



Brian R Stender
 Canyon County Assessor
 111 N 11th Ave.
 Caldwell, ID 83605
www.canyoncounty.org/Assessor

2022

**THIS IS NOT A BILL
 DO NOT PAY.**

ASSESSMENT NOTICE

Annual Real Property

5/23/2022

For any questions, please notify the Assessor's Office immediately

PARCEL DESCRIPTION:

27-4N-3W SW TX 00528
 NW & W 16" OF TX 10-A-1

Assessor's Telephone Number: (208) 454-7431

Parcel Address:

604 E LOGAN ST

BRUETT RICHARD Q
 604 E LOGAN ST
 CALDWELL ID 83605

Appeals of your property value must be filed in writing,
 on a form provided by the County by:

6/27/2022

Tax Code Area: 001-00

Parcel Number: 35454000 0
 C00000275565

ASSESSED VALUE OF YOUR PROPERTY

CURRENT DESCRIPTION	LOTS/ACRES	LAST YEAR'S VALUE	CURRENT YEAR'S VALUE
20H City Res Lot	0.230	91,000	104,000
41H Res imp on 20	0.000	176,300	241,800
SUBTOTAL:	0.230	267,300	345,800
LESS EXEMPTION:		125,000	125,000
NET TAXABLE PROPERTY VALUE:	0.230	142,300	220,800

These values may not include personal property values. Taxes are based on the values shown on this Notice and on the Budgets of the taxing districts.

TAXING DISTRICT INFORMATION

TAXING DISTRICTS	DISTRICT TELEPHONE NUMBER	DATE OF PUBLIC BUDGET HEARING
653 AMBULANCE DISTRICT	208-795-6920	8/17/2022
668 MOSQUITO ABATEMENT	208-461-8633	8/16/2022
675 CITY OF CALDWELL	208-455-3000	8/18/2022
700 CANYON HWY #4 IN CALDWELL	208-454-8135	8/31/2022
763 CALDWELL SCHOOL #132	208-455-3300	6/13/2022
775 COLLEGE OF WESTERN IDAHO	208-562-3295	6/9/2022
998 CANYON COUNTY	208-454-7507	8/17/2022

You can sign up for E-Notices at canyonco.org/assessor

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See the back of this Notice for details

YOUR RIGHT TO APPEAL YOUR PROPERTY VALUE

To appeal your property value, you **must file a written form** with the county board of equalization (BOE). The form requires you to identify yourself, your property, and the reason for your appeal. You can get the form from your county assessor, clerk, or commissioners.

The form must be filed on or before the end of the county's business day on the 4th Monday of June. (For the subsequent property roll, the filing deadline is the 4th Monday of November. For the missed property roll, the filing deadline is the following year's January meeting date for the BOE.) See Idaho Code section 63-501A. In addition, you may wish to discuss your property

valuation with your county assessor's office to see if the matter can be resolved prior to hearing the appeal.

NOTE: Contacting your county assessor does not meet the requirements for filing an appeal.

If you do not file by the above deadline, you will lose your right to appeal your property value for the current year.

Contact your county assessor to learn more about property tax exemptions or other tax benefit programs.

BOARD OF EQUALIZATION (BOE) RESPONSIBILITIES AND DATES

The responsibilities of the BOE are to decide eligibility for property tax exemptions, hear appeals, and to equalize the value of property.

The board of county commissioners must meet as the BOE on the 4th Monday of each month from January through May and each day from the 4th Monday

of June through the second Monday of July. For the subsequent property assessment roll. The BOE meets each day from the fourth Monday of November through the first Monday of December. For the missed property assessment roll, the BOE meets in January of the next year. See Idaho Code sections 63-501 and 63-502.

TAXING DISTRICT BUDGET HEARINGS

Taxing districts are required to notify the county clerk of the date and location of their budget hearings by April 30th of each year. This information is intended to inform taxpayers when their taxing districts will hold budget meetings.

Remember to participate in setting district budgets, such as school city, and county, by attending the budget hearings noted on the front of this notice. These budgets determine how much tax will be paid.



Canyon County Assessor

Administrative Building

111 N 11th Ave, Ste 250
Caldwell, Idaho 83605
Phone (208) 454-7431 ~ Fax (208) 454-7349

Brian R. Stender
Assessor

Joseph R. Cox
Chief Deputy

Dear Canyon County Property Owner,

Enclosed you will find your 2022 Property Valuation Assessment Notice, please review it carefully. This assessed value reflects the January 1st 2022 value of your property as determined by my office, based on 2021 market data and analysis. Once again, your valuation experienced a very large increase over last year. *Just remember that buyers and sellers set the market and we reflect those market value transactions in your assessed value.* Equally important to know is that your taxes will not increase at the same rate as your assessment. Over the past several years your assessed value has increased at a surprising rate, but your property taxes have increased at a much slower pace.

Idaho's property tax system is budget based. This means that your property taxes are driven by the individual taxing district budgets in your area. Budgets are approved in a public hearing format, so stay informed on your taxing districts budgeting processes. You do have a say in this process. Your taxing district phone numbers and budget hearing dates are shown at the bottom of your assessment notice.

Why such large value increases? Again, our assessments are based on examining market value transactions. As we all know, real estate values grew incredibly in the entire Southwestern region of Idaho last year. The Idaho State Tax Commission conducts annual ratio studies to measure how closely each County's assessment reflects actual sales prices. The statewide 2021 ratio study showed 39 of 44 counties being out of state standard compliance in regard to assessment levels. Canyon was one of those counties that was unable to predict such large valuation increases and fell out of compliance in both residential and commercial assessments. This translates to even higher assessments this year. And due to demand growing so rapidly and the supply of buildable lots dwindling, land values reflect some of the biggest increases.

The homeowner's exemption is a program that offers some tax relief to property owners that occupy their home as their primary residence. In the past, the homeowner's exemption was indexed to the market, meaning the maximum exemption on your owner-occupied house would rise or fall based on actual market changes each year. This indexing offered additional protection when the market values increase. In 2016 the legislature ended this provision which has created a tax shift to residential owners. The past two years I have worked with legislators to bring back indexing homeowners exemption and will continue working towards that goal this next legislative session.

The primary objective of the Assessor's Office is a fair, market-based valuation of property. This ensures an equitable distribution of property tax burden between owners. Full market value as of January 1st 2022 is the standard by which we are held. If you believe you have market data supporting a different assessed value please contact our office and you will be put in touch with the appraiser responsible for appraising your area.

Contact the Assessor's Office at 208-454-7431 or 2cAsr@canyoncounty.id.gov for all assessment notice inquiries. However, if you need to speak to someone about making property tax payments please contact the Treasurer's Office at 208-454-7354 option 3. Additional information about your assessment can be found at the Canyon County Assessor Webpage <https://www.canyonco.org/assessment-notice>

Regards,

Brian Stender
Canyon County Assessor

Serving the Cities of

Caldwell Greenleaf Melba Middleton Nampa Notus Parma Wilder



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Estimado propietario del Condado de Canyon:

Adjunto encontrará su notificación de Asesoramiento de la Valuación Propietaria 2022, revísela con cuidado. Esta valuación en el 2022 refleja el valor determinado por nuestra oficina, basándonos en los datos y análisis sobre el mercado inmobiliario que transcurrió en el 2021. *Este consiente que son los vendedores y compradores que sientan los valores del mercado, cuáles se reflejan estas transacciones en el valor de su asesoramiento.* Igual de importante es de saber que los impuestos no incrementaran en proporción de su asesoramiento. Sobre varios años pasados sus valores han incrementado en una proporción sorprendente, pero sus impuestos propietarios han aumentado a un ritmo de crecimiento menor.

El sistema de impuestos del estado de Idaho está basado en forma presupuestaria. Esto quiere decir que sus impuestos propietarios son impulsados por los presupuestos de sus distritos de impuestos individuales en su área. Los presupuestos son aprobados en la manera de audiencias públicas, estese informado sobre su distrito fiscal y procesos presupuestarios. Los números de teléfono y fechas de audiencias son notados en la porción inferior de esta notificación de asesoramiento.

¿Por qué tanto el aumento de valuación? De nuevo, nuestros asesoramientos están basados en nuestra examinación de los valores de las transacciones inmobiliarios. Como todos sabemos los valores de bienes raíces han aumentado increíblemente en la región suroeste de Idaho en el año anterior. La Comisión de Impuestos de Idaho conduce estudios anualmente midiendo la comparación en proporción de los precios actuales de venta y como se reflejan tales valores en cada condado. La relación al nivel estatal en el 2021 mostró que 39 de 44 condados no cumplieron con los ajustes en conforme de la normativa de impuestos. El Condado de Canyon fue uno de esos condados ya no pudimos predecir tan gran aumento y por eso no pudimos cumplir con las normas de conformidad del Estado en ambas valuaciones comerciales tanto como en residenciales. Esto significa que las valoraciones serán aún más altas este año. Y dado a la gran demanda creciente y el abastecimiento de lotes de construcción que disminuyen, los valores de los terrenos son los que más reflejan estos aumentos.

La exención del propietario es un programa que ofrece cierto alivio tributario a los propietarios que ocupan sus casas como su residencia principal. En el pasado, la exención al propietario se indexaba al mercado, significando que la exención máxima en su casa ocupada por el propietario aumentaría o disminuiría en función de los cambios del mercado inmobiliario cada año. Esta indexación ofrece protección adicional cuando los valores de mercado aumentaban. En 2016, la legislatura puso fin a esta disposición que ha creado un cambio de impuestos a los propietarios residenciales. Los últimos dos años yo he trabajado con los legisladores para recuperar la exención de la indexación de la exención de propietarios de viviendas y continuaré trabajando hacia ese objetivo en esta próxima sesión legislativa.

El objetivo principal de la Oficina del Asesor es una evaluación justa y basada en el mercado de la propiedad. Esto asegura una distribución equitativa de la carga del impuesto a la propiedad entre los propietarios. El valor total del mercado a partir del 1^{ro} de enero de 2022 es el estándar por el que estamos sujetos. Si cree que tiene datos del mercado que respaldan un valor tasado diferente, comuníquese con nuestra oficina y se le pondrá en contacto con el tasador responsable de evaluar su área.

Comuníquese con la Oficina del Asesor al 208-454-7431 o 2cAsr@canyoncounty.id.gov para todas las consultas de avisos de evaluación. Sin embargo, si necesita hablar con alguien sobre cómo hacer pagos de impuestos a la propiedad, comuníquese con la Oficina del Tesorero al 208-454-7354 opción 3. Puede encontrar información adicional sobre su evaluación en la página web del asesor del condado de Canyon <https://www.canyonco.org/assessment-notice> Atentamente,

Brian Stender

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Asesor del Condado de Canyon

Serving the Cities of

Caldwell

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Melba

Middleton

Nampa

Notus

Parma

Wilder