

BEFORE THE IDAHO BOARD OF TAX APPEALS

GREG GOMERSALL,)	
)	
Appellant)	APPEAL NO. 17-A-1290
)	
v.)	FINAL DECISION
)	AND ORDER
PAYETTE COUNTY,)	
)	
Respondent.)	
)	
)	
)	

AGRICULTURAL EXEMPTION APPEAL

This appeal is taken from a decision of the Payette County Board of Equalization denying the protest of valuation for taxing purposes of property described by Parcel No. 07N03W174961. The appeal concerns the 2017 tax year.

This matter came on for hearing September 28, 2017 in Payette, Idaho before Hearing Officer Travis VanLith. Appellant Greg Gomersall was self-represented. Assessor Sharon Worley represented Respondent.

Board Members David Kinghorn, Leland Heinrich and Kenneth Nuhn join in issuing this decision.

The issue on appeal concerns the proper valuation of “land actively devoted to agriculture” pursuant to Idaho Code Section 63-602K.

The value decision of the Payette County Board of Equalization is affirmed.

FINDINGS OF FACT

The assessed land value is \$12,381. Appellant contends the land has zero value where it has no access.

The subject property is an unimproved rural tract of 39.52 acres. The assessment recognized 0.40 acres of the parcel as canal right-of-way with no assessed value. The

remaining 39.12 acres are grazed by Appellant's cattle in conjunction with an adjacent parcel also owned by Appellant. The subject land is dry grazing ground with no water shares.

Appellant portrayed the subject land as legally landlocked where it did not front on a public road and had no easement agreement in place to provide access through an adjoining parcel. Appellant believed this made the land worthless, or alternately worth \$100 per acre. Regarding the appraisal of subject's market value, Appellant was unaware of any comparable sales without access and requested to see the "landlocked" comparable sales Respondent used to value subject. Appellant insisted the subject land had to be assessed and valued under the market value standard as a matter of law.

Respondent reported appraising the subject land like any other agricultural property, recognizing its qualification for the agricultural exemption. A systematic approach was described where the valuation of agricultural land is initially based on the soil's production capability as measured in government soil surveys. For the subject parcel in particular, the appraisal included a downward 50% adjustment based on reported carrying capacity, which Appellant had reported back in 2009.

On the matter of access, Respondent noted the subject land had common ownership with the adjoining parcel, which parcel abuts a public road. Appellant uses the adjoining parcel to access the subject land for the referenced farming use. Appellant purchased the two (2) parcels together in a 2006 transaction. Respondent believed subject had an implied easement over the second parcel, arguing a landlocked parcel cannot be

created through a sale, as originally the subject land was part of another parcel with established access. Respondent reported there is a bridge across a canal to facilitate access to subject, which is how cattle are brought back and forth between Appellant's parcels.

CONCLUSIONS OF LAW

This Board's goal in its hearings is the acquisition of sufficient, accurate evidence to support a correct assessment determination. At issue here is a valuation determination made pursuant to Idaho Code § 63-602K and associated laws. 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.

Property is assessed annually on January 1st. The assessment date for the current 2017 tax year is January 1, 2017. Idaho Code Section 63-205. Subject's 39.52 acres of dry grazing ground received an exemption for 2017 and was assessed as agricultural land. The record shows the land was clearly entitled to the exempt status. The record also shows the land was similarly exempted in prior years. Where the agricultural exemption is a partial exemption, subject's average assessment rate for 2017 was approximately \$316 per acre.

Appellant claimed by law the subject land must be appraised and assessed based on its market value. We disagree. In effect, Appellant contends the subject land is erroneously appraised and assessed as agricultural land. This was not the case as the

land was duly exempt, without formal application, pursuant to Sections 63-602K and 63-604, I.C.. These sections provide the subject land was “eligible for appraisal, assessment and taxation as agricultural property” Given the long and manifest use as grazing land, Respondent permissibly appraised and assessed the subject land as agricultural property. In making this determination we are guided by Section 63-602(3)(a), I.C., which provides an exemption pursuant to Section 63-602K, for land of more than five (5) contiguous acres does not require an application or an approval by the county commissioners.

Regarding the land’s proper appraisal as agricultural land, Appellant was not found to have presented a supported valuation, while we did find sufficient evidence to demonstrate Respondent’s land assessment was based on a professional, albeit not market value, appraisal. Without a supported appraisal Appellant could not show subject’s market value was less than the property’s assessed value as agricultural ground. On Appellant’s portrayal of subject as needing to be valued as a landlocked parcel, we did not find this to be the case. Appellant owned the adjoining parcel which had direct street access, and the record shows cattle were moved back and forth between the parcels, in part via an installed bridge over a canal. Also relating to access and the proper valuation of subject land, we note Respondent’s appraisal included a downward 50% adjustment to reflect the land’s practical carrying capacity, which adjustment was derived from information provided by Appellant.

In accordance with Idaho Code § 63-511, the burden is with the Appellant to

establish subject's valuation is erroneous by a preponderance of the evidence. Here the Board found the property was fairly exempted as agricultural ground and we found no error in the subsequent appraisal of value. Appellant did not present a supported appraisal for the zero value claim. A conclusion of law on whether the subject land has an easement by implication or by necessity is not required here. Respondent's appraisal fairly measured the land's actual grazing capacity. Ultimately the Board found no cause to reduce subject's valuation to zero as petitioned by Appellant.

Based on the above findings, the decision of the Payette County Board of Equalization is affirmed.

FINAL ORDER

In accordance with the foregoing Final Decision, IT IS ORDERED that the decision of the Payette County Board of Equalization concerning the subject parcel be, and the same hereby is, AFFIRMED.

DATED this 22nd day of February, 2018.