

BEFORE THE IDAHO BOARD OF TAX APPEALS

IRVIN SPRAKER CONSOLIDATED,)	
)	
Appellant,)	APPEAL NOS. 16-A-1032
)	and 16-A-1033
v.)	
)	FINAL DECISION
BANNOCK COUNTY,)	AND ORDER
)	
Respondent.)	
)	
)	
)	

AGRICULTURAL EXEMPTION APPEAL

These appeals are taken from a decision of the Bannock County Board of Equalization denying the protest of valuation for taxing purposes of properties described by Parcel Nos. R3803044201 and R3803044204. The appeal concerns the 2016 tax year.

This matter came on for hearing October 14, 2016 in Pocatello, Idaho before Board Member David Kinghorn. Appellant Irvin Spraker was self-represented. Assessor Jared Stein represented Respondent.

Board Members David Kinghorn, Linda Pike and Leland Heinrich participated in this decision.

The issue on appeal is the proper valuation of land actively devoted to agriculture.

The decisions of the Bannock County Board of Equalization are affirmed.

FINDINGS OF FACT

Appeal No. 16-A-1032 - Parcel No. R383044201

This appeal concerns the value of 56 acres of Category 1 ground - irrigated agricultural land which is valued at \$79,576. Appellant requested the land value be reduced to \$53,200.

Appeal No. 16-A-1033 - Parcel No. R3803044204

This parcel consists of 14.23 total acres. Of the total acres, .29 acres are categorized waste ground, and the remainder is Category 1 ground - irrigated agricultural land. The total assessed value is \$19,809. Appellant requested the total value be reduced to \$13,243, or \$950 per acre.

Appellant noted subjects' assessed values increased 19%, yet other neighboring counties had smaller increases. Commodity prices, relative production information, and the assessments of farm ground in different counties was offered into evidence. Appellant suggested subject should be valued based on what is produced each year. Currently, subject is used for the production of wheat and potatoes. Respondent noted if subject was valued using just those two (2) commodities, the valuation would be much higher.

Respondent explained subject was valued on the same basis as all surrounding irrigated agricultural parcels. Respondent explained the assessment of agricultural land was controlled by statute, which requires a 5-year average be used for commodity prices, as well as for yields.

Respondent offered two (2) sales to support the land increase. The first sale was 39 acre parcel which sold in August 2014 for \$292,500. The second sale was a 254 acre parcel which sold for \$620,000 in August 2016.

CONCLUSIONS OF LAW

This Board's goal in its hearings is the acquisition of sufficient, accurate evidence to support a determination of fair market value, or as applicable exempt status. This

Board, giving full opportunity for all arguments and having considered all testimony and documentary evidence submitted by the parties in support of their respective positions, hereby enters the following.

This case involves agricultural land which receives a partial exemption pursuant to Idaho Code Section 63-602K and Property Tax Administrative Rule, IDAPA 35.01.03 .613. The formula used by Respondent is based on the local area's typical farming practices, and the average crop yields and incomes for different types of agricultural land. Respondent presented an explanation and documentary support for the current assessed values of subjects' agricultural land. The use of 5-year averages was consistent with the law.

In appeals to this Board, pursuant to Idaho Code § 63-511, the burden is with the Appellant to establish Respondent's valuation is erroneous by a preponderance of the evidence. Appellant's information concerning commodities produced in surrounding counties was not found to pertain directly to the subject properties. We did not find support in record to prove the assessments of the subjects' agricultural land values were in error. Therefore, the decisions of the Bannock County Board of Equalization will be affirmed.

FINAL ORDER

In accordance with the foregoing Final Decision, IT IS ORDERED that the decisions of the Bannock County Board of Equalization concerning the subject parcels be, and the same hereby are, AFFIRMED

DATED this 4th day of January, 2017.