



July 6, 2004, Emmett, Idaho

Pursuant to a recess taken on June 29, 2004, the Board of Commissioners of Gem County, Idaho, met in regular session this 6 day of July, 2004, at 8:00 a.m.

Present:	Ed Mansfield	Chairman
	Sharon Pratt	Commissioner
	Michele Sherrer	Commissioner
	Susan Howard	Clerk

Whereupon the following proceedings were had, to-wit:

July 6, 2004

Pledge of Allegiance was said.

SEWER AGREEMENT: A motion was made by Commissioner Sherrer to sign the sewer agreement with the City of Emmett for Shadow Butte Industrial Park. The motion failed for lack of a second. Commissioner Pratt stated she was not ready to sign until she had the document in front of her.

BOARD OF EQUALIZATION: Being tape-recorded and after going out of Board of Commissioners and reconvening as Board of Equalization, Commissioner Mansfield read the Notice of Appeal for Parcels LR01000900, RP0016402, and RP00164700, all owned by Dale Cooper. These are all business properties that are vacant or soon to be vacant.

Dale Cooper and his daughter, Judy Torkelson, stated the reasons for the request for his appeal of valuation on his properties, which included not being able to find tenants or buyers of these properties. Comparable properties in nearby communities were presented. He stated that his total assessment went up \$150,000 last year.

Greg Himes stated that the businesses were not empty as of January 1, 2004. He went over some comparable sales of land and of buildings. He also explained the income approach for the tax assessment on businesses. He went over many comparables of other properties in Emmett.

Mr. Cooper stated that he owns very comparable property in Middleton, Idaho, which is assessed quite a bit lower.

A motion was made by Commissioner Pratt to take the matter under advisement. It was seconded by Commissioner

Sherrer and carried unanimously. The Board of Equalization was recessed and the Board of Commissioners was reconvened.

BOARD OF EQUALIZATION: Being tape-recorded and after going out of Board of Commissioners and reconvening as Board of Equalization, Commissioner Mansfield read the Notice of Appeal for Parcel RP 00406205 owned by Jack and Sharon Blevins. The Blevins were not in attendance.

Greg Himes, Assessor, explained that Jack Blevins is probably not upset at the value of his property, but that it went up 30% in one year. Greg stated that the area had not been appraised for over five years. Now the Assessor's Office is set up on a program that re-assesses a little each year instead of waiting for the full five years to go by.

Bill Conger, Appraiser, went over the numbers that were used and the reasons for the valuation of the Blevins' property. Over a five-year period, they would have had a 5% increase each year if they would have been re-assessed each year.

A motion was made by Commissioner Sherrer to deny Jack and Sharon Blevins' appeal request to reduce the valuation on Parcel RP 00406205. It was seconded by Commissioner Pratt and carried unanimously. The Board of Equalization was recessed and the Board of Commissioners was reconvened.

MOSQUITO PLAN SIGNED: A motion was made by Commissioner Pratt to sign the Gem County Mosquito Abatement District Comprehensive Mosquito Surveillance and Control Plan for 2003-2004. It was seconded by Commissioner Sherrer and carried unanimously.

ROAD CLOSURE REQUEST: A motion was made by Commissioner Pratt to not close the portion of Liberty Road requested by Jock MacGregor because of it not being in the best interest of the County and because of the withdrawal of support for William Frances. It was seconded by Commissioner Sherrer and carried unanimously.

PUBLIC WALK-IN AND INPUT: Don Dittmer and Steve Minnis met to visit about Wildfire Mitigation Plan education. Steve Minnis has received a grant through BLM to educate communities on the Wildfire Mitigation Plans that are administrated through RC&D. He wanted direction from the Commissioners as to what they would like him to do. He was told to work with Don Dittmer and with Russ Manwaring from RC&D and do some education on firewise and fire proofing

through a public meeting in the Sweet/Ola area, and then possibly follow through with a demonstration in the future, depending on funding.

Don reported to the Commissioners that the Gem County Fire Plan needs to be in compliance with the State Healthy Forest Initiative, which requires setting priorities. A questionnaire needs to be filled out. Don Dittmer will take care of it and get a filled-out copy to the Commissioners. The BLM needs a copy of the County's Plan.

PROSECUTING ATTORNEY MATTERS: Daniel Luker, intern from the Prosecutor's Office, met with the Commissioners to discuss legal matters.

INDIGENT APPLICATIONS: A motion was made by Commissioner Pratt, seconded by Commissioner Sherrer, and carried unanimously to go into executive session under Idaho Code 67-2345(1)(d). Deputy Clerk Sue Spencer presented the following indigent applications:

04-077 Application needed a letter of withdrawal acceptance signed a release a statutory lien.

04-080 Application for rental assistance.

04-081 Application for rental assistance.

04-082 Application for medical assistance.

A motion was made by Commissioner Sherrer, seconded by Commissioner Pratt, and carried unanimously to come out of executive session.

A motion was made by Commissioner Sherrer to sign an acceptance for a letter of withdrawal and a release of statutory lien for 04-077, to deny 04-080 because of lack of cooperation, to approve and sign a statutory lien and UCC lien for 04-081, and to approve and sign a statutory lien and UCC lien for 04-082. It was seconded by Commissioner Pratt and carried unanimously.

The Board recessed for lunch at 12:00 p.m. and reconvened at 1:00 p.m.

BOARD OF EQUALIZATION: Being tape-recorded and after going out of Board of Commissioners and reconvening as Board of Equalization, Commissioner Mansfield read the Notice of Appeal for Parcel RP00486713 owned by Raymond Bowden. Mr. Bowden is appealing his assessment because of the amount of road easement on his property, which he claims is of no value to him. He also stated that homes accessed by a dirt road should not be assessed at the same value as homes accessed by paved roads. He went over the assessed values

of several parcels in his subdivision, which differ.

Greg Himes, Gem County Assessor, went over the reasons for the differences of the assessed values of the parcels in the subdivision. Greg, after checking with other Counties, stated that when parcels of land are appraised, private roads and easements are not exempt. In comparable sales, those parcels talked about have comparable sales costs. He stated that easements are still useable to the owner, even if there are restrictions on it. Greg showed the selling prices compared to the assessed values of the appealed property and the selling prices were all above the assessed values. After using Greg's calculation, measuring only the width of the actual roads built on the easements, which would lower the assessment \$1700.

Mr. Bowden stated that if the appeal is not approved, he would have no other recourse except to abandon the property.

A motion was made by Commissioner Sherrer to take the decision under advisement. It was seconded by Commissioner Pratt and carried unanimously.

BOARD OF EQUALIZATION: While still being in Board of Equalization and being recorded, Commissioner Mansfield read an Application for Tax Exemption for Doris Thomas, represented by Linda Penix, for \$69.14 recreation and landfill fees for tax year 2004. Linda explained the applicant's financial situation and let the Commissioners know that the applicant is now in a nursing home and receives only \$40 per month for personal expenses. The Board of Equalization was recessed and the Board of Commissioners was reconvened.

SANDERS QUITCLAIM DEED REJECTED: A motion was made by Commissioner Pratt, seconded by Commissioner Sherrer, and carried unanimously, to not accept a quitclaim deed from Maurice Sanders transferring property from Sands Orchard to Gem County.

BOARD OF EQUALIZATION: Being tape-recorded and after going out of Board of Commissioners and reconvening as Board of Equalization, Commissioner Mansfield read the Notice of Appeal for Parcel RP00182300, Emmett Meadowbrook and Associates, Managed by Ron Tuning. He was represented by Gem County Assessor, Greg Himes. Greg read a letter from Ron Tuning, asking for a compromise assessment for 2004 at \$1,300,000 from \$1,650,000. The letter stated that his is

a low-income housing and is considerably higher of some of the low-income properties he has in other Counties. Greg presented their cash flow report sent with the letter.

In his position as Gem County Assessor, Greg had a list of apartment buildings from surrounding Counties that had averaged values to the amount Meadowbrook is assessed. He stated he can substantiate the amount assessed and that there should be no reduction.

A motion was made by Commissioner Sherrer to sustain the valuation of the Assessor on parcel RP00182300 owned by Emmett Meadowbrook and Associates. It was seconded by Commissioner Pratt and carried unanimously.

BOARD OF EQUALIZATION DECISIONS: While still being in Board of Equalization, a motion was made by Commissioner Sherrer to sustain the Assessor's valuation of Ray Bowden's parcel RP00486713. It was seconded by Commissioner Pratt and carried unanimously.

A motion was made by Commissioner Pratt to sustain the Assessor's valuation of parcel numbers RP00164602, LR01000400, and RP00164700 owned by Dale Cooper. It was seconded by Commissioner Sherrer and carried unanimously.

BOARD OF EQUALIZATION: While still being in Board of Equalization and being recorded, Commissioner Mansfield read the Notice of Appeal for Parcel RP00361600 owned by William and Joyce Baird.

Joyce Baird stated that their assessment went up 23% last year and they were too late to appeal.

Greg Himes, Gem County Assessor, presented a graph showing the average sale prices of property since 1991. It may have been about five years since their property had been appraised, so instead of their appraisal going up an average of about 7% each year, they were assessed for a 5-year period.

Wanda Mize, Appraiser, stated that a hay cover had been completely enclosed and was reappraised. This building increased their property value substantially.

Greg Himes stated they could apply for the circuit breaker program because of their age.

A motion was made by Commissioner Sherrer to take the decision under advisement. It was seconded by Commissioner Pratt and carried unanimously.

BOARD OF EQUILIZATION: While still being in Board of Equalization and being recorded, Commissioner Mansfield read a Notice of Appeal for Parcel RP00246706 to RP00246764

(59) lots, owned by Presland Development Corporation.

Mike Preston, President of Presland Development Corporation, stated that the market for manufactured home parks went down several years ago, so he has turned the second phase of his property into a manufactured home subdivision, with the resident purchasing the lot. He stated that his lots are not the same value as a stick-built subdivision.

Greg Himes, Assessor, stated that Mr. Preston is using a developer's discount formula to figure the value of his property. That is no longer a legal way to figure the value of subdivisions. The lots are selling for more than the Assessor's Office has appraised them for. The assessment is actually lower than they should be at 82% of market value, which should be at within 10%, high or low, of 100%. They will need to be raised if the sales stay at the amount they are currently selling for.

A motion was made by Commissioner Sherrer to take the decision under advisement. It was seconded by Commissioner Pratt and carried unanimously. A motion was made by Commissioner Pratt, seconded by Commissioner Sherrer, and carried unanimously to come out of Board of Equalization and reconvene as Board of County Commissioners.

PAYROLL CLAIMS APPROVAL SIGNED: A motion was made by Commissioner Pratt, seconded by Commissioner Sherrer, and carried unanimously to sign the Payroll Claims Approval for the month of June.

MOA TO SUPPORT RE-ENTRY INITIATIVE: A motion was made by Commissioner Pratt, seconded by Commissioner Sherrer, and carried unanimously to sign the Memorandum of Agreement to support the Re-entry Initiative in Judicial District 3, Gem County.

INFANT IN THE WORKPLACE REQUEST APPROVED: A motion was by Commissioner Sherrer to approve the Infant in the Workplace Authorization Request by Angela Mattingly to bring her infant twin sons to the workplace. It was seconded by Commissioner Pratt and carried with ayes from Commissioners Sherrer and Pratt and a nay from Commissioner Mansfield.

The Board recessed at 5:00 p.m. to reconvene at 8:00 a.m. on July 12, 2004.

CLAIMS FOR THE FOLLOWING FUNDS WITH WARRANTS WRITTEN July 1 through July 31, 2004:

CURRENT EXPENSE FUND	\$ 125,255.58
ROAD & BRIDGE FUND	222,945.78
CIGARETTE TAX/BLOCK GRANT	3,696.55
DISTRICT COURT FUND	10,498.55
COUNTY FAIR FUND	12,096.68
COUNTY JUSTICE FUND	129,977.93
FAIR, GROUNDS & BUILDINGS FUND	2,539.88
INDIGENT	42,731.04
ENHANCED 911	1,126.67
REVALUATION FUND	11,976.67
SOLID WASTE FUND	22,865.12
TORT	2,684.43
NOXIOUS WEED FUND	8,888.43
WATERWAYS	2,135.82
INSURANCE POOL	2,191.53
AMBULANCE FUND	22,579.31
BOND REDEMPTION	<u>175,880.00</u>
TOTAL	\$ 800,069.60

Approved: _____
Chairman

Attest: _____
Clerk