

**Motion: Humphrey** moved to "recommend proposed amendment to HBC 3.72.110 to the Assembly for approval" and the motion carried unanimously

**Motion: Forster** moved to "recommend proposed amendment to the Board of Equalization Procedures to the Assembly for approval" and the motion carried unanimously.

*\*\*Clerk's note: Due to time constraints the board did not discuss item 5a – 5f*

5. New Business

a. Status of State Audit

b. Corrected Notices

c. Building Exemptions, Subsistence Exemptions

d. Professional and/or Real Estate Appraisals

e. Penalty for back taxes

f. Property Tax Assessment Cycle

6. Public Comment:

7. Board Member Comments:

8. Set Meeting Dates:

Adjourned 6:18 pm

Members: Glenda Gilbert, Stacey Prior, Dan Humphrey, Paul Rogers, Scott Hansen

Absent: Kevin Forster

Others present: Deputy Clerk Kiersten Long, Kim Rosado, Blythe Carter, Katey Emma Begly, and Jennifer Canfield

On zoom: State Assessor Joe Caissie, Lori Smith, CFO Jila Stuart, Errol Champion, Donna Lambert, Roy Josephson, Brenda Josephson

1. Roll Call

Rogers suggested to remove the approval of the 12/13/23 minutes from item 2

**Motion: Hansen** moved to “approve the amended agenda and consent agenda” and the motion carried unanimously.

2. Approval of the Agenda and Consent Agenda

\*December 11, 2023 minutes

\*\*Clerk’s note: The December 13<sup>th</sup> minutes were removed from the Consent agenda

3. Minutes of December 13, 2023 meeting

4. Public Comment

**Begly** – Full and True Value

5. Old Business

a. Status of State Audit

State Assessor Joe Caissie gave an update on the audit

b. Initial Notice to Property Owners

**Motion: Prior** moved to “recommend proposed amendment of HBC 3.72.080 with changes to the Assembly for approval”

**Amendment: Prior** moved to “include the date of the properties’ last field inspection, most recent valuation, date and initials of inspector” and the amendment to the motion carried unanimously.

And the motion as amended carried unanimously.

6. New Business

a. Full and True Value

**Motion: Gilbert** moved to “approve the proposed amendment to HBC 3.72.020 as written and recommend it to the Assembly for approval” and the motion carried 4-1 with **Hansen** opposed.

b. Reconsideration of 2023 Assessments

Chairman Rogers opened up public comment for this agenda item

Canfield, Carter, Rosado, Josephson, Turner spoke towards this agenda item.

\*Clerk’s note: Due to time constraints the board did not discuss items 6c -6d

c. Corrected Notices

d. Back Tax Assessments

\*Public Comment:

**Carter** – Taxes stayed the same since the mill rate was lowered. For people that apply for Medicaid benefits if the value of their property exceeds a certain amount they are no longer eligible. The tax bill going up has nothing to do with the assessment.

**Canfield** – It has nothing to do with what we are being taxed it all has to do with what we are being assessed.

**Rosado** – If we don’t fix what happened in 2023 on the fair and true market value it can be used against our neighbors on comparables.

**Begly** – You have to protect the minority. This is not true value it is in excess of full value.

**B. Josephson** – We aren’t talking about tax bills we are talking about assessment of properties we want full and true value.

8. Board Member Comments: **Hansen, Humphry**

9. Set Meeting Dates:

Adjourned 8:05 pm