



July 5, 2005, Emmett, Idaho

Pursuant to a recess taken on June 28, 2005, the Board of Commissioners of Gem County, Idaho, met in regular session this 5th day of July, 2005, at 8:00 a.m.

Present:	Sharon Pratt	Chairman
	Michele Sherrer	Commissioner
	Lan Smith	Commissioner
	Susan Howard	Clerk

Whereupon the following proceedings were had, to-wit:

July 5, 2005

Pledge of Allegiance was said.

BOARD OF EQUALIZATION: Through motion the Board suspended as Board of Commissioners and convened as Board of Equalization to hear the appeal of James H. Brocksopp for Parcel No. RP00384804. Mr. Brocksopp stated that the assessment has gone up over \$26,000 from what he paid for the home two years ago. He is asking that the value be reduced from the Assessor's appraised value of \$111,540 down to \$88,000. He recently received an appraisal from the bank which was close to \$100,000.

Assessor Greg Himes stated that the County Assessor's Office is supposed to be at market value in their appraisals. The County is above the bank appraisal and the Assessor has asked to see the bank appraisal. Mr. Brocksopp purchased his land from a family member and it was under the real market value. Manufactured homes that are set up as real property are selling for more after they are set up than what it costs to set them up. Tracie Reed from the Assessor's Office went over the comparable properties. She then explained the process of appraising the Brocksopp property. There is a new factor that is used in appraising manufactured homes when they are declared real property.

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

Through motion, the Board recessed as Board of Equalization and reconvened as Board of Commissioners.

WEAVER ACRES SUBDIVISION REVIEW: Jim and Debbie Weaver presented their plans for a minor subdivision. They would like to subdivide their property that was an apple orchard and later was used as property to raise sheep and then cows. Their property is irregularly shaped with underground irrigation. None of those businesses were successful and the Weavers would like to propose putting in a minor subdivision because they have no splits available on their property. They would like four splits of more than five acres each. There are five-acre lots all around them. Mr. Weaver described the road and bridge improvements that would

be made.

Debbie Smith went over the P & Z staff comments which included the improvement of the bridge.

A motion was made by Commissioner Sherrer to approve the minor subdivision application for Jim and Debra Weaver with the conditions to have covenants in place, to provide a copy of an acceptable engineered bridge report, to meet Gem County and Gem Rural Fire District #1 standards, to put the bridge license instrument number on the plat, to increase all existing interior ingress/egress easements to at least 40', to meet Gem County Road Department requirements, to advise Southwest District Health of the lot line changes, and which was amended to include that irrigation water will be available to each parcel. It was seconded by Commissioner Smith and carried unanimously.

EXECUTIVE SESSION: A motion was made by Commissioner Pratt, seconded by Commissioner Smith, and carried unanimously to go into executive session under Idaho Code 67-2345(1)(b) concerning personnel. Those governing bodies present in the meeting were Commissioners Pratt, Sherrer, and Smith. No final decisions were made. A motion was made by Commissioner Sherrer, seconded by Commissioner Smith, and carried unanimously to come out of executive session.

PROSECUTING ATTORNEY MATTERS: Prosecuting Attorney Timothy Fleming and Deputy Prosecuting Attorney David Hargraves met with the Commissioners concerning legal matters.

Zoning issues were discussed.

Historical Preservation Commission can be appointed.

County fees were discussed.

The Board recessed at 12:00 p.m. for lunch to reconvene at 1:00 p.m.

BOARD OF EQUALIZATION: Through motion the Board suspended as Board of Commissioners and reconvened as Board of Equalization.

Albertson's, Inc., appealed the assessed value of their property RP00246766, asking for a reduction from \$3,917,100 to \$3,571,860, stating that the Assessor's improvements valuation exceeds recent actual construction costs; and may include some cost components also assessed as personal property. No appellant appeared. In checking the calculation of value on both the Assessor's side and Albertson's side, the conclusion from the Assessor's Office was that the total should be \$3,528,710 for the improvements and \$271,860 for the land. A motion was made by Commissioner Sheerer to sustain the Assessor's valuation at time of hearing of \$271,860 for the land and \$3,528,710 for improvements, for a total of \$3,800,570.

Through motion, the Board recessed as Board of Equalization and reconvened as Board of Commissioners.

BOARD OF EQUALIZATION: Through motion the Board suspended as Board of Commissioners and reconvened as Board of Equalization

Alfred C. Worthington appealed the assessed value of his property RP00506301, asking for a reduction of assessed value.

Mr. Worthington stated that he feels that a manufactured home should depreciate like an automobile instead of appreciate like a regular home. Greg Himes stated that they appraise at market value and is not related to what a modular home cost many years ago or what was paid for it. Also, when a manufactured home is declared as real property, it is appraised as such. Tracie Reed from the Assessor's Office went over the comparable sales of manufactured homes in the County. A motion was made by Commissioner Sherrer to take the decision under advisement. It was seconded by Commissioner Smith and carried unanimously.

A motion was made by Commissioner Sherrer to sustain the Assessor's decision on James H. Brocksopp's Parcel No. RP00384804 for the market value of \$111,540. It was seconded by Commissioner Smith and carried unanimously.

A motion was made by Commissioner Sherrer to sustain the Assessor's decision on Alfred D. Worthington's Parcel No. RP00506301 for the market value of \$119,390. It was seconded by Commissioner Smith and carried unanimously.

Through motion, the Board recessed as Board of Equalization and reconvened as Board of Commissioners.

BOARD OF EQUALIZATION: Through motion the Board suspended as Board of Commissioners and reconvened as Board of Equalization to hear an appeal from Blaine Lindley Farms, LLC, for Parcel No. PP02158800 to lower the market rate from \$4,830 for personal property, to \$0. Loya Lindley asked that the Commissioners look at this equipment as being farm equipment to harvest mint, thus being exempt.

Gem County Assessor Greg Himes stated that they have made a correction on the time period being assessed, which was a full year and should have been a partial year. The Lindleys stated that they moved from Boise last year where the equipment was not assessed and wondered why it is assessed in Gem County. Greg stated that he has visited with other Counties and to the State Tax Commissioner and had come to the conclusion that the equipment should be assessed.

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

Through motion, the Board recessed as Board of Equalization and reconvened as Board of Commissioners.

CATERING PERMIT: A motion was made by Commissioner Sherrer, seconded by Commissioner Smith, and carried unanimously to approve the Idaho Liquor Catering Permit for Tik's Tavern to cater for Gem County Lions Club at the 4-H Building at Gem County Fairgrounds on July 9, 2005.

The Board recessed at 5:00 p.m. to 8:00 a.m. on July 11, 2005.

SPECIAL MEETING—July 6, 2005

EXECUTIVE SESSION: A motion was made by Commissioner Sherrer, seconded by Commissioner Smith, and carried unanimously to go into executive session under Idaho Code

67-2345(1)(b) concerning personnel. Those governing bodies present in the meeting were Commissioners Pratt, Sherrer, and Smith. No final decisions were made. A motion was made by Commissioner Sherrer, seconded by Commissioner Smith, and carried unanimously to come out of executive session.

BLACK CANYON PARTNERS PLANNED COMMUNITY DEVELOPMENT: The special meeting held to discuss the decision of Black Canyon Partners Planned Community Development was opened by Commissioner Pratt at 2:30 pm on July 6, 2005, and was tape-recorded. It was not a public hearing so no input was accepted. Deputy Prosecuting Attorney David Hargraves went over the three main points of discussion, which included: the specific plan, a zoning ordinance map amendment, and a zoning ordinance text amendment. Deputy Prosecutor Hargraves stated that the two ordinances will have to go through the normal process to adopt ordinances. He also went over the Gem County Zoning Ordinances that need to be enforced in order to allow a planned community. The Commissioners then went through the first volume of the project, discussed and made changes.

The Commissioners went over the application requirements and discussed what is needed for the Comprehensive Plan Ordinance amendment. The emergency service building was discussed. Schools, roads and the bridge were also discussed.

EXECUTIVE SESSION: A motion was made by Commissioner Sherrer, seconded by Commissioner Smith, and carried unanimously to go into executive session under Idaho Code 67-2345(1)(b) concerning personnel. Those governing bodies present in the meeting were Commissioners Pratt, Sherrer, and Smith. No final decisions were made. A motion was made by Commissioner Sherrer, seconded by Commissioner Smith, and carried unanimously to come out of executive session.

SPECIAL MEETING—July 7, 2005

AUTOMATED PAY MASTER, INC.: Representatives from Automated Pay Master, Inc., met to discuss their proposal to outsource the County payroll. No decisions were made.

BUDGET WORKSHOP: The Commissioners had a workshop to begin the review of the proposed FY2006 Gem County Budget.

CLAIMS FOR THE FOLLOWING FUNDS WITH WARRANTS WRITTEN June 1 through June 30, 2005:

CURRENT EXPENSE FUND	\$ 177,932.20
ROAD & BRIDGE FUND	226,683.04
CIGARETTE TAX/BLOCK GRANT	6,633.12
DISTRICT COURT FUND	16,684.57
COUNTY FAIR FUND	18,402.57
COUNTY JUSTICE FUND	163,656.91
FAIR, GROUNDS & BUILDINGS FUND	4,872.12

Commissioner Minutes 7-05-05

INDIGENT	34,273.75
ENHANCED 911	3,003.24
REVALUATION FUND	13,149.83
SOLID WASTE FUND	37,507.52
NOXIOUS WEED FUND	13,046.00
WATERWAYS	3,382.20
INSURANCE POOL	5,609.47
AMBULANCE FUND	<u>13,428.58</u>
TOTAL	\$ 738,265.12

Approved: _____
Chairman

Attest: _____
Clerk