



## OWYHEE COUNTY ASSESSOR

Tiffany Nettleton – Assessor

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Dear Owyhee Cattlemen's Association Members,

As most of you know, the Owyhee County Assessor's office sends questionnaires to property owners with dry grazing ground. We ask for the acreage grazed, the number of animals grazed, and the length of time they are grazing there. However, we often get information that includes meadow ground or crop residue mixed with dry ground, or where they are supplementing with feed for part of the time. This makes the acres per AUM unreasonably low, which can lead to the assessed value of dry grazing land being unreasonably high.

The State Tax Commission provides a spreadsheet that we use to calculate agricultural land values. We enter the information from the questionnaires and it calculates land value per acre. We determined that some of the questionnaires had inaccurate information which we removed from the spreadsheet, while others seemed more reasonable and remained in the data. The end calculation is what determined the 2023 values for dry grazing land.

After the 2023 assessments were sent, a concerned rancher sat down with us to go over the numbers and we realized that we still didn't have it correct. He was able to help us rearrange the equations to show the acres per AUM separately from the rest of the numbers in the spreadsheet and it was eye-opening. We then wrote the equation backward to get a land value per acre and see what it calculated for Acres/AUM. When we did that with the 2023 values, it was clear that they were too high for Owyhee County. We have now reverted the assessed values for dry grazing land back to 2022 values. You should be getting a letter from the Owyhee County Board of Equalization showing that change.

As we continue to work through this, we want to make sure we have solid information about Owyhee County's dry grazing land to provide to the State Tax Commission so we can prove that we are in compliance with the requirements of Idaho code. The suggestion from the rancher who helped us was that we try to get numbers on Acres/AUM from ranch appraisals that have been done in the county. That means asking all of you if you have had an appraisal done that you would be willing to share this very specific piece of information from. We would only need the one page that shows the rating for the deeded dry grazing/range land (see example attached). This rating may be shown in Acres/AUM or AUM/Acre, or simply be called a unit rating. In the example, it shows a unit rating of 0.25 for the private range land. This equates to 0.25 AUM/Acre or 4 Acres/AUM. This is for higher elevation range that supports more animals, but it is an Owyhee County ranch.

Everyone is going to have different numbers, but if we get enough of these, we will have good solid information specific to what Owyhee County ground can support. I hope that you will be willing to share your appraisals which we believe will have a positive result in accurately calculating the land value for our unique and dry county. I appreciate your time and assistance.

Sincerely,

A handwritten signature in cursive script that reads "Tiffany Nettleton".

Tiffany Nettleton  
Owyhee County Assessor

