

**MINUTES
OF THE
LA PAZ COUNTY BOARD OF SUPERVISORS
Thursday, November 20, 2014, 3:00 p.m.
Special Meeting**

Vice Chairman Irwin called the November 20, 2014, special meeting of the La Paz County Board of Supervisors to order at 3:00 p.m. Elected Officials and Department Heads present were: Chairman Wilson (telephonically), Vice Chairman Irwin, Supervisor Clapperton, County Administrator/Clerk of the Board Field, Assessor Schuler; and Deputy Clerk of the Board Green.

Approve the canvass of the 2014 General Election held on Tuesday, November 4, 2014 – Elections

Vice Chairman Irwin announced that Chairman Wilson was attending the meeting telephonically.

Administrative Secretary Grenwalt presented the canvass of the 2014 General Election. He reported that 3,575 ballots were cast representing 40% of the electorate, a 26% increase from the Primary Election.

He stated that the Board's packet of information contained the list of County candidates, which received the most votes for each County race; for the school districts, and the votes for official write-in candidates.

He stated that the Early Audit reflected the number of ballots sent to the Recorder's office for early voting; the Audit Report tracked paper ballots to and from the polling locations; and a Summary was provided indicating the number of votes for Precinct and Jurisdiction Wide results.

He thanked all the election workers; from the polls, early and post boards, and counting center workers, for the long hours put into the election.

SUPERVISOR CLAPPERTON MOVED to approve the canvass of the Tuesday, November 4, 2014, General Election. Motion seconded by Chairman Wilson, passed unanimously.

Vice Chairman Irwin recessed the Board of Supervisors and convened the Board of Equalization at 3:10 p.m.

Petitions for Review of Notice of Change for Tax Year 2015

County Administrator Field stated that the following items were recommendations by the Hearing Officer regarding petitions received for Review of Notice of Change for Tax Year 2015.

James and Jeanne Conner, APN: 304-78-578A, Appeal No. NOC2014-01

County Administrator Field stated that the Hearing Officer's recommendation was to accept the Assessor's agreed values with the property owner as follows:

<u>Full Cash Value</u>	<u>Limited Cash Value</u>	<u>Class</u>	<u>Ratio</u>
\$77,201	\$74,622	4	10%

He added that the petitioner had supplied original receipts for a new garage.

VICE CHAIRMAN IRWIN MOVED to approve the Hearing Officer's recommendation to accept the Assessor's agreement with James and Jeanne Conner, APN: 304-78-578A, Appeal No. NOC2014-01 on values as follows: Full Cash Value: \$77,201; Limited Cash Value: \$74,622; Class: 4; Ratio: 10%. Motion seconded by Supervisor Clapperton, passed unanimously.

Paul Jones, APN: 307-07-070A, Appeal No. NOC2014-02

County Administrator Field stated that the Hearing Officer's recommendation was to reduce the values as follows:

<u>Full Cash Value</u>	<u>Limited Cash Value</u>	<u>Class</u>	<u>Ratio</u>
\$72,000	\$68,695	3	10%

He stated that the Full Cash Value was reduced from \$87,071, based on the value of the twelve-year old mobile home with limited improvements.

Assessor Schuler stated that the Hearing Officer valued the mobile homes differently than her office, which was on the Marshall & Swift square foot method. She added that the Hearing Officer felt that not enough information was submitted by either the property owner or the Assessor.

Discussion ensued reiterating the lack of documentation provided in order to assign values apart from the Marshall & Swift method. It was noted that the owner's opinion of value was closer to a fair "split" of the difference in values due to the lack of information provided.

SUPERVISOR CLAPPERTON MOVED to adjust the Hearing Officer's recommendation of the Assessor's decision; accepting the property owner's opinion of value on the manufactured home with limited improvements for Paul Jones, APN: 307-07-070A, Appeal No. NOC2014-02, as follows: \$75,021; Limited Cash Value: \$71,024; Class: 3; Ratio: 10%. Motion seconded by Chairman Wilson, passed unanimously.

Vice Chairman Irwin recessed the Board of Equalization and reconvened the Board of Supervisor at 3:20 p.m.

