Abbreviated Minutes: Complete Set of Minutes Are on File in The Clerk's Office

Madison County

Commissioner Meeting Minutes
June 24, 2026

Attendees:
Todd Smith, Commissioner Chairman
Brent Mendenhall, Commissioner
Dustin Parkinson, Commissioner
Kim Muir, County Clerk

ACTION ITEMS

Board of Equalization Hearings:

Commissioner Mendenhall made a motion to reconvene the Board of Equalization hearing at 3:00 p.m. Commissioner Parkinson seconded the motion. Voting was unanimous, and the motion carried.

Shawn Boice and all applicants were sworn in.

Val Christensen Appeal:

Val Christensen was sworn in. He appealed the assessed value of his property, contesting the valuation of $238,294.

Mr. Christensen and his wife were present for the hearing. Mr. Christensen began by discussing the valuation report, stating that the home is a two-bedroom residence rather than a three-bedroom home as reflected in the assessment. He also questioned the reported square footage, explaining that the property includes a 900-square-foot cellar accessible only through a trap door. He stated that he had been unable to locate comparable properties and noted that the home is older and currently rents for only $900 per month. In his opinion, the structure has limited value beyond the land and may ultimately need to be demolished.

Assessor Shawn Boice responded that his office would be happy to review the property in person if invited to do so. He explained that the home contains approximately 900 square feet of living space and that its location near the university contributes to its market value. Based on the layout, the home is appropriately classified as a three-bedroom residence. Mr. Boice stated that the property's quality and condition include an 11% depreciation, with an additional 16% functional obsolescence adjustment applied to the garage. He also noted that the property is located within the Pedestrian (PED) Zone, which adds market value.

Mr. Boice further stated that comparable market data supports values in the $300,000 range and referenced a similar appeal he previously defended in which the market supported approximately $187 per square foot. Based on these factors, he recommended maintaining the current assessed value of $238,000.

Commissioner Smith asked whether the reported square footage included the cellar. Mr. Boice explained that the cellar is unfinished but is included in the total reported square footage of 868 square feet.

Mr. Christensen stated that he had explored the possibility of installing a stairway to make the cellar more usable but found no practical location to do so. He also commented that he had anticipated receiving higher rental income from the property but had been unable to do so.

Mr. Boice noted that the property had been reappraised in 2025 and stated that he believed the current assessment accurately reflected its market value.

Commissioner Smith commented that he had not seen comparable homes selling for less than $300,000 and expressed appreciation to the Assessor's Office for providing comparable sales data.

The commissioners discussed the Board's options, including approving, denying, partially approving the appeal, or adjusting the value based on the evidence presented.

Commissioner Mendenhall stated that the Assessor's Office is subject to review by the Idaho State Tax Commission and, based on the information presented, he did not believe there was sufficient evidence to support changing the assessed value.

Following discussion, Commissioner Mendenhall made a motion to uphold the Assessor's valuation. Commissioner Parkinson seconded the motion. Voting was unanimous, and the motion carried.

Airport Hangar Assessments:

Assessor Shawn Boice explained that recent reappraisals had resulted in substantial increases in the assessed values of airport hangars, with some values approximately doubling. He acknowledged concerns regarding the future relocation of the airport, noting that optimistic estimates place the move 7 to 10 years in the future. He further stated that uncertainty surrounding the airport's future discourages investment because the hangars are considered temporary improvements.

Dan Nef addressed the Board as spokesperson for the hangar owners.

Dan was sworn in. He expressed concerns regarding the uncertainty surrounding the airport's eventual relocation. He stated that if the airport were guaranteed to remain in operation for another 15 years, he would have no objection to the assessed values. However, because no such guarantee exists, it is difficult to attract investors. He explained that although he understands the hangars are being assessed as commercial property, the restrictions associated with leasing city-owned land

limit the property's value. He also expressed concern that leaseholders could eventually be required to vacate the property.

Todd reminded those present that the assessment applies only to the hangar improvements and not to the underlying land.

Mr. Boice explained that the hangars are assessed as leasehold improvements on leased commercial property, using a cost-less-depreciation approach. While acknowledging that some assessments increased by as much as 300%, he noted that the largest assessed hangar is valued at approximately $99,000. He recognized the concerns raised by the owners but stated that assessment methodology is governed by state requirements and is not determined solely at the county level.

Commissioner Smith stated that leaseholders would not receive only a 30-day notice if the airport were relocated and indicated that a three- to five-year notice would be expected.

The Board discussed the possibility of rolling assessed values back to prior years and considered what would be equitable for both the hangar owners and the county's taxpayers.

Commissioner Mendenhall acknowledged that, despite the uncertainty, the hangars retain value because they provide pilots with direct access to the runway.

Mr. Boice questioned the rationale for selecting a rollback to 2020, noting there was no specific assessment principle making that year more appropriate than another.

Commissioner Smith asked what it would cost to construct comparable hangars in Jefferson or Fremont Counties. Mr. Nef estimated the cost at approximately $300,000, adding that those locations do not face the same uncertainty regarding future airport relocation.

It was noted that any decision made by the Board would apply equally to all airport hangar owners.

Following discussion, Commissioner Parkinson made a motion to roll back the assessed values for all airport hangars to their 2020 assessed values. Commissioner Mendenhall seconded the motion. Voting was unanimous, and the motion passed.

The motion was then amended to specify that the rollback shall remain in effect indefinitely until the airport relocation, as long as this occurs within zero to five years.

Commissioner Parkinson made a motion to recess the Board of Equalization hearing at 3:55 p.m. until additional Board of Equalization appeals are scheduled. Commissioner Mendenhall seconded the motion. Voting was unanimous, and the motion carried.

Approved:

Todd Smith, Commissioner

Brent Mendenhall, Commissioner

Dustin Parkinson, Commissioner

Attest:

Kim Muir, County Clerk