



July 6 & 9, 2010, Emmett, Idaho

Pursuant to a recess taken on June 29, 2010, the Board of Commissioners of Gem County, Idaho, met in regular session this 6th day of July, 2010, at 8:00 a.m.

Present:	Lan Smith	Chairman
	Michele Sherrer	Commissioner
	Sharon Pratt	Commissioner
	Leandra Rountree	Deputy Clerk

Whereupon the following proceedings were had, to-wit:

July 6, 2010

The Pledge of Allegiance was said.

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

BOARD OF EQUALIZATION - TOM FERGUSON: An appeal by Tom Ferguson for parcel numbers RP00253600 currently assessed at \$48,330; the appellant's opinion of market value is \$34,000, RP00252400 at 444 Hwy 16 currently assessed at \$654,210; the appellant's opinion of market value is \$475,000, RP00253500 located at 1444 Judo Ln. currently assessed at \$103,240; the appellant's opinion of market value is \$170,000, RP00247700 located at 902 Cherry Ln. currently assessed at \$191,180; the appellant's opinion of market value is \$149,000, and RP0507304 located at 8590 Petersburg Ave. currently assessed at \$136,820; the appellant's opinion of market value is \$110,000 was heard.

Tom Ferguson, the appellant discussed the current economy, real estate appraisals, building permit issues, fiat currency, and the difference in property taxes for the downtown area compared to his location. He does not believe that he can sell any of his properties for what they are assessed at.

Assessor Himes explained the process used for obtaining land assessments and stated that October 1, 2008 through September of 2009 is the timeframe used for assessing 2010 values and explained the process used for

obtaining land assessments.

Assessor Himes, Wanda Mize, and Tracie Reed presented comparable sales for each parcel and explained how the valuations were determined.

Commissioner Sherrer stated that she would like to review the packets that were provided by the appellant and the Assessor's office before making a decision. The decision was continued to Friday July 9th at 4:30.

BOARD OF EQUALIZATION - DAVE & CHRIS ERLEBACH: An appeal by Dave & Chris Erlebach for parcel numbers RP00310427 and RP00310429 was heard. The assessed value is \$523,970. The appellant's opinion is based on the appraisal he had received. He feels that his property is over valued.

Assessor Himes explained the process used for obtaining land assessments and stated that October 1, 2008 through September of 2009 is the timeframe used for assessing 2010 values.

Tracie Reed presented comparable sales for that time period and explained how she reached the valuation.

A motion was made by Commissioner Pratt to sustain the Assessors valuation of parcel number RP00310427. It was seconded by Commissioner Sherrer and carried unanimously.

BOARD OF EQUALIZATION - AL & DIANE CHESROW: An appeal by Al & Diane Chesrow for parcel number RP00366611 was heard. The assessed value is \$370,940; the appellant's opinion of market value is \$293,000. The appellant's opinion is based on their appraisal as well as the purchase price of the property.

Assessor Himes explained the process used for obtaining land assessments and stated that October 1, 2008 through September of 2009 is the timeframe used for assessing 2010 values.

Tracie Reed presented comparable sales for the property and explained how she reached the valuation.

A motion was made by Commissioner Sherrer to sustain the Assessor's valuation of the property. It was seconded by Commissioner Pratt and carried unanimously.

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

PUBLIC WALK-IN: There were no members of the public to meet with the Commissioners.

SHADOW BUTTE DEVELOPMENT CORPORATION INDUSTRIAL PARK

OFFERS: John Evans met with the Commissioners to discuss four offers for property at Shadow Butte Industrial Park. A motion was made by Commissioner Sherrer to accept the four offers as presented. It was seconded by Commissioner Pratt with discussion. The County will have the right to continue marketing the property until closing, all other terms to remain the same. The motion carried unanimously.

PROSECUTING ATTORNEY: Prosecutor Dick Linville, Deputy Prosecutor Tim McNeese, and Juvenile Probation Officer Janelle Schneider met to discuss the dissolution of the Joint Policy Board for the Juvenile Detention facility in Canyon County. Issues discussed included the bed reservation fee and bed space, fees, and dissolving of the Joint Policy Board. Other topics discussed included the Veterans Service officer agreement with American Legion Post 49.

At 11:25 a.m. a motion was made by Commissioner Sherrer, seconded by Commissioner Pratt and carried unanimously to go into executive session under Idaho Code 67-2345(1)(f) for litigation matters with a roll call vote as follows: Commissioner Smith, aye, Commissioner Pratt, aye, and Commissioner Sherrer, aye.

After reconvening in regular session at 11:33 a.m. a motion was made by Commissioner Pratt to have the Chairman sign the complaint for quiet title action for the property known as the fairgrounds presented by the Prosecutor. It was seconded by Commissioner Sherrer and carried unanimously.

INDIGENT APPLICATIONS: At 11:48 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 Pratt, aye, and Commissioner Sherrer, aye.

08-012	CAT Assignment of 88.5%
09-006	CAT Assignment of 78.1%
09-030	CAT Assignment of 86.3%
09-034	CAT Assignment of 68.3%
09-035	CAT Assignment of 57.0%

09-040	CAT Assignment of 74.1%
09-054	CAT Assignment of 71.0%
09-058	CAT Assignment of 77.3%
09-071	CAT Assignment of 69.0%
10-038	Sign Notice of Hearing
10-061	Sign Notice of Hearing
10-063	Medical Application
10-067	Medical Application
10-071	Notice of Statutory Lien
10-073	Notice of Statutory Lien

After reconvening in regular session at 11:58 a.m. a motion was made by Commissioner Pratt to sign CAT assignments for 08-012, 09-006, 09-030, 09-034, 09-035, 09-040, 09-054, 09-058, 09-071; sign notices of hearing on 10-038 and 10-061; deny 10-063 because the County is not the last resource; approve 10-067, and sign Notice of Statutory Lien and N1 Lien as applicable for 10-071 and 10-073. 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: Items on the consent agenda included A. Proposal for Phase I Environmental Site Assessment, property near Unimin Sand Plant, B. Gem County Resolution No. 2010-20 relating to the release of property from the Idaho Health Facilities Authority Revenue Bonds, C. Idaho Transportation Department Fiscal Year 2011 Weed Control Agreement, D. Geographic Information System Agreement with Sentry Dynamics, E. 2010 Circuit Breaker Property Tax Reduction applications, and F. July Payroll Claims Approval.

A motion was made by Commissioner Sherrer to approve items C., D., and E. on the consent agenda; approve item A. pending a corrected date, remove item B. until a representative from the hospital provides additional information, and remove item F. until that paperwork is received. It was seconded by Commissioner Smith and carried unanimously.

After receiving the paperwork a motion was made by Commissioner Sherrer to approve item F. on the consent agenda. It was seconded by Commissioner Pratt and carried unanimously.

APPROVAL OF MINUTES: The minutes of June 21 & 22, 2010 were reviewed. A motion was made by Commissioner Sherrer to approve the minutes of June 21 & 22, 2010 as amended. It was seconded by Commissioner Pratt and carried unanimously.

EMMETT LITTLE LEAGUE UPDATE: A representative from the Little League was unable to attend the meeting today due to All Star tournaments. They will schedule a time to do an end of season report.

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

Commissioner Pratt abstained due to the fact she was not in attendance at the original hearing.

BOARD OF EQUALIZATION FINAL DECISIONS FOR GARY HARKLESS, JAMES HICK, & GORDON KISSNER: An appeal by Gary Harkless for parcel number RP00119100 continued from June 28th was heard. Tracie Reed from the Assessor's office stated that she did not receive a copy of the appraisal as requested from the appellant. A motion was made by Commissioner Sherrer to sustain the Assessor's valuation of the property. It was seconded by Commissioner Smith and carried unanimously.

An appeal by James Hick for parcel number RP00124200 continued from June 28th was heard. Wanda Mize from the Assessor's office stated that she was able to look inside the house and feels it is in good condition. She stated that there is room for two cars in the driveway as well as off road parking. A motion was made by Commissioner Sherrer to sustain the Assessor's valuation of the property. It was seconded by Commissioner Smith and carried unanimously.

An appeal by Gordon Kissner for parcel number RP00203507 continued from June 28th was heard. Tracie Reed from the Assessor's office went out and re-inspected the property to verify that all the changes that were made to the original valuation were appropriate. She stated that she feels the changes were appropriate and anything else would be reflected for 2011 since the work was done after the January 1st date. A motion was made by Commissioner Sherrer to sustain the Assessor's valuation of the

property. It was seconded by Commissioner Smith and carried unanimously.

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

Commissioner Smith was absent from the meeting.

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

BOARD OF EQUALIZATION - EMMETT MEADOWBROOK ASSOCIATION: An appeal from Emmett Meadowbrook Association for parcel number 001-0000-901 was heard. The assessed value is \$1,007,078. The appellant's opinion of value is \$654,503 with a tax credit of \$73,233 due to the fact they feel the income approach should be used for reaching the valuation. Clay McReynolds and Ron Tuning were present to represent the appellant.

The appellant stated that the first assessment they received on June 1 was \$870,000 and it was re-assessed at the higher amount after that. They did not receive the reassessment until June 26th and they only had a couple of days to file the appeal, Clay McReynolds does not feel that they received the re-assessment notice within the statutory notice period. Ron Tuning stated that they feel the comparable sales that were used should be thrown out because Idaho Code states that if there is a sale of section 42 income properties in which tax credits were allocated from Idaho Housing and Finance then the sale could not be used as a comparable sale. He stated that one of the sales did use tax credits and the other two sales dated back to 2008 and they have not been able to verify on-line if those purchases used tax credits. They feel the biggest issues are the late notices of the re-assessment and the comparable sales.

Clay stated that currently the Assessor has it valued at 5% for the cost approach, 60% for the market approach, and 35% for the income approach. Because he does not feel the comparables are valid under the statute he does not think a market value can be reached and if a value is reached he does not feel it should be rated 60% of the

valuation. They feel that essentially it should be an income approach valuation and that they used an audit to reach their numbers.

Assessor Himes discussed the history and process used to assess Section 42 housing. Assessor Himes stated that Ron Tuning questioned the value on the first assessment that was sent out. When that happened it triggered the fact that a complete re-assessment of the property needed to be done due to the fact it is Section 42 housing all three approaches need to be looked at each year. Because of software changes it had not been done previous to the call from Ron Tuning. When he received the information from Mr. Tuning he input it into the State Tax Commission template. Assessor Himes reviewed the template and explained how the numbers were reached.

Assessor Himes went over Canyon County's assessments of their Section 42 housing and compared those numbers to Gem County's assessment.

The amended assessment notice that was sent out has the units valued at \$27,984 per unit. He stated that out of 31 sales throughout the Country dated back to 2000 there are only 4 that were lower than what the Gem County facility is assessed at.

Clay McReynolds stated that because of the income differential in Gem County the rents and set asides are very different than Ada and Canyon Counties. Although they understand why the re-assessment was sent out late they still feel that it was late procedurally. The market evaluation should be given a much lower weighing and that the income approach is the best.

Assessor Himes stated that previous years they did not use the market approach but since there are sales in a neighboring county he feels there are comparable sales to use the market approach.

The Commissioner's requested the appellant provide additional information to show that federal credits were used for the purchase of the properties used for comparables. The hearing was continued to Friday July 9th at 4:30 p.m.

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

A motion was made by Commissioner Pratt to recess as a

Board of County Commissioners and convene as a Board of Equalization. It was seconded by Commissioner Sherrer and carried unanimously.

BOARD OF EQUALIZATION - JAMES BROCKSOPP: An appeal from James Brocksopp for parcel number RP00384804 was heard. Due to the fact the Assessor's office has not had access to the property; Traci Reed will go out to the property to perform an inspection on July 7, 2010. The decision was continued to 4:30 p.m. on Friday.

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

Commissioner Smith returned to the meeting.

At 4:59 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)(d) for indigent matters with a roll call vote as follows: Commissioner Smith, aye, Commissioner Pratt, aye, and Commissioner Sherrer, aye.

10-62

Medical Application

After reconvening in regular session at 5:01 p.m. a motion was made by Commissioner Pratt to deny 10-062 because the County is not the obligated county, inability to determine indigency, unable to determine other resources, and lack of cooperation. It was seconded by Commissioner Sherrer and carried unanimously.

The Board recessed at 5:00 p.m. to 8:00 a.m. on July 7, 2010.

July 7, 2010

BUDGET DISCUSSION: The Commissioners discussed issues relating to the fiscal year 2011 budget.

July 8, 2010

BUDGET DISCUSSION: The Commissioners discussed issues relating to the fiscal year 2011 budget.

July 9, 2010

A motion was made by Commissioner Pratt to add the Ola Highway Local Professional Services Agreement with Kellar Associates and the Woody Biomass Agreement with the Department of Commerce to the agenda due to the fact that the Commissioner's would not be meeting the next week. It was seconded by Commissioner Sherrer and carried unanimously.

A motion was made by Commissioner Sherrer to approve the Ola Highway Local Professional Services Agreement with Kellar Associates and approve the Woody Biomass Agreement with the Department of Commerce. It was seconded by Commissioner Pratt and carried unanimously.

CLAIMS: The claims presented were reviewed. A motion was made by Commissioner Sherrer to approve the claims as initialed on the individual claim forms. It was seconded by Commissioner Pratt and carried unanimously.

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

BOARD OF EQUALIZATION - KRIS MCBRIDE: After speaking to the appellant via telephone, he stated that he would like to cancel his appeal.

Tracie Reed from the Assessor's office stated that she did a site visit to inspect the property. After inspecting the property Tracie has adjusted the assessed value to \$325,890 due to the fact that the basement is unfinished.

A motion was made by Commissioner Sherrer to sustain the adjusted Assessor's assessment that reflects the unfinished basement. It was seconded by Commissioner Pratt and carried unanimously.

BOARD OF EQUALIZATION - HOPKINS WESTERN FUND, LLC: An appeal by Hopkins Western Fund, LLC for parcel number RP00163601 was heard. The assessed value is \$150,090; the

appellant did not list an estimate of value and the appellant was not present.

Wanda Mize presented assessment comparables due to the fact that there have been no duplex sales during the sales time frame.

A motion was made by Commissioner Sherrer to sustain the Assessor's valuation. It was seconded by Commissioner Pratt and carried unanimously.

BOARD OF EQUALIZATION - BOBBY & PATTI LANGER: An appeal by Bobby and Patti Langer for parcel number RP00329100 was heard. The assessed value is \$134,200; the appellant's estimate of value is \$118,000. The appellant's concern is the value of the sheds and lean to.

Wanda Mize presented comparable sales for that time period and explained how she reached the valuation.

Commissioner Pratt made a motion to amend the assessment to keep the land values the same, the improvement value to change to the average value per square foot of the comps of \$37.61, and remove the lean-to shown in photo number 11 which is item number 12 on the assessment. It was seconded by Commissioner Sherrer and carried unanimously.

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

BUDGET DISCUSSION: The Commissioners discussed issues relating to the fiscal year 2011 budget.

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

BOARD OF EQUALIZATION FINAL DECISIONS: An appeal by Emmett Meadowbrook Association for parcel number 001-0000-901 continued from July 6th was heard. The fax received from Meadowbrook Association was entered into the record as exhibit A. A motion was made by Commissioner Pratt to sustain the assessor's evaluation on parcel number 001-0000-901. It was seconded by Commissioner Sherrer with discussion. Motion carried unanimously with instruction for Assessor to look at raising the assessment next year.

An appeal by Tom Ferguson for parcel number RP00253600 continued from July 6, 2010 was heard. Commissioner Sherrer made a motion to sustain the Assessor valuation. It was seconded by Commissioner Pratt and carried unanimously.

An appeal by Tom Ferguson for parcel number RP00507304 continued from July 6, 2010 was heard. A motion was made by Commissioner Pratt to sustain the Assessor's valuation. It was seconded by Commissioner Sherrer and carried unanimously.

An appeal by Tom Ferguson for parcel RP00252400 continued from July 6, 2010 was heard. A motion was made by Commissioner Sherrer to sustain the assessor's valuation. It was seconded by Commissioner Pratt and carried unanimously.

An appeal by Tom Ferguson for parcel number RP00253500 continued from July 6, 2010 was heard. A motion was made by Commissioner Pratt to sustain the Assessor's valuation. It was seconded by Commissioner Sherrer and carried unanimously.

An appeal by Tom Ferguson for parcel number RP00247700 continued from July 6, 2010 was heard. A motion was made by Commissioner Pratt to sustain the Assessor's valuation. It was seconded by Commissioner Sherrer and carried unanimously.

An appeal by James Brocksopp for parcel number RP00384804 continued from July 6, 2010 was heard. The appellant called in and requested the application be cancelled. Commissioner Pratt made a motion to sustain the Assessor's new 2010 valuation after the re-inspection based on the appellant's request. It was seconded by Commissioner Sherrer and carried unanimously.

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

Approved: _____
Chairman

Attest: _____
Clerk

