BOARD OF EQUALIZATION MEETING TUESDAY DECEMBER 5, 2017 3:45 PM COUNCIL CONFERENCE ROOM N2-800

Reasonable accommodations (including auxiliary communicative aids and services) for individuals with disabilities may be provided upon receipt of a request with three working days notice. For assistance, please call (385) 468-7200; TTY 711 Members of the BOE may participate electronically.

1. Citizen Public Input

(Comments are limited to 3 minutes unless otherwise approved by the Council).

- 2. Approval of Assessor and Hearing Officer Recommendations
 - 2.1 BOE Appeals: E-68, S-68, U-49, J-44, H-25, C-19, W-6, Y-4, X-1 Count 284
 - 2.2 BOE Appeals with Tax Relief: S-1 Count 1 (See attached sheet)

3. Exempt Property – New Applications See attached list for Parcel/Acct #'s and explanations. Action Requested: Approve

Possible Closed Session Discussion of Commercial Information pursuant to Section 59-1-404, 52-4-5 and State Tax Commission Rule R861-1A-37. Attachments available upon request

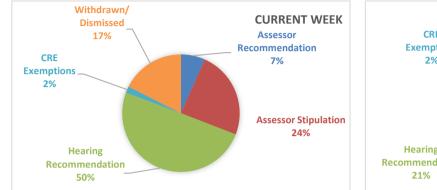


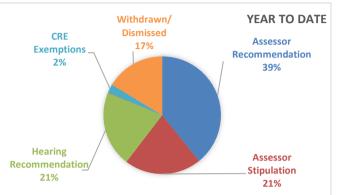
2017 Board of Equalization

Weekly Report

Tuesday, December 05, 2017

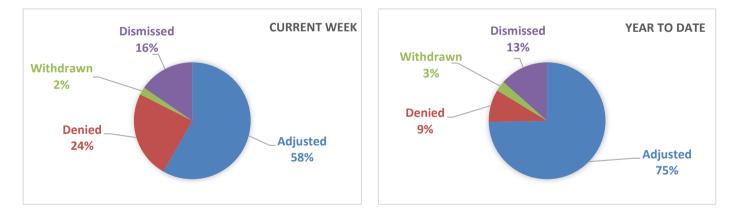
RECOMMENDATION SUMMARY





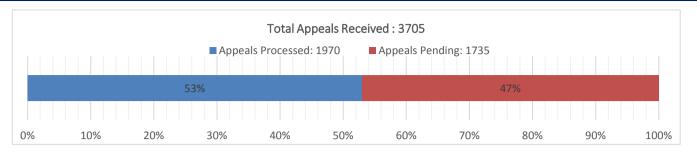
	Current Week	Year to Date		
Assessor Recommendation	19	660		
Assessor Stipulation	69	358		
Hearing Recommendation	142	351		
Hearing Stipulation	0	2		
CRE Exemptions	5	39		
Withdrawn/Dismissed	50	275		
TOTAL APPEALS	285	1685		

ACTION SUMMARY

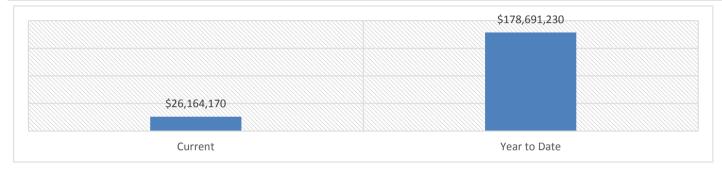


	Current Week	Year to Date
Adjusted	166	1258
Denied	69	152
Withdrawn	6	48
Dismissed	44	227
TOTAL APPEALS	285	1685

CURRENT STATUS



TOTAL MARKET VALUE CHANGED



MARKET VALUE CHANGES > \$250,000

				Sum Current	Sum Proposed		
Parcel	Owner Name	Assessor Property Type	Agenda Approval Code	Value	Value	Amount Changed	Percent Change
16-06-228-029-0000	MABO, INC	561 - Mortuary	S-Assessor Stipulation	\$2,630,000	\$1,375,000	-\$1,255,000	-48%
21-13-251-025-0000	BREAK POINT PROPERTIES LLC	594 - Storage Warehouse	S-Assessor Stipulation	\$2,870,100	\$2,200,000	-\$670,100	-23%
21-36-157-010-0000	VILLAS AT FERN CIRCLE, LC	120 - 20-49 Unit Apt	C-Assessor Recommendation	\$3,153,300	\$2,500,000	-\$653,300	-21%
15-14-403-022-0000	FILECO, LLC	594 - Storage Warehouse	S-Assessor Stipulation	\$3,864,900	\$3,248,500	-\$616,400	-16%
15-36-202-023-0000	JW INVESTMENT REAL ESTATE, LLC	550 - Ind - Light - Mfg	S-Assessor Stipulation	\$2,200,200	\$1,608,800	-\$591,400	-27%
15-26-202-007-0000	A-3 INVESTMENTS, LC	594 - Storage Warehouse	H-Hearing Recommendation	\$4,235,900	\$3,650,000	-\$585,900	-14%
15-13-126-021-0000	MICHIGAN PROPERTIES, LLC	590 - Office / Warehouse	S-Assessor Stipulation	\$2,604,100	\$2,026,600	-\$577,500	-22%
21-25-153-002-0000	700 W 9TH AVE, LLC	550 - Ind - Light - Mfg	S-Assessor Stipulation	\$1,618,700	\$1,054,600	-\$564,100	-35%
15-19-226-025-0000	MAJOR DRILLING AMERICA, INC	537 - Service Garage	S-Assessor Stipulation	\$4,141,300	\$3,578,500	-\$562,800	-14%
09-30-203-002-0000	JEE, NORIENE O	111 - Single Family Res.	U-Hearing Recommendation	\$2,698,590	\$2,178,200	-\$520,390	-19%
22-04-205-008-0000	COLUMBIA DEVELOPMENT CORP	566 - Office	H-Hearing Recommendation	\$2,150,200	\$1,647,400	-\$502,800	-23%
15-26-251-013-0000	A-3 INVESTMENTS, LC	592 - Distribution Whse	H-Hearing Recommendation	\$3,214,300	\$2,760,000	-\$454,300	-14%
14-20-379-006-0000	STROMNESS MPO, LLC	570 - Post Office	S-Assessor Stipulation	\$2,522,100	\$2,127,700	-\$394,400	-16%
16-14-376-050-0000	CHEN, MING T &	111 - Single Family Res.	S-Assessor Stipulation	\$1,990,000	\$1,700,500	-\$289,500	-15%
09-30-101-009-0000	OLAFSON, JUANITA F &	111 - Single Family Res.	U-Hearing Recommendation	\$2,449,690	\$2,168,100	-\$281,590	-1196
16-20-276-048-0000	DEE'S SUGARHOUSE CENTER LLC	573 - Restaurant	U-Hearing Recommendation	\$3,992,500	\$3,712,200	-\$280,300	-7%
30-05-305-001-0000	JORDAN, GUY J &	116 - Condo Unit	C-Assessor Recommendation	\$1,203,400	\$950,000	-\$253,400	-21%

NOTES

Note 1: Current Week parcel counts are for Council approval & Year to Date parcel counts are after Council approval.