

**MINUTES OF THE SPECIAL MEETING OF THE BOARD OF COUNTY  
COMMISSIONERS, CLARK COUNTY, IDAHO**

**July 2, 2024**

**BOARD OF EQUALIZATION HEARING**

The Clark County Board of County Commissioners met as a Board of Equalization on this day. Present were Commissioners Greg Shenton, Nick Hillman and MaCoy Ward, Assessor Carrie May, and Clerk Stephenie Stewart.

Commissioner Ward made a motion to enter into the BOE hearing with a second by Commissioner Hillman. A roll call vote was held with an aye from all three Commissioners. The meeting was called to order at 11:05 a.m.

Assessor May presented Casualty Loss Applications to the Board.

Sid Ashcraft, doing business as GDA Legacy LLC, filed Casualty Loss Applications for seven (7) parcels due to water curtailment loss. The parcels are listed below:

- RP11N34E120020 – assessed & taxable value \$151,460
- RP11N34E130010 – assessed & taxable value \$91,060
- RP11N35E070010 – assessed & taxable value \$53,260
- RP11N35E182410 – assessed & taxable value \$106,420
- RP11N35E201210 – assessed & taxable value \$69,240
- RP11N35E283010 – assessed & taxable value \$9,150
- RP11N35E290010 – assessed & taxable value \$62,830

None of the above listed properties have a homeowner's exemption.

No documentation was provided as to the loss. Assessor May stated Mr. Ashcraft wanted to apply for the casualty loss so that it was on the record even if the curtailment order was lifted. Commissioner Shenton confirmed as the Water Master that the parcels in question were not curtailed nor were they red tagged.

**Commissioner Ward made a motion stating all seven (7) parcels did not qualify for casualty loss for the tax year 2024. Commissioner Hillman seconded the motion. With a roll-call vote of aye from Commissioners Shenton, Hillman and Ward, the motion passed and the application was denied.**

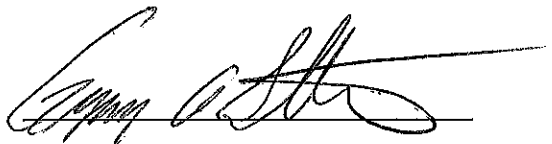
No members of the public, including representatives of GDA Legacy LLC, were present during the meeting.

The Board of Equalization meeting was adjourned at 11:17 a.m. at which time the Board of County Commissioners entered into regular session for discussion of County business.

Assessor May discussed the need for a hardware upgrade for the tax system the Assessor and Treasurer use. The Idaho State Tax Commission has been working on a solution but that will not be available for at least 2 more years. The hardware contract currently in place expires in November of this year. The last full system purchase was in 2012. The Board asked Assessor May to get a bid for the new hardware to be presented at the next regular meeting in August.

**Commissioner Ward made a motion to enter into Executive Session per I.C. 74-206-(1)(b). Commissioner Hillman seconded the motion. After a unanimous vote, the motion passed and the Board entered into Executive Session at 11:20 a.m.**

The Executive Session ended at 11:41 a.m. at which time the meeting was adjourned.

A handwritten signature in black ink, appearing to read "Greg Shenton", written over a horizontal line.

Greg Shenton, Chairman

A handwritten signature in black ink, appearing to read "Stephenie Stewart", written over a horizontal line.

Stephenie Stewart, Clerk