



December 07 & 08, 2009, Emmett, Idaho

Pursuant to a recess taken on December 1, 2009, the Board of Commissioners of Gem County, Idaho, met in regular session this 7th day of December, 2009, at 8:00 a.m.

Present:	Lan Smith	Commissioner
	Michele Sherrer	Commissioner
	Sharon Pratt	Commissioner
	Shelly Gannon	Clerk

Whereupon the following proceedings were had, to-wit:

December 07, 2009

The Pledge of Allegiance was said.

ANNUAL AUDIT REPORT: With Assessor Himes and Treasurer Goins attending, Tim Folke met with the Commissioners to review the Fiscal Year 2009 Audit. Fund performance was discussed including funds that experienced net increases and decreases. Tim stated he was very pleased with the outcome of this year's audit, he stated it shows the books are well kept throughout the year. Potential causes of increases and decreases in fund balances were discussed. Assessor Himes questioned auditing of the Motor Vehicle department. The upcoming Internal Revenue Service audit was discussed.

AMERICAN REINVESTMENT & RECOVERY ACT FUNDING DISCUSSION WITH ZION'S BANK: Cameron Arial, Scott Kern and Toni Neilson with Zion's Bank met with the Commissioners. Toni discussed the desire of the bank to locate a Zion's Bank in the community. She stated if there was a need they would look to lease existing space and staff a loan production officer to allow for small business lending. The Community Economic Profile was provided to Toni and Cameron. Business and service needs of the community were discussed. The Commissioners referred them to talk with the Chamber of Commerce and the Gem Economic Development Association. Cameron asked about lending needs for biomass projects. He also discussed a collateralized account they have available.

ALCOHOLIC BEVERAGE LICENSE RENEWALS: While being recorded, Alcoholic Beverage License renewals for Cherries, Emmett Chevron, Champion Oil, Gem County Golf Association, Main Street Beverage, Stinker Stores, Lemco Inc., Bi-Mart, Huck-N-Finns and Blue Ribbon Bakery were reviewed.

A motion was made by Commissioner Sherrer to approve alcoholic beverage licenses 5 through 14 for the 2010 year. It was seconded by Commissioner Pratt and carried unanimously.

A motion was made by Commissioner Sherrer to recess as a Board of Commissioners and convene as a Board of Equalization. It was seconded by Commissioner Pratt and carried unanimously.

CHURCH OF THE NAZARENE TAX EXEMPTION APPLICATION: An application for Property Tax Exemption by the Church of the Nazarene located at 1099 Palace Avenue in Regency Heights Subdivision parcel number RPE17000040130A. The applicant request is for exemption for the 2010 tax year and 2009 occupancy tax year.

Ralph Erb, attorney for the Church and Pastor Jeff Doud attended the meeting. Ralph stated this is the official parsonage of the Church of the Nazarene, there is no revenue derived from it and is occupied by the Pastor and his family. He said the Church has 503C status.

Commissioner Sherrer questioned the different parsonages through the years wondering if they have been put back on the tax rolls when they were no longer occupied by the church. Ralph stated that to his knowledge they had been. Ralph stated the title company charged them for the first half of the taxes. He wondered if it had ever been credited to them. Assessor Himes asked that be handled separately because a portion is for the house only, the house and land were combined after the first year of occupancy.

A motion was made by Commissioner Sherrer to approve the property tax exemption on parcel number RPE17000040130A as it does comply with the law as it relates to religious corporations or societies. The exemption is for the 2010 tax year the property was acquired on June 19' 2009 which was the closing date per the application. It was seconded by Commissioner Pratt with discussion. Commissioner Pratt asked Assessor Himes if that would cover the second half of 2009 and the occupancy. Assessor Himes responded that he believed it does. The motion carried unanimously.

A motion was made by Commissioner Sherrer to recess as a Board of Equalization and reconvene as a Board of Commissioners. It was seconded by Commissioner Pratt and carried unanimously.

The 2009 occupancy tax year was discussed including the tax cancellation portion of the application. Ralph stated they are prepared to pay the taxes for the second half of 2009 after they have the payment for the first half straightened

out.

PATRICIA DIAN SAVAGE TAX CANCELLATION APPLICATION: An application for Cancellation of Property Tax by Patricia Dian Savage located at 703 E. 7th Street parcel number RP00046300A. Dian said the house was recently reappraised because outbuildings that were being assessed had been removed prior to January 1, 2009. She said she realized the property is physically assessed every 5 years so the assessment isn't wrong but she would like to pay taxes on the property that she actually purchased. Assessor Himes stated the property has been assessed and corrected for the next tax year. Dian said the title company estimated the taxes to be around \$900.00 however they were much more due to the homeowner's exemption being lost when the property went back to the bank. Dian discussed the buildings and a fireplace that were removed by the previous owners of the property. Dian provided a statement from neighbors who saw the removal of the stone patio, dog run and shop prior to July 8, 2008. Dian was asked to obtain more evidence of the removal of the structures. Idaho Statutes that would allow for cancellation will be reviewed.

INDIGENT APPLICATIONS: At 11:33 a.m. 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) for indigent matters with a roll call vote as follows: Commissioner Smith, aye, Commissioner Sherrer, aye, and Commissioner Pratt, aye.

09-074	Hearing Notice
10-007	Medical Application
10-012	Medical Application
10-013	Notice of Statutory Lien

After reconvening in regular session at 11:41 a.m. a motion was made by Commissioner Pratt to sign Notice of Hearing for 09-074, approve 10-007 with verification that the N1 Lien includes the cattle, approve 10-012 and sign Notice of Statutory Lien and N1 Lien as applicable. It was seconded by Commissioner Sherrer and carried unanimously.

The Board recessed at 12:00 p.m. for lunch to reconvene at 1:15 p.m.

CONSENT AGENDA: The consent agenda included items A. Idaho Department of Juvenile Corrections Juvenile Justice Annual Financial Report and B. Geographic Information System Data Product Agreement with First American CoreLogic Inc.

A motion was made by Commissioner Pratt to approve the consent agenda. It was seconded by Commissioner Sherrer and

carried unanimously.

At 1:47 p.m. 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)(b) for personnel matters with a roll call vote as follows: Commissioner Smith, aye, Commissioner Sherrer, aye, and Commissioner Pratt, aye.

Regular session reconvened at 2:12 p.m.

APPROVAL OF MINUTES: The minutes of December 1, 2009 were reviewed. A motion was made by Commissioner Sherrer to approve the minutes of December 1, 2009 as amended. It was seconded by Commissioner Pratt and carried unanimously.

STATE OF THE COUNTY PRESENTATION PREPARATION: The Commissioners prepared the State of the County presentation.

The Board recessed at 5:00 p.m. to 8:00 a.m. on December 8, 2009.

December 8, 2009

ELECTED OFFICIALS: Elected officials met. Those in attendance included Commissioners Smith, Sherrer and Pratt, Clerk Gannon, Prosecutor Linville, Treasurer Goins and Assessor Himes. Topics discussed included preparing and distributing the revised personnel policy, the upcoming IRS audit, how our departments can help other departments and vice versa, the county Christmas potluck, Idaho Transportation Department easements, tax collection, the 2-year school bond supplemental and employee timesheets including comp time accrual for part time employees. The State of the County will be presented December 11th at the Frontier Cinema.

PUBLIC WALK-IN: Ron Kay met with the Commissioners to discuss a long billed curlew habitat area of critical environmental concern (ACEC) that is located in portions of Gem, Payette and Canyon counties. Ron requested the Commissioners views on the ACEC. The curlews were listed as critical but have recently been downgraded to being watched. At some point they could fall under the Migratory Treaties Act if their numbers were to drop.

PROSECUTING ATTORNEY MATTERS: Deputy Prosecutor Tim McNeese met with the Commissioners to discuss legal issues. Topics discussed included Fire District #2 road dedication, tax deed property and odd lot property procedures, and the Confined Animal Feeding Operation (CAFO) ordinance.

DEPARTMENT HEADS: Development Services Director Brad Hawkins-Clark, Maintenance Supervisor Chuck Shambaugh, Landfill Supervisor Martin Joyce, Ambulance Director Mark Rekow, Weed Department Supervisor Jake Wyant, Disaster Services Coordinator Anita Taylor, Road Department Supervisor Kim Reed and Juvenile Probation Director Janelle Schnieder met with the Commissioners. Topics discussed included preparing and distributing the revised personnel policy, the county Christmas potluck, employee timesheets including comp time accrual for part time employees and how each departments can help other departments and vice versa.

STATE OF THE COUNTY PRESENTATION PREPARATION: The Commissioners prepared the State of the County presentation.

The Board recessed at 5:00 p.m. to 8:00 a.m. on December 14, 2009.

Approved: _____
Chairman

Attest: _____
Clerk