

Twin Falls, Idaho
REGULAR JULY MEETING
July 1, 2008, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 30 June. Present: Commissioner Tom Mikesell, Commissioner Terry Kramer, Commissioner George Urie, and Clerk Kristina Glascock. The following proceedings were held to wit:

In the Matter of INDIGENT

Commissioner Kramer motioned to go into executive session pursuant to Idaho Code §67-2345D. Second Commissioner Urie. Motion passed (Mikesell yes, Kramer yes, Urie yes).

Commissioner Kramer motioned to leave executive session and go back to regular session. Second Commissioner Urie. Motion passed.

Commissioners returned to regular session at 9:21 a.m.

Commissioner Urie motioned to approve case numbers 95936, 95942, 95928, 95937. Second Commissioner Kramer. Motion failed.

Commissioner Kramer motioned to approve case number 95994 for \$500.00 with a \$25.00 payback. Second Commissioner Urie. Motion passed.

Commissioner Urie motioned to approve case number 95991 with \$50.00 per month payback. Second Commissioner Kramer. Motion passed.

Commissioner Kramer motioned to approve case number 95938 with a \$25.00 per month payback. Second Commissioner Urie. Motion passed.

Commissioner Urie motioned to approve case number 96005 with a \$30.00 per month payback. Second Commissioner Kramer. Motion passed.

Commissioner Kramer motioned to approve case number 95927. Second Commissioner Urie. Motion failed.

Commissioner Urie motioned to approve case number 95923. Second Commissioner Kramer. Motion failed.

In the Matter of CONSENT CALENDAR

Items include: status sheets, alcohol licenses for La Fiesta, South Hills Saloon, Mimi's Flowers, Valley Country Store, Janitzio Family Mexican Restaurant.

Commissioner Kramer motioned to approve alcohol license for persons mentioned. Second Commissioner Urie. Motion passed.

Commissioner Kramer motioned to approve status sheets. Second Commissioner Urie. Motion passed.

In the Matter of COMMISSIONERS PROCEEDINGS

Commissioner Urie motioned to go into executive session pursuant to Idaho Code §67-2345F for pending litigation. Second Commissioner Kramer. Motion passed after roll call vote (Urie yes, Kramer yes, Mikesell yes).

Commissioners Kramer motioned to leave executive session. Second Commissioner Urie. Motion passed.

Commissioners returned to regular session at 11:00 a.m.

In the Matter of MEETING

Commissioner Kramer met with Curtis Eaton.

In the Matter of FAIR

Commissioner Kramer attended the Fairboard meeting.

There being no further business, the Board recessed until 8:00 a.m., July 2, 2008, at the Commissioners Chambers, fourth floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 2, 2008, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 1 July. Present: Commissioner Tom Mikesell, Commissioner Terry Kramer, Commissioner George Urie, and Clerk Kristina Glascock. The following proceedings were held to wit:

In the Matter of COMMISSIONERS PROCEEDINGS

Commissioner Kramer motioned to go into executive session pursuant to Idaho Code §67-2345C. Second Commissioner Urie. Motion passed after roll call vote (Urie yes, Kramer yes, Mikesell yes).

Commissioner Mikesell motioned to return to regular session. Second Commissioner Kramer. Motion passed.

Commissioners returned to regular session at 3:01 p.m.

In the Matter of MEETING

Commissioners attended the Problem Solving Courts meeting.

In the Matter of MEETING

Commissioner Urie attended Rotary.

There being no further business, the Board recessed until 8:00 a.m., July 3, 2008, at the Commissioners Chambers, fourth floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 3, 2008, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 2 July. Present: Commissioner Tom Mikesell, Commissioner Terry Kramer, Commissioner George Urie, and Clerk Kristina Glascock. The following proceedings were held to wit:

In the Matter of CONSENT CALENDAR

Items include: catering permits for the Turf Club for the Lavendar Festival, for use at 3493 East 3838 North, and for use at Shoshone Falls; alcohol licenses for Maverick Store #224, Maverick Store #204, Twin Falls Golf Course, Garibaldi's, The Pressbox, Happy Landing, United Oil Kimberly Road, and United Oil Addison Avenue

Commissioner Urie motioned to approve catering permits for names listed. Second Commissioner Kramer. Discussion. Commissioner Mikesell these are private catering licenses. Motion passed.

Commissioner Kramer motioned to approve alcohol licenses for listed businesses. Second Commissioner Urie. Motion passed.

Commissioner Kramer motioned to bring employee requisition for Case Manager CDC off table. Second Commissioner Urie. Motion passed.

Commissioner Kramer motioned to approve employee requisition for Case Manager for CDC. Second Commissioner Urie. Motion passed.

In the Matter of CONTRACT

Commissioners considered a Camphost contract for Murtaugh Lake Park.

Commissioner Urie motioned to approve camp host contract for Murtaugh Lake Park to Scott and Judy Osterhout. Second Commissioner Kramer. Discussion. Commissioner Urie these people have been interviewed by the Parks and Waterways Board and they feel they would be a good representative at the park. Motion passed.

In the Matter of WEED

Commissioners considered a Notice of Quarantine from the Weed Bureau.

Commissioners received notice from the Weed Superintendent that the County may quarantine his field and the product is not to be moved without permission.

In the Matter of CONTRACT

Commissioners considered a contract for the air show.

Commissioner Urie motioned to table the air show contract until Twin Falls City has signed it. Second Commissioner Kramer. Motion passed.

In the Matter of AMENDED AGENDA

Commissioner Kramer motioned to amend agenda to consider alcohol licenses for Canyon Springs Golf Course, Rite Aid #5403, Mi Pueblo Bakery, Magic Mountain, Ameri Tel Inns-Twin Falls, Filer Super Service, Outback Steakhouse-Twin Falls. Second Commissioner Urie. Discussion. Commissioner Mikesell we are working to ensure the economic prosperity of our community over the long holiday weekend. Motion passed.

In the Matter of CONSENT CALENDAR

Items include: alcohol licenses for Canyon Springs Golf Course, Rite Aid #5403, Mi Pueblo Bakery, Magic Mountain, Ameri Tel Inns-Twin Falls, Filer Super Service, Outback Steakhouse-Twin Falls

Commissioner Kramer motioned to approve alcohol licenses for said people. Second Commissioner Urie. Motion passed.

In the Matter of MEETING

Commissioner Kramer attended Buhl Rotary.

In the Matter of ALCOHOL LICENSES

Draught and bottled or canned beer and retail liquor licenses were issued to Canyon Springs Golf Course.

In the Matter of ALCOHOL LICENSES

Bottled or canned beer to be consumed on the premises and retail wine licenses were issued to Rite Aid #5403.

In the Matter of ALCOHOL LICENSES

Bottled or canned beer to be consumed on the premises license was issued to Mi Pueblo Bakery.

In the Matter of ALCOHOL LICENSES

Bottled or canned beer to be consumed on the premises license was issued to Magic Mountain.

In the Matter of ALCOHOL LICENSES

Bottled or canned beer not to be consumed on the premises and retail wine licenses were issued to AmeriTel Inns-Twin Falls.

In the Matter of ALCOHOL LICENSES

Bottled or canned beer not to be consumed on the premises license was issued to Filer Super Service.

In the Matter of ALCOHOL LICENSES

Draught and bottled or canned beer and retail liquor licenses were issued to Outback Steakhouse-Twin Falls.

In the Matter of AMENDED AGENDA

Commissioner Kramer motioned to amend the agenda to consider an alcohol license for Jaker's. Second Commissioner Urie. Motion passed.

In the Matter of CONSENT CALENDAR

Items include: alcohol license for Jaker's

Commissioner Urie motioned to approve alcohol license for Jaker's. Second Commissioner Kramer. Motion passed.

In the Matter of ALCOHOL LICENSES

Draught and bottled or canned beer to be consumed on the premises and retail liquor licenses were issued to Jaker's.

There being no further business, the Board recessed until 8:00 a.m., July 7, 2008, at the Commissioners Chambers, fourth floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 7, 2008, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 3 July. Present: Commissioner Tom Mikesell, Commissioner Terry Kramer, Commissioner George Urie, and Clerk Kristina Glascock. The following proceedings were held to wit:

In the Matter of CONSENT CALENDAR

Items include: status sheets

Commissioner Kramer motioned to approve status sheets as presented. Second Commissioner Urie. Motion passed.

In the Matter of COMMUNITY GUARDIANS

Commissioner Urie motioned to appoint Teri Nelson to Twin Falls County Board of Community Guardians. Second Commissioner Kramer. Discussion. Commissioner Kramer I would like to thank her for joining. Motion passed.

In the Matter of CONTRACT

Commissioners considered an air show agreement.

Commissioner Kramer motioned to approve air show agreement with Wolverton Homes. Second Commissioner Urie. Discussion. Commissioner Mikesell I would again like to say I haven't seen the two items we've requested. Motion passed (Mikesell no).

In the Matter of ZONING

Commissioners considered Canyon Meadows Final Plat.

Rick Dunn, Planning and Zoning Administrator, this is an established subdivision which has taken one very large lot and split it into three smaller lots.

Commissioner Urie motioned to approve the final plat for Canyon Meadows Estates #2. Second Commissioner Kramer. Motion passed.

In the Matter of MEETING

Commissioners met with Mike Tracy.

In the Matter of PARKS AND WATERWAYS

Commissioner Urie attended the Parks and Waterways board meeting.

In the Matter of HUMAN RESOURCES

Commissioners accepted the resignation of Elias Martinez-Medina, Juvenile Detention.

In the Matter of HUMAN RESOURCES

Commissioners approved the appointment of Sheri Tyler, County Assistance, at \$10.10 per hour.

In the Matter of HUMAN RESOURCES

Commissioners approved the discharge of RacQuel Moore, County Assistance.

There being no further business, the Board recessed until 8:00 a.m., July 8, 2008, at the Commissioners Chambers, fourth floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 8, 2008, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 7 July. Present: Commissioner Tom Mikesell, Commissioner Terry Kramer, Commissioner George Urie, and Clerk Kristina Glascock. The following proceedings were held to wit:

In the Matter of INDIGENT

Commissioner Kramer motioned to go into executive session pursuant to Idaho Code §67-2345D.

Second Commissioner Urie. Motion passed (Mikesell yes, Kramer yes, Urie yes).

Commissioner Kramer motioned to leave executive session and go back to regular session. Second Commissioner Urie. Motion passed.

Commissioners returned to regular session at 9:21 a.m.

Commissioner Urie motioned to approve case numbers 95960 and 95965. Second Commissioner Kramer. Motion failed.

Commissioner Kramer motioned to approve case number 96008. Second Commissioner Urie. Motion failed.

Commissioner Urie motioned to approve case number 95773 with additional \$25.00 per month payback. Second Commissioner Kramer. Motion passed.

Commissioner Kramer motioned to approve case number 95760. Second Commissioner Urie. Motion passed.

Commissioner Urie motioned to approve case number 95996. Second Commissioner Kramer. Motion passed.

Commissioner Kramer motioned to approve case number 95863 with a \$25.00 per month payback. Second Commissioner Urie. Motion passed.

Commissioner Kramer motioned to approve with the agreement of a \$100.00 per month payback and subordination on case number 15460. Motion dies for lack of second.

Commissioner Kramer motioned to approve case number 95864. Second Commissioner Urie. Motion passed.

Commissioner Kramer motioned to approve \$600.00 rent on case number 96007 with a \$25.00 per month payback. Second Commissioner Urie. Motion passed.

Commissioner Mikesell motioned to reconsider the subordination on case number 15460 and allow a subordination of \$15,000 towards the \$30,000 note they owe and increase the payment to \$100.00 per month. Second Commissioner Kramer. Motion passed.

In the Matter of COMMISSIONERS PROCEEDINGS

Commissioner Urie motioned to go into executive session pursuant to Idaho Code §67-2345F. Second Commissioner Kramer. Motion passed after roll call vote (Kramer yes, Urie yes, Mikesell yes).

Commissioner Urie motioned to return to regular session. Second Commissioner Kramer. Motion passed.

The Commissioners returned to regular session at 11:08 a.m.

In the Matter of MEETING

Commissioner Urie attended the Transportation Committee meeting.

In the Matter of MEETING

Commissioner Mikesell attended a meeting at South Central Community Action Partnership.

In the Matter of EMERGENCY SERVICES

Commissioner Kramer attended the LEPC meeting.

In the Matter of HOSPITAL

Commissioners met with Mark Schwartz, CEO, St. Luke's Magic Valley Regional Medical Center.

In the Matter of MEETING

Commissioner Kramer attended a Leadership Idaho Agriculture meeting.

There being no further business, the Board recessed until 8:00 a.m., July 9, 2008, at the Commissioners Chambers, fourth floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 9, 2008, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 8 July. Present: Commissioner Tom Mikesell, Commissioner Terry Kramer, Commissioner George Urie, and Clerk Kristina Glascock. The following proceedings were held to wit:

In the Matter of TAXES—BOARD OF EQUALIZATION

Commissioner Urie motioned to leave Board of County Commissioners and reconvene as BOE. Second Commissioner Kramer. Motion passed.

RPT466100001RA

Jim Kissler, Kissler Enterprises, participated via conference call. This property is located across from the hospital. Our problem is the hospital is going to close and move out to Pole Line. My building increased 21% during this assessment notice for 2008 from \$433,000 to \$524,000. I spoke to Mike Brown about it and he did reassess the building for me. When he reassessed the building it came back at \$519,000, it was a \$5,000 difference. I hired Mr. Gary Koutnik to give me a valuation of this building and explained to him I would be selling it in the future due to the move of the hospital. He gave me 9 comparables. The first comparable I believe is on the corner of Washington and Filer it sold for \$105. The second is I believe is the Anderson Lumber Building \$43.75 for the sold price per square foot. The third is located in a strip mall and maybe is comparable to mine and sold for \$33.63 a foot. Number 4 is a comparable and has more interior

finish \$63.00. I'm just showing we were able to get nine comparables. The fifth is older, no parking, located at 157 West 2nd Avenue \$59.85, the sixth is in older condition \$49.36. The seventh is 350 Main Avenue North \$31.01. The eighth is inferior and older at \$26.67, the ninth is a restaurant including furniture and fixtures which is a little higher at \$94.88. I did my comparable analysis on this and threw out the two highest and the two lowest because the two lowest were reported as inferior buildings. This allowed me to average the rest at \$49.98. My building is located on approximately one acre a 7,200 square foot building and I come up with a value of \$360,000. Again just to do statistical analysis including the inferior and the ones priced higher I came up with \$56.39 which comes to \$406,000. Basically what I'm asking the Commission to do is either roll back my assessed value to what it was the year before \$433,000 or possibly reducing it where I come up with \$360,000 and \$409,000 based on the 9 comparables I was able to get out of the Twin Falls area.

Gerald Bowden, Assessor, Gary didn't do the appraisal he just did comparables correct? Mr. Kissler I didn't have time to engage Gary to do a full appraisal.

Mr. Bowden the values we seek according to Idaho Code is market value as of January 1, 2008. We look for as many sales of commercial properties as we can. We compare the sale of the property and come up with a ratio.

Mike Brown, Appraiser, we submitted before you a copy of the appraisal. First is the valuation summary sheet listing the parcel number, name, legal description. The second page is an aerial overview highlighted in red is the location of the property in question. The third page is a property record sheet that shows the value we have held over the years and of course the new value we sent out. The back side of the sheet gives a breakdown of the building and related land. We hold a cost of \$44.47 on the building. There is also paving, a truck well in the back for loading and then the concrete around the buildings, sidewalk, etc. which will drive the value up and also the land value. The Crystal Report gives the land value. It's CO1, commercial. It listed the land characteristics and inspection date and appraisal date. The following page is the actual breakdown of the paving, truck well, and concrete. The following page are the commercial appraisal record which is what we fill out when we are out there listing different components of the building. The page following that is the land information. Following that is the yard and other improvements listing the asphalt, concrete, truck well. Following that is photos of the subject property and then the description of the land, lot size, and acreage.

Mr. Kissler I'm going to be selling my building because it will be across from the vacant hospital. I'm afraid that entire market area is going to be depressed around the hospital location. I'm going to be forced to sell this location and I don't want to have an assessment that is higher than the asking price.

John Knapple, Assessor, our values we put on are based on September 2006 through October 2007. If we see the value of property selling from October 2007 through September 2008 are going down, those values will have to go down. We're always behind in our values because of the law and the way we have to look at values and sales. Most of the time when we are in an inflationary market we are a little lower than market value. From talking to Realtors in the last quarter of 2007 and the first half of 2008 yes property values are starting to decline, how much, we don't know. When we start

getting those sales, we will reevaluate it then. I recommend you also don't look at price per square but also the age and type of building compared to Mr. Kissler's building. This first sale of \$105.17 I do believe this one is right on the corner of Filer and Washington. I'm not for sure but if that's the case, it's the old dry cleaner sitting there that sold. I'm not really sure if there is something else going on there. I think its high also. The number two is the Anderson building and it's a real big building and there are other things going on there. Comparable number three is 31 to 50 years old, his building is 6. Number four this one on South Park the location is the problem but as far as size and age it is very comparable and the selling price is \$63 a square foot. Number five is 50 years old or 30 plus years old. There again I'm not sure which building this is on second avenue west. There you're in an older commercial area of Twin Falls. Building number six very small compared to this 50 plus years of age. The next one is 50 plus years of age and smaller. Comparable 8 is 31 to 50 years old and smaller. The last one is I believe the old Royal on Filer and as far as I would think the restaurant business went along with it. There's a lot of things that would make this not even the same type of building Mr. Kissler's is. For me the closest building is probably the one on South Park East at \$63.00 a square foot then I'd make a little adjustment for the location.

Commissioner Kramer it appears the major difference in these appraisals is the Norco Building has a very large piece of land and frontage on Addison. None of these comparables have the land associated with it. Land has gone up in value. Is that the major change you think? Mr. Brown land values on Addison have gone up and there are sales out there indicating if there is bare land there is quite a commodity on that. The land value rose from the initial assessment we sent out. The increase was due to the fact the trend we applied to the land was very soft. When I applied the actual land rates under the new appraisal it went up another almost \$30,000. The building value did come down. We tried to maintain a soft value.

Mr. Bowden Mr. Kissler mentioned with the hospital move to the north part of town. There are changes going on in the area. We cannot predict where things are going we have to wait for sales to occur to indicate to us where values are.

Commissioner Kramer on your appeal form you listed you thought the value was \$490,000. Mr. Kissler I want some relief from the 21% increase.

Commissioner Mikesell we are going to take this item under consideration and have a written decision by Monday at 5:00 p.m. when the BOE closes.

RPT00107042418A

Christy Williams was sworn in. Ms. Williams this property is on Pole Line Road. It was 20.07 acres until December 28, 2004, when the State, under eminent domain and condemnation, took 1.874 acres for the Pole Line Road project. They took the land, a shop, a home, and then in the complaint they "extinguished all access rights". The property has frontage on Pole Line Road. The property has no access to Pole Line Road. Currently the property is partly leased to Lazy J. Lazy J made the improvements and built a road that goes from the property through Lazy J. Then Lazy J had their access directly on Pole Line taken to Harrison Street. Harrison Street is not completed and only comes in far enough for Lazy J to access it. When I sat down to write this appeal to you I had a couple of things I mentioned. The property is still being used as it has been for 36 years. It's a

mobile home park. The land is leased to Lazy J and makes up phase two of Lazy J's Mobile Home Park. The most difficult part here is when you asked me to put down what I feel the value of the property is. I feel you need to look at it as a mobile home park. I realize the values on Pole Line Road are skyrocketing. I realize they neighbors are selling their property for millions. They have access to Pole Line Road which makes their property valuable. Currently there is a drive off Pole Line Road to the shop. That was an agreement between the state and my lawyers made before the condemnation. It was temporary. As long as I am using the shop and renting it to Lazy J, I can have that temporary right turn access. If I change the usage of my property or if I sell it that access goes away. I am landlocked. Coming up with a value for my property I don't know what the value of landlocked property is. The second thing since they took possession of the property in the Spring of 2005 when I receive my property taxes every year it's for the 20.07 acres. So, since 2005 I have paid the property taxes on the property that the State has taken. This last year in December I wrote a letter to ITD telling them that I wanted them to pay the taxes. I asked them to submit the paperwork to the local County Assessor here so that property would not appear on my 2008 taxes. I was reimbursed after the lawyers got involved for the taxes I already paid. I thought they would carry through and do the paperwork and they have not. This case the access issue went to court last year. They sued me a year and a month ago and the jury found in my favor. They felt considerable damages were caused by lack of access. The State did not feel I should be paid anything for lack of access. I had four physical access on the property at Pole Line Road and I had access rights. Now I have a temporary driveway. When I was trying to figure out what the value is if I was to sell it. I don't know how to figure. Who wants to buy landlocked property? I took a figure that Mr. Brown had come with a couple years ago.

Gerald Bowden, Assessor, by law we have to be at market value. We look at sales that occur. We take those sales and draw conclusions from those. The properties that did not sell we take and apply across the board. The Pole Line area has just skyrocketed and land is a premium item. We have to try and get every value we got to current as of January 1, 2008.

Mike Brown, Appraiser, the first sheet is the value summary sheet with parcel number, value and ownership. The second page is a map aerial overlaying. The second page is another aerial map blown up just a little bigger showing its relationship. We know she does not own that property but the State has not sent us the information so we cannot do this until they do. The next page is the property record showing values. Under land data and calculations, there is a reference indicated as influence factor. There is a minus 25% for the frontage portion. Because it is a large parcel I reduced is by 25% because they would not pay the same for that than they would a smaller parcel. The minus 9% is that 1.874 acres and in relationship to the overall size of the property is was 9% of the land size. I took that 9% off to take the value out of the land as non usable until the State gives us the information. Due to the sheer size, I reduced the value by 50% because of its size. That's how we addressed the land issue in question. The back side is the new shop they had to build because the state did take the old shop. It gives you a breakdown. There is also concrete there. The mobile home park and another small block building which is like a machine shed. The following page is the Crystal Report showing the land category 21 as commercial and improvement as 42. The square foot values are listed. Our appraisal form is for the equipment shop building. The next page gives our land information sheet and again shows the calculations and percentages we increase it by. The following page is a breakdown on how we value the mobile home park. Marshall and Swift

breaks the site values down. If Lazy J was not broken into three phases we would not value the shops on their own. Because it is, we have to value them individually. It is \$8,143 per space. There are 67 spaces in this section. The gross area per space is also a modifier. That's what those two modifiers are. It gives you the replacement cost new, the physical adjustment form, and the depreciated cost. The commercial building record under other improvements that's where I come up with \$518,970. The following page is just information for the outbuildings which is labeled as machine. The next page is the subject photos. The first photo is the equipment shop building. The next photo is the other machine. In my appraisal of the property, I did not have the opportunity to talk with Ms. Williams a lot but I did speak with Ms. Wills who is the property manager there. She is absolutely correct. They have landlocked this parcel. This property was always accessed through the main entrance to Lazy J so that portion for the residents has not changed. I do believe that if they were to take the mobile home park off and try to sell that there would be an issue. We have to value it as it is today and what it is currently being used for the access is not a problem there. The limiting of the traffic through there is a plus. I know that doesn't help with the issues stated but it is what it is today and that is what I have to look at.

Mr. Bowden I had a question for clarification. At one time this was one complete parcel. This is kind of a family separation. Ms. Williams there was one assembly. My property wasn't an assemblage. The spots was between the two parcels to the west. This was done in 2001 and it was done for estate planning purposes. The owners of the property before 2001 were my parents, my brother, my sister and I. We created the three parcels and then we started gifting out. My brother and his family has the parcel that is on Washington and Poleline. My sister has the parcel east of him between me and my brother and then I have Canyon Vista. There are no easements applied to the properties. The increase from last year to this year is 489%. Last year it was 50%. The usage is the same. The only difference is we have more empty spaces and there is less income coming in. The cash flow for my property in 2007 was \$64,000. Part of it was the rent from Lazy J and \$500 for the shop. The cash flow hasn't changed. Lazy J has had to pay more for the lease because of the increase in property taxes every year. It's a triple net lease.

Commissioner Mikesell we will take this under consideration and analyze the evidence and give you a written decision by Monday the 14th at 5 p.m.

RP10S18E203605A

Robert Meyers took the oath. Mr. Meyers this property is about 10 acres a mile west and a mile north of Kimberly. It's got a potato cellar on it. It's been used off and on. The assessed value is \$389,107. In the last year and a half, there was a full process potato cellar sold a mile south and half a mile west of Hansen. It's in the impact zone. It would hold 260,000 sacks and sold for \$150,000 which comes out to 56 cents a sack. There is also a single cellar on the west side of Kimberly Golf Course and it holds about 65,000 sacks and it sold for \$50,000 which is 76 cents a sack. There have been several on the Cummins property that Louis Bettencourt bought and hold less than \$1.00 per sack I don't have the exact number in front of me. I feel that we are way off on our assessment for a couple potato cellars. The farm has problems and cannot be developed because it goes out to a draw and has drain problems. This comes out to be \$42,874 per acre. For an agricultural setting, I think the assessment is way off on the value.

Mike Brown, Appraiser, The appraisal we performed is before you. The value summary sheet outlines the name, value and legal information. The second page is an aerial. The potato cellar is set to the north of that. The next page is our commercial property record showing the values, land data calculations. The 110,615 is the commercial portion of the land that the potato cellars sit on. The other land is valued some at full market irrigated agriculture where the small shop sits on. The remainder of the land is at farm values. The backside of that is for that small shop that sits down on the south end. The next page is for the potato cellar and the information is on the back of that. The following page is the Crystal Report breaking out the categories for the land. The following page is a breakdown of the small shop. The next page is the potato cellars themselves. There is a drawing labeled C03 on top. It is a double cellar 118 feet wide. Each side is 50 feet with an 18 foot ventilation shaft. We have the commercial building appraisal record that is filled out for the cellars. The appraisal record for the commercial building and the small shop. Mr. Meyers did give me some information on those cellars he talked about. Because Idaho is a non disclosure state, we did not have any of the sales in our file. That is why I did not use them in coming up with a value.

Gerald Bowden, Assessor, the portion we have as commercial land there has been a lot of activity out on Kimberly Road and so the commercial land values we have we feel are current.

Mr. Meyers potato cellars are a shell. They don't have much for lighting, heating, all they have is fans that circulate air. The property doesn't front Kimberly Road. It's on a side street. Another cellar sold near this for 61,000 an acre. This isn't a commercial piece of ground it's a farm. The potato cellar is not a commercial building it's an agriculture building.

Commissioner Mikesell we are going to take this information under advisement and issue a written decision on the 14th by 5 p.m.

RPT06340070030A

Karen Walker received the oath. Ms. Walker I actually received my assessment around the 6th of June. I talked with Gerry earlier and I spoke with Mary and she said sometimes they get backlogged. I called on the 9th and asked if I would be able to get a reappraisal. They said yes. By the 16th I hadn't received anything. The appraiser called twice while I was out of town. I called back on Monday morning as quickly as I could and set the appraisal up with Deanna. Then I sent a letter to Gerry and he called me back and explained the difference between market value and sales price. I explained to him I was having trouble getting it in my mind. I purchased my home in September. The home behind me sold for \$300,000 and was asking \$349,000. The house across the street from me was offered at 249 and sold for 226. I still purchased my home for an inflation price back in September. My home has been appraised at 104% of the purchase price. I didn't have enough time to do groundwork. I have several homes listed here which sold for under the sales price. I feel and I've spoken with some homeowners down the street and one was exactly like mine and his home is appraised at 75% and I'm at 104%. My complaint is number one I'd like to be able to get an assessment sooner. The second thing would be I come from Blackfoot and on the assessment it shows what your money value is not just the assessed value. We don't know how to go in moneywise and compute what that is going to be. I come from a County that showed it each time so I can do a comparison. She did give me an estimated calculated value with the percentage thing. Commissioner Mikesell this is not about taxes it's about the assessed value. It's all we're going to

discuss. The assessed value of someone else's home, the information is great, but I don't know if we can tell you their value without the information in front of us.

Gerald Bowden, by Idaho Code our target is 100% of market value. How we find that is we look at all the sales we can get our hands on. We are always a year behind. The sales we study are October 2006 through September 2007. Those are the values we have to put on. The averages can be within 90 to 110% of market value. We study sales that occur and take that information on a general basis and apply it to all homes in the area. You mentioned purchase price. Purchase price and sales price is just one instance. If your property is a 2006 home we take all those purchase prices and put them in a database and come out with market value. Sales that are coming through me right now, residentialwise, are pretty flat. Some are selling for more, some less but I haven't seen a drop in values coming through.

John Knapple, Appraiser, I have an addendum to our appraisal to give you. When Deanna did the appraisal we are always looking for sales. We had another person appeal. The land value is now \$50,973. This wasn't in the file. It reduces our assessed value to \$228,855. That will be your new assessment notice.

Deanna Braun, Appraiser, I reappraised the property on June 23rd and made a correction to the roofing materials and now that increased the value but with the land change it decreased the value overall. The packet shows all the information and results from the analysis. The comparisons are on similar sales. The fourth page through the back shows comparable houses and on the following page is a closer view of that. The last page shows our comparison and all of the properties are within the Canyon Trail Subdivision. They all sold during 2007 as late as September 2007. The average sale price after the adjustments are made was \$252,000 which is still above price that we have on this home.

Commissioner Mikesell we will take this under advisement and issue a written decision by Monday at 5 o'clock.

RPT42660010010A

Joel Newton was administered the oath. Dr. Newton I would like to find out what steps are taken to look at an offset in tax rate. Commissioner Mikesell we are allowed a 3% increase in our tax base. Then we have new property which is added into the tax base. The most that we can take is 3% plus whatever the new construction is. We get an assessed value of all of the county, we understand what the increase can be and then we set the levy rate. As long as the public is going to ask and demand higher services, taxes will increase. Dr. Newton I'm looking at my assessment notice on 2007 and I'm pulling the 2006 value of the commercial lot at \$95,181. That value to today's current value has gone up 900% in two years. This year alone it went up 800%. I do know you do assessments approximately once every five years. My concern is anytime there is a change in your budget you need to budget for. A 900% increase is something I cannot budget for. I don't know, the best way I can state is a 900% increase in two years seems to be more than what the value of the land has increased in two years. I know it has increased but 900% is more than what it has increased in two years. The building assessment I don't have a problem with.

Gerald Bowden, Assessor, the law requires us to reappraise every five years and be at market every year. We look at sales and that is what drives our valuation. The sale of commercial property has been increasing dramatically. Looking at sales we are required by the State Tax Commission to be at market value. The State gets the same sales we do and they require us to make a change. If we don't do it, they will come in and do it. Commercial property sales are on the increase. We had to trend commercial properties. The area you are in is hot. It's not the increase from a prior year but we have to be at market value and this is our attempt to get where sales of property is going to be.

Andrew Humphries, Appraiser, when I was out there at this property on June 18th I went out and walked through it. At that time the previous appraiser had graded this structure as a good construction. There were some things that were notable to a good structure but after walking through it I didn't feel it qualified. I brought the grade down to average. Placing that on our new depreciation charts I was able to bring the overall structure down. The building is now at \$635,099. The structure value is okay. The question is the land. Out there in that area we have a multitude of construction going on. Land is still selling out there are an amazing amount of money. Last year when we got sales in we thought they were high and then they started coming in higher. We are getting sales right now even higher than that. We are a market driven state and we have to be at market value. If this is what somebody is willing to pay for the land, we are just following it. The stuff we get sent from MLS and sales verification is what we use to do our studies. That is what we are obligated to use.

John Knapple, Appraiser, there is a sign on Pole Line with property for sale. It's about a quarter of a mile further down from Pole Line to Washington on the same side as St. Luke's at \$18 a square foot for just the land. Nothing is sold. Commissioner Mikesell they have been selling at \$14 to \$16 a square. Mr. Knapple we are surprised at what they are selling for. But we have to follow that. We did receive a letter from the State Tax Commission stating our commercials were too low. We had to do something with it. I didn't want to, but we had to. We just barely now meet the qualifications to meet the law the way we are supposed to meet it. We did make sure that in our data analysis, our measures of central tendency, were better now than what they were before. When you do a trend, those things do cause some problems. We were very conservative on our land and improvements. We did have some properties go up 300 to 400% and others went down 60%. The average was 35%. We only put on a 25% trend and an 18% trend on the improvements. Our trend is very conservative.

Commissioner Mikesell we will make a decision by the 14th at 5. You have the ability to appeal.

RPT5581001006A

The appellant was not present for the hearing.

RPT38820020130A

Ruben Khachatryan took the oath. Mr. Khachatryan we thought our value was too high. The Kirtlands shared with us the value in the area. We filled out the appeal form and sent it in. We thought it was too high. They came out and appraised the home. The basement she stated is one thing that will make it go up. The basement is not finished and is not livable space. The houses in the area are dropping in price. I'm not sure why our house went up. There was a brick patio that my dad put in there. I'd like to see consistency in my subdivision.

Gerald Bowden, Assessor, we have to be at 100% of market value. We look at the sale from the 2007 time frame to base our values. January 1, 2008 is really where our target is.

Melissa Fuller, Appraiser, I did play phone tag and we set up an appraisal of the property. I was allowed to view the exterior only. I did make the comment to Ruben that if the basement was finished it would increase the value. He stated it was the same. I noticed a new patio and shed and added it to the value. The paving and patio in the back did increase the value. Since I was unable to get inside and see the home with my own eyes, I believe all the interior information to be correct. That is why our new value is higher than the original value. The packet contains a summary sheet and supplies the information. This shows our value is in line with the sales value we have with comparable homes. They were all in 2007. The sales sheet shows the first column is our subject home. He does have 1,852 square feet of unfinished basement. I was only able to find one subject property with an unfinished basement. It is #1 and I feel it is comparable. The second sale has an adjustment to make it comparable. Based on this sales comparison the value should be \$293,000 and we have it was \$290,000. The next page is a map of the location of the homes. They are in close proximity. Going through the packet we have a location map of the your home. It shows a breakdown, a sketch, the appeal form and our appraisal form. Based on the sales and the knowledge I feel this home is classed and priced correctly.

Mr. Khachatryan the material for the patio cost us \$400 and I'm not sure why it went up \$1800. Commissioner Mikesell sweat equity is valued in that, it's value not what you paid for.

Commissioner Mikesell we will give a written decision by the 14th at 5 p.m. and if you are not satisfied you can appeal.

RPT38820030090A

Ron Kirtland took the oath. Mr. Kirtland we figure the land should be around \$54,000 and the improvement should be \$213,095, the total to \$267,095. Our land value was \$70,231 and the improvements are \$272,151 and the total was \$308,309 which comes out to \$122.98 a square. They did drop the land value down just under \$65,000 and they did drop the house value down to \$243,740. Sheri Kirtland when Melissa came out and revalued it she did state she felt it was overvalued. Mr. Kirtland our comparables are in our neighborhood. The land value is less than ours, but comparable as to size. With their square footage you are looking at \$84.29 a square foot. On page 5B 2190 Selway does have the basement and this is a finished basement. On page 5C the basement is finished. It is on the market for \$349,900. There are others as I go through here in our neighborhood that the builders are renting the homes they couldn't sell them. They took them off the market and are renting them. It is my understanding they are not paying for improvements and just paying for the land. The Laccocha home is just across the street and on the corner from us. A very large home sold for \$472,616 back in March of 07. With their land value, the value of \$367,470 is \$104.80 a square foot. This is just across the street from us. This house is definitely a much larger house than ours and sells more than ours yet we are paying more taxes. This is one of our strong concerns. On page 7-A .257 at \$64,006 for land \$368,290 for the improvements which equals out to \$91.72 a square foot. This home was listed for \$534,900 almost twice as much as ours yet we pay more taxes. On 7-D this is another house the builder built. The employee who works for him lives in that house. They are again just paying the land value. The next home we are going

to cover is page 8. This is right behind our house. It was a Parade of Home house. The builder moved into it. He still lives there. It's not on the market. I believe he is still paying just minimal values on it. This would sell for more than our house yet we are paying more taxes. Lot values in Northern Passage and Settler's Ridge which is close to ours, a lot sold for \$57,000 cash in 2007. Page 11 another lot over there which is an 07 comp sold for cash \$52,000. We also included some current values that's our concern. The lot values and home values are decreasing so we included some of that. On page 13, .25 acres on Federation Road sold for \$55,000 just recently in 2008. There was another one Sheri found on Settlers Lane that sold for \$54,000. We then threw in, because I know we are trying to compare apples to apples, the values in these might be overinflated compared to a couple other subdivision. We included Candleridge and Morning Sun. The builders are not selling the homes so they are renting them out and subsequently not paying their fair share of taxes. I would like this to be looked at.

Gerald Bowden, Assessor, there is a lot of homework here and a lot of detail. We look at sales of property. We never have as many sales as we would like to get. We have to determine our values are based on a certain timeframe we have to look at. We apply the information and it goes into a database. There are some homes out there we cannot put on until they are occupied. A lot of the developer's putting renters into them we need to find that out when we can. Bare lots are on a percentage basis. There are exemptions, some have them, some don't. We just focus on valuation.

Melissa Fuller, Appraiser, the original complaint came in January. Sherri questioned the value of the home in January. I went out in February and we appraised the home. The original appraiser who had gone to appraise her home physically. The original appraisal was done from plans. In February we walked through I did see the home had been classed a little high. I made the corrections in February. I brought the value down to where it is at. Because she had let me in and I had seen the home I did make the changes in February. I dropped the value in February to what I feel is a fair value. In the packet you do have again same as last the first page is the summary page, address, and legal description. We use different comps to justify our value. Page 3 is simply site map and location. We jumped to the computer printouts for your property with details on the property. We have the drawing of your home and the photo. Just after the photo of your home we do have our own sales comparison. We do mass appraise but because of the appeal we tried to do a single appraisal. Column one is the Kirtland's home. Comparable number one we had to adjust less than 25% to that sale. It's a very comparable home built by the same builder, I believe the same floor plan. Slight adjustments in the home. Number two was also the same builder but a different floor plan. Comp 3 and 4 were different builders but in the same area. We indicated the value of your home should be \$308,309 and the current assessed value is \$308,000. So this brings us right into where we have you assessed. Comparable one sold for \$307,500.

Mr. Bowden an overview of the information you supplied to us it does sound like we are low for the area. I'm seeing we have properties selling more for what we have them on for. If we can't get into the homes then we're taking our best shot. It's guaranteed to be wrong. Sometimes we do have blue prints we can use but that interior walkthrough is critical.

Mr. Kirtland on comparable one it is a James Ray home. It was a Parade Home so it is a little better than ours. There was considerable more amenities. Please take everything into consideration

throughout the whole Twin Falls City. I do understand about not looking into the home.

Commissioner Mikesell we will give a written decision by the 14th at 5. You have two opportunities for appeal. Thank you for working on this.

RPT0001055011AA

Paula Brown Sinclair was administered the oath. Ms. Brown-Sinclair I have appealed the County's assessment of my property at 321 4th Avenue North. I know two of you are familiar to my property because you came to visit last year after a similar hearing and made it clear you were interested in purchasing it. My office has been assessed as a commercial property. You should know that it is not a commercial property. My office is on land zoned residential with a professional overlay. Because of the configuration of my office and it's location, the uses of the property are extremely limited. Other kinds of commercial enterprises that might want to find a new location would not be allowed to operate in my neighborhood. A special use permit is required. That special use permit was applied rigidly in my case. My office is physically small. There are but three private offices in the entire interior space. There are only three client parking spaces, and there is only one legal employee parking space. My office is surrounded on four sides by residential. For that reason the City forced us to the special use permit. There is no usable basement. It is a hole in the ground accessed by a ladder. The lot is 50 x 125 feet and backed by an alley. I've done some investigation on similar properties. The information I have is already in your own records. I would request that you review your own records. I would point out to you that the lots on all sides of my property are assessed at the land value less than \$23,043. Mine is assessed about \$2,000 higher than that, allegedly as commercial property, but it is not. The lot my office is on is no more valuable than the ground the house next door is on. In addition, since you sit as a BOE I would request that you review the assessment records of the property that is approximately 326 6th Avenue North owned by Corner Properties LLC. That is a nearly identical 1935 residence which was converted to an office by Randy Stoker then sold to Harry DeHaan. That property sizewise is nearly identical. Yet it is assessed at approximately \$103,000. You have me assessed at \$153,000. The legal on that is Lot 7, Block 31 Twin Falls Townsite. Because the values that you have assessed my office at are so dramatically different not only from the land values by my neighbors and from similar properties I caused an expert to determine the market value of my property. Since by statute that is what you are to do I would like to call him as a witness.

Gregg Olsen was previously sworn. I have been employed by Westerra Real Estate Group since December 2001. I am employed full time in commercial real estate sales and residential. I am familiar with the property. I investigated market value of the property. The lot is 50 x 125 feet. The significant factors I take into account is it is my opinion the main thing I look at is usability for the next person and comparable sales. The comparable sales I came up with are on this. You are essentially basing it on a square foot. It's extremely limited parking. I don't know that another lawyer who is not a one person show could even operate out of this facility. It's definitely not commercial. We agreed to disagree this morning on that. It's stated in here it is commercial but its not commercial zoned so I'm having a hard time getting through that. I'm sure that increases the value of the lot which is a couple thousand. In my best estimation, we're \$2,000 off on that but the price per square foot is not even close. There's a comparable property listed for less than this is assessed for and it is not sold. It's a larger building with more available parking. The specific

factors to drive down the value would be location, the size, and parallel to that would be the limited parking space and there is no area for expansion. Interior finishing in my mind what color the wallpaper is matters not, the office fixtures are considered personal property. I suppose if you had granite countertops and maple casings and solid cherrywood doors absolutely. The subject property is standard hollow core doors, Berber carpet, and Formica countertops. My definition of usable basement space is no. It's probably usable but inaccessible. I went in there and looked. There is a 3 by 3 hole in the floor of the closet. Safetywise no. I could barely fit through the door. A lot of the comparables I got were from a licensed appraiser, Doug Vollmer. We just did the best we could, they are very limited. I've had an office building listed on 3rd almost before you get to City Hall. It's Bill Hollifield's old office and I've had it listed since November of 07 and I've got nothing. We started at \$200,000. We've lowered the price and we're under 200 now. We still have no offers. It's tough. You can look at office space. In Renaissance it's in demand. When you transition into third or fourth generation space downtown there is not as high demand. I think there is significant availability. She doesn't want to sell it but the things comparable to it are not there. I couldn't sell it for what it is appraised for. The Main Avenue North was the closest comparable I could find. The problem is it hasn't sold. Ms. Sinclair it's on the market for \$139,500 and has been. This is not a new listing correct? Mr. Olsen it's been on the market for 60 to 90 days. Ms. Sinclair the interior size is 57% larger than the subject property. Mr. Olsen the difference is substantial and it has more parking. I think it's a very good comparable. The asking price is higher than the actual value because it hasn't sold. I think the subject property would sell in 90 to 180 days and I would list it for \$129,900 and it would sell between 110 and 120. I verified that with my assistant. I think \$115,000 would be more than fair both ways.

Gerald Bowden, Assessor, the information we use to base our valuation is on sales information for 2007. Obviously properties come on line. The information we gather we must tweak or get to a value as of January 1, 2008. The future whether values go down or up it's what we are looking for. It's a continuous study for those sales.

Andrew Humphires, Appraiser, earlier this summer while doing reappraisal I was out to this parcel. I walked up to the front door, knocked on it, the person said come in, I went in introduced myself at that point she told me "you are not welcome here please leave". At that time, I was not able to do a proper walkthrough of that building. I called her on 06-26-08 at 2 p.m. to set up a walkthrough and she stated since we do not walk through other parcels we don't need to walk through this one and she had someone to do it for her. I took that as a refusal. This building was originally built in 1935. In 1935, there was 624 square feet to this structure. In 1994, there was a 968 square foot addition put on it. As being unable to walk through it, I don't know how much of the 1935 part of it was remodeled. In doing my job, I had to make some estimates and I estimated that most likely the electrical was brought up to grade in the older part. Likewise the plumbing. On an effective age, I estimate that the old building 30% of it is the original and about 70% of it was remodeled. When doing that, I come up with an effective age of a 1987 type of structure and that's where we start appreciating it at. Looking at 1987, this building does not represent a 1935 type of structure. When we appraise properties we look at them for highest and best use. Some discussion that Gregg had mentioned was this wasn't a commercial office. Out front of it there is a commercial sign representing what type of business it is. If you look in the phone book it lists it as a business office at that location. With the advertisement out front, in the phone book, I'm assuming she's generating

an income off this. We have to assume it is a commercial business and appraise it as such. Some of the comparables he did mention the comparable number two is a 1910 built structure. The asking price is \$139,500. We haven't been out to reappraise that one. It's on our list but we haven't got it done yet. We have a value on that one of \$101,318. We are considerably under the asking price on that one. Comparable 2-B is a year built of 1965. It has remodeling done to it, and we are running it as a year built 1975. As we look at different areas around town there are different land rates. Her land rate last year was 350 and with the increases we are now running at 395. Looking at 2-B it is running 505 in that location. It is a 2005 sale for \$250,000 so it is outdated. With what we have on for land and building our assessed value right now is \$258,676. In 2005 it sold for \$250,000. So we are just a little bit over the 2005 sale in 2008. If we take his \$68.00 per square foot he recommends with the land rate for that parcel we come in just under \$140,000 for the value for her structure. Number C I could not find any property there that fits that description. There are a lot of lots up and down that road. I never found any 1960 structures there. So I don't know what to say about that one. The number D parcel is a year built 1945 with an effective age of 1983. The land rate that we use in the area is \$8.25. It is a 2007 sale. When we look at that one they are stating that it is currently under contract for \$62.00 a square foot for a total of \$209,000. Our assessed value on that one is \$181,381 so we are considerably under that one. If I was to apply that land rate to hers with \$62.00 per square foot, I would have her building at \$150,102. One thing I would like to note on 4th Avenue is there are several commercial businesses located up and down that road. She is not the only commercial business there. Zoning is a city issue and we do not deal with it in our office. One this I would like to note also is Commercial Building Permit issued by the City number 400134 issued to the property owner for an estimate \$100,000 remodel project as well as a new addition on 05-04-94. So the City recognized it as a commercial remodel.

Mr. Bowden as was mentioned the Assessor's Office does not let zoning dictate what is there. We have to look at the use of the actual site. Lots of properties will flip flop back and forth between business and rental. We look at how easily converted it can be done. Do you have a full kitchen? Ms. Sinclair yes. Mr. Bowden do you have a bathroom? Ms. Sinclair it has everything but a shower. It is easily convertible. Mr. Bowden you are using it as a commercial entity. Mr. Sinclair no sir I'm using it as an office. For you and your staff you use those terms interchangeably. For valuation purposes they are not interchangeable. Mr. Olsen I understand what he is saying. Ms. Sinclair you are using the term professional office and commercial interchangeably. Mr. Bowden the categories we have classification are residential, commercial, industrial, agricultural. Mr. Humpries commercial offices, dentist offices. Different types of professional commercial offices. Commissioner Mikesell we are talking about assessed categories not zoning laws. We have the ability to assess your property as residential or commercial. A professional overlay is not a residential office it's commercial, and we don't have the ability to change that. Ms. Sinclair it's a valuation issue sir. The Assessor does not have a category called professional office. Mr. Olsen the signs and phone book can dictate there is a business being operated there but it is not going to increase or decrease the value. I agree with Mr. Bowden a lot. How convertible is it. If it is not convertible it will lower the value. Mr. Bowden the key is it has to be at market value. Being residential, commercial or office may not affect the value at all. Mr. Olsen we are 40 cents off per square foot. That \$2500. The bottom line is the taxes are too high because it is evaluated too high. What I'm arguing with, and I don't disagree with him on the building portion, is the land portion. If you are going to use those figures then you also have to use the price per square foot it's going to

come out almost exactly what I have. The price per square foot is where it is coming from. Ms. Sinclair Mr. Humphries you testified that based on your assessed of the property comparable B that would put my property at \$150,000. I don't understand how you get there. Mr. Humphries if you take 1,592 square feet times 62. Ms. Sinclair 98,704. Mr. Humphries you have 6,230 square feet of land and since you are comparing it down there to this other location at \$8.25. Ms. Sinclair so the difference is you are valuing the land at \$8.25. Mr. Humphries not your land. This location runs at \$8.25. Ms. Sinclair but mine doesn't. Mr. Humphries no yours runs at \$3.95. Ms. Sinclair then comparable B proves my experts valuation. It proves my property is worth \$120,000. Mr. Humphries he is using a different land location verses your land location. These parcels down here on Main Street have very limited parking. You have much more parking than they do.

Ms. Sinclair I ask you to reflect on is your conflict of interest. If you cannot agree with my expert evaluation of my property at \$120,000, I would ask you to recuse yourself. This is based on last year's hearing Mr. Mikesell made a very shocking offer for my property and disclosed you are not independent neutral findings of fact but interested buyers. Not only did that happen at the hearing which I found shocking and inappropriate. I then found myself unable to answer thoughtfully. That hearing was followed up by a visit to my office the next day by Commissioner Kramer and Commissioner Urie where you apologized for Mr. Mikesell's comments. You made it very clear to me the County had a lot of cash from the hospital sale and were enthusiastic to buy my property. While my appeal was pending you stepped forward as enthusiastic buyers. I believe this is a conflict of interest. I choose to make that on the record. I do not know what would happen if you recuse yourself. I believe you are ethically bound to do so. I would ask you confer with counsel. I believe you have shown you are not independent and neutral. With regards of the testimony before you today there is no testimony other than what my expert has brought you. It's common knowledge property values are floundering. The fact that we have a comparable on the market which is not sold tells you better than anything else what the real value of my property is. It doesn't have anything to do with the size of my building and the size of my lot. We have shown you and you should find that the value of my property is no more than \$120,000 and that is based upon testimony today. If you cannot do that then I believe you should seriously consider recusing yourselves on the basis of the very obvious conflict of interest.

Mr. Bowden we study sales continuously. As far as values dropping dramatically we have not seen that. Commercial properties are not showing any drop. Now 2008 is yet to be seen. If it does decline and we have the analysis to show that, we will be moving values to where they need to be. Yours is unique but there are other properties similar to this, and we feel our value is consistent.

Commissioner Mikesell we will render a written decision by the 14th at 5p.m. and if you are not satisfied you have two options to appeal.

RPT1941002002AA

David Claiborne took the oath. Mr. Claiborne I'm the owner of the property. There are two reasons I am here. When I received my new assessment notices, there were a couple things that I couldn't quite agree with and one I didn't understand. I called to find out and one of them showed a building which I didn't understand what they meant by building. My office is assessed separately. It turned out it was asphalt. I did a patch of asphalt a couple years ago that cost me \$1,000 and is now

assessed at \$7,000. I probably overlooked it before because I thought it was the building. The lot I have questioned. The location I'm at is pretty odd shaped. It's where I suppose some of you remember the old Military Inn used to be there. It burned down in the 70's so the lot was vacant for 20 years before we came along. Because of its odd shape, there is no room for most businesses. The only access is off 2nd Street West. There's not enough room for a building or parking. It is only conducive to the auto business I have there because of the size of it. Originally we had to do a special use permit for this because the City wanted 30 feet of greenbelt. The lot number 2 which is on Austin Street was apparently a parking lot for the bar when it was there. It sits down below the retaining wall five feet or so. The lot has been vacant. I pay about 3 to 400 a year, spray the weeds, and haul off the garbage everyone dumps on it. It's useless. I've never had anyone offer me anything for it because they can certainly have it. Twice in the past I have called and questioned on this lot when it went up. On both occasions they said this lot isn't worth anything. There's an abandoned house sitting beside it. It has the retaining wall. I questioned that. I was then threatened and told that if I have to come out and look at this property I can guarantee you the assessment will go up. I didn't like that so I said lets forget the whole thing. He did some reassessments anyway and sent corrected copies of the assessment. The building was lowered and the back lot was raised a whole bunch and that is what I am here to contest. I have no idea where we are getting this valuation. It went from \$12,000 to 19. That's why I'm here to contest that valuation and protest the way I was treated.

Gerald Bowden, Assessor, we are seeking market value on properties. Hopefully we don't have valuation on them for more than what I could sell it for.

Andrew Humphries, Appraiser, last year we did several in office appraisals. We have people who assisted us on these. As we were going through there on old appraisals this parcel had received a 20% adjustment for a poor location. It also had a 20% topography adjustment. I explained to the appellant that if we were to reappraise this, those two 20% adjustments would come off and the value will go up. When it was done last year they were inadvertently left on. We have all new land charts and land tables which show what property values were. One parcel had no asphalt on it. The other did have asphalt and determining that it probably was an overlay and not an actual repaving that maybe there was a little too much value. We depreciated the asphalt off a little bit more. I had turned the packet in and my supervisor had stated that all of them needed to be appraised. I had to go back to this one and take the 20% off. We do have a differently land rate for front footages down Washington and we do have a different land rate for down Austin because it does not have a desirable location. As for the below topography we have a couple other commercials that are located down Austin Street and since it is downward slopping towards the canyon they have received an adjustment and we took it off so all commercials are treated equally.

John Knapple, Appraiser, whenever we have more than one piece of property we consider them used as one. We appraise all of them. It's office policy. We do it with all properties. That way we don't have a mix and match on that with one at a newer value and one at a lower value. Mainly because those values are based together.

Mr. Humphries the first page of the packet is the value summary sheet followed by the aerial parcel, the property summary printout sheet, the Crystal Report, the front sheet of the commercial appraisal,

the back sheet of the commercial appraisal and it shows the values down there. If you notice there are two values underneath there. The person who had done it last year did not take into consideration that we only use the first 125 feet of a parcel. Anything past that point is considered excess. The next page shows the size of the land. It's a large enough lot to build on.

Mr. Claiborne the retaining wall is 5 feet. It's not 2 ½ feet. Also this lot is not 129 foot deep. It's about 110. I tried to have these lots surveyed and it was finally determined it was not possible because the pins were wrong the subdivision got screwed up in the old days somehow and they finally gave up. On the west side of this lot there are some big trees overhanging onto my lot. It's undetermined who they belong to. That's one of the things I wanted to know. The guy that tried to do this said if it was me, I'd let them have it. The lot is 109 point something deep. It's been measured more than once. I don't know how, to me, it seems hard to appraise something you don't ever look at. I can push numbers all day. When I go out and look at something it's a little different. This lot is not a commercial lot. I know it has some value. I disagree extremely with that lot because I think it is totally worthless.

Mr. Bowden this one page in our diagram is the legal description we have for our parcel.

Mr. Claiborne it's an undeveloped lot with no water or power.

Commissioner Mikesell we'll have a written decision by the 14th of July at 5 p.m .and if you are not satisfied that you have two avenues to appeal.

RPT2481002028BA

Frances Maughan received the oath. Ms. Maughan the value went up 27% in one year for a total of \$650,393. My income didn't go up. In the appraisal do you now use the income approach. The income has gone down due to tremendous competition. I'm sure your levy is going to go up. The taxes are the second highest expense I have.

Gerald Bowden, Assessor, to answer your question we do consider the income approach. The problem we have right now is we don't have the data or market information on a global scale that we can apply that too. The information we have on individuals could bring it in but it has to be market data. That's what we lack. We are going to be looking at that heavily next year. We rely heavily on the two approaches.

John Knapple, Appraiser, even if we were using an income approach to value and your income hadn't gone up. To come up with a factor to change that income into a value we go back out to the market itself and look at what properties are selling for. Because the value is more than it was last year we would have to take that value and divide it by the gross income. We would still come within very close to this approach. Even using the income approach we would still come within a few thousand dollars of where we are now.

Mike Brown, Appraiser, the first sheet is the valuation summary sheet outlining the parcel number, owner's name, legal description. The next page is an aerial overview. The one that sits directly to the west of it is a related parcel. The buildings cross parcel boundaries. At the time of appraisal I

discussed that with Mrs. Maughan and she is going to combine those two parcels in the future. The building value won't change and the land value probably won't change but it will encompass both of those. This property was trended from the previous assessment. When she contacted our office we went out and did another appraisal. It was a little higher. Unfortunately her property was one of several that the value went up. On the back of that it shows on the CO1 record it is the structure that the office is in. There are five different buildings on the property. It shows also the paving and fence for the entire parcel. The Crystal Report gives us the categories and values for the land and buildings. The next page goes back to the CO1 and on the back of that it breaks it down. The effective age of the building is 1986. This was built in phases. The next page is our land sheet which shows square footage and acreage size.

Ms. Maughan I can't argue with what you are using. My income has not gone up and my taxes are going up. I don't think you can break the backs of small businesses.

Commissioner Mikesell just because your assessed value went up a certain percentage the taxable value will not to go up the same rate. That burden as we try to equalize the property values we try to see everybody pay their fair share. As your property increases, so do others.

Commissioner Mikesell we will have a written decision by the 14th of July at 5 p.m. If you are not happy with that you will have two opportunities to appeal.

RPT3255000010A

Jim Durst, Blackhawk Rentals, received the oath. Mr. Durst my case is basically summarized in a letter my attorney wrote July 3rd that was provided to Gerald Bowden and the Board of Equalization. We feel the income approach is the most appropriate manner to appraise it. We submitted two years of operating profit and loss expenses to the Board requesting 45,802.56 net operating in 2006 and 47,172.85 in 2007 along with a letter from a person in the apartment market stating the current capitalization rate. This a 24 year old property that has interior corridors, and it requires more maintenance and operating expenses because we have to heat and cool the common areas. We painted, replaced carpet, and put new furniture in the common area in 2007. That is the basis of my argument is the property should be valued on the income approach. Cost approach is very subjective. This is a 24 year old property with underground parking and a rather unique parcel. We also have higher operating costs because of the elevator and the cost of maintaining the parking area. We feel it is worth 590,000 using an 8% cap rate, but we will accept the value of 726,000 using the lower rate of 6.5 cap rate and the 47,172.85 net operating income for last year.

Gerald Bowden, Assessor, by law we have to be at 100% of market value. That is where our target is. The last two years especially inflation in our area has been extreme especially on the commercial end. What you are seeing is repercussions from that. We consider all three approaches to value. At present time, we do not have enough information on the income approach as far as market information to feel confident with that value. What we do is the cost approach we look at sales of properties and look at those. Inherent in the cost approach is the market information to get it to market value.

Mike Brown, Appraiser, it is correct that I have not been in the property. I was there on June 26th.

Because it is an apartment structure there was no management office there so I wasn't able to go inside. I looked the exterior over from the parking lot and roadway. I couldn't see much change from the previous appraiser. So I moved that information forward in my appraisal. The valuation summary sheets shows parcel number, owner name, address. The next page is an aerial and shows it relation to the townsite. Following that is a more blown up view. The next page is the property record card showing the values from 2003 to 2008. The next page shows a small sketch of the building and gives cost breakdown for cost approach. Following that is the Crystal Report. It breaks out the values by category, land and building. The next page is the Crystal Report land summary. Following that is improvement information, structure and the concrete driveway in front. The next page shows the cost breakdown and the depreciation that is 25% for that building. Following that is a sketch of the building showing that the parking garage is in the basement. The next page is a photo from the parking lot showing the garages relevance to the building. Then across the street I took a photo of the landscaping that is quite mature. The next page is our commercial building appraisal record that we do on site. The building was built in 1984 as a multi residential apartment building, wood frame, two story. The following page is the breakout for the land information and then the yard improvement sheet indicating the concrete and its value. The next page is the land drawing showing the square feet and acreage followed by our appraisal appeal form followed up by the formal Notice of Appeal Form for BOE.

Mr. Durst first of all I wanted everyone to know that I didn't get a copy of the initial property tax assessment. We had to call and ask for one to be faxed four or five days before the appeal date ended. That notice actually says that \$829,000 and then when we made the appeal it was increased to \$1,001,291. I've never had this happen where the value went up after the appeal date. As far as using the cost approach you have to assume the economic life of this property. Let's assume it's 60 years with 24 years clicked off would certainly be worth 25% depreciation. We are trying to maintain it to the current standard. This is an older frame property with maintenance of a building 24 years old. I don't know how this compares to other properties in terms of other apartments but I feel its very subjective. I personally do not believe this property would sell anywhere close to that. We feel the property should be valued on the income approach which we have provided. There are no other properties in Twin Falls that I'm aware of built this way.

John Knapple, Appraiser, do you know if the capitalization rates applied to you, did they include a rate for the property tax? Mr. Durst yes. They are all based upon operating properties including all tax. Mr. Knapple, so the 5.6% includes property tax. Mr. Drust yes. Mr. Knapple I noticed with taking the property tax included and what that does it actually takes out the property tax twice. With our income statement we would add it back in then divide it by the cap rate because it does include that rate. Instead of 47,000 would of income you would actually have closer to 57,800 income that we would capitalize. Usually a capitalization rate has a interest rate, tax rate and recapture rate. Mr. Durst those are all built into that number. Mr. Knapple so we don't take out the expense for property tax it would not be allowable. We take the tax off and then capitalize. That's just a formula for income approach. Mr. Durst I understand the formulas but there is another approach where you separate the return to building and land would be another approach. There has been no income approach whatsoever in establishing this value. Mr. Knapple right. Mr. Durst we are appealing the value based on income.

Commissioner Mikesell we will take this information under advisement and give you a written decision by July 14th by 5 p.m. There will be an opportunity to appeal.

Reynold's Funeral Chapel/White's Mortuary

Jeff Glasspool received the oath. Mr. Glasspool we have three appeals. I would like to waive the Sunset Memorial Park account. We accept the County's value. The Reynold's Funeral Chapel this is a standard building we calculated at good. We come up with a value of \$548,165. White's Mortuary property is very much the same. We valued on cost using Marshall and Swift this is a higher quality building. This is a 69 year old building. For replacement cost new and depreciation we come to a value of \$192,087 adding back in the land value it is \$400,427 for the property.

Mike Brown, Appraiser, we will go back to the property at Reynolds. If we move to the 10th page I can give our cost breakdown. It was a class C and D both masonry and wood frame average class average condition. We have a square foot price of \$70.60 for the 11,414 square feet bringing our total to \$805,703. We hold it at 50% depreciated leaving it at \$402,801. There are other improvements associated with that. There is a commercial canopy not accounted for. There is a small shed. There is the concrete and asphalt for a total of \$39,620 bringing out cost approach to \$442,511. We add our land value to total \$580,631 for that property. On the White's property it's the 8th sheet is our commercial building appraisal record. That building was built in 1939 but has several additions. Four pages behind that you come to the effective year built computation sheet. It was built in 39 and remodeled in 1963 with an addition added on. We have an effective year built of 1953. It's still a relatively older building. It is a class C construction, masonry. We have it as average class and average condition. Our value is \$83.31 per square foot with 4,926 square feet for a total of \$410,374 however it has a basement of 76,390 because it is finished. We have \$486,764. We apply 50% physical depreciation leaving a value of \$219,036. The yard improvements there was an old hand elevate, we gave it zero value. There was asphalt, garage, and crematory which we gave zero value. A canopy and a brick retaining wall against some of the parking lot. \$40,660 for yard improvements for a total of \$259,696. Add that with the land value, we are at \$468,036 total.

Mr. Glasspool when I look at these older buildings and especially the one on 4th Avenue Marshall and Swift are requiring you to push this down to 80% depreciation.

John Knapple, Appraiser, we have modified those depreciations. We also use Marshall and Swift. We modify that to this area. Every cost manual will tell you you should do your own study. That's what we do. We try to determine what the market says the property is selling for. Mr. Glasspool these properties have a very narrow limited use. Mr. Knapple in his estimate of value when he worked stuff in Marshall and Swift he does not have anything down for the other improvements. The paving, concrete and other things. If he did, it would add \$40,000 to each property.

Commissioner Mikesell we will take this under advisement and have a written decision by Monday July 14 at 5 p.m. If you are not satisfied with the decision at that time you have two other avenues for appeal.

RPT05820010020A

The appellant was not present for the hearing.

RPT1701000002CA

The appellant was not present for the hearing.

RPT57110000010A

The appellant was not present for the hearing.

RPK91560060040A

The appellant was not present for the hearing.

RPT38800090250I

The appellant was not present for the hearing.

RPT4661000001RA

Commissioner Kramer motioned to uphold the Assessor's value of \$519,098. Second Commissioner Urie. Motion passed.

RPT00107042418A

Commissioner Kramer motioned to uphold the Assessor's valuation of the Canyon Vista FLP of \$1,857,016. Second Commissioner Urie. Discussion. Commissioner Mikesell after reviewing the information from the Appellant and Assessor our decision is based on that information. Motion passed.

RP10S18E203605A

Commissioner Kramer I don't know what its worth but it's not worth that. Commissioner Mikesell the burden of proof is on the Appellant. The Assessor provided adequate information about the ground. The Appellant provided information about sales, but nothing in writing. Commissioner Kramer I think he proved at \$1 a sack for spuds it is an agriculture property not a commercial property. Commissioner Mikesell the burden of proof is on the appellant and he did not supply adequate information in my opinion. He provided no written information. Without that proof the Code says the Assessor's assessed value is accurate unless the Appellant can prove by a ponderance that the Assessor is wrong. We cannot make decisions on maybes.

Commissioner Mikesell motioned to approve it as presented by the Assessor at \$513,832. Motion dies for lack of second.

Commissioner Mikesell in the book the Idaho Association of Counties gave there is a highlighted section about the proof that has to be provided by the Appellant. We had no evidence presented. Commissioner Kramer he called in so he had no information to send us. Commissioner Mikesell we have had information sent to us all day long from people who were not here. Commissioner Urie he did not propose a number. Commissioner Kramer I think its being evaluated as commercial property.

RPT06340070030A

Commissioner Kramer motioned to uphold the Assessor's value of \$228,855. Second Commissioner Urie. Motion passed.

RPT42660010010A

Commissioner Urie motioned to approve the Assessor's value of Canyon Rim LLC for \$1,507,591. Second Commissioner Kramer. Motion passed.

RPT38820020130A

Commissioner Kramer motioned to uphold the Assessor's value of \$290,099. Second Commissioner Urie. Motion passed.

RPT38820030090A

Commissioner Kramer motioned to approve this as presented by the Assessor. Second Commissioner Urie. Discussion. Commissioner Kramer all the evidence he presented seemed to show this market value for this property within the 90 to 110%. Motion passed.

RPT0001055011AA

Commissioner Urie motioned to uphold the Assessor's value of \$153,255. Second Commissioner Mikesell. Discussion. Commissioner Urie due to the cost of the remodel it is invested in the property and I think the assessment is proper. Commissioner Kramer due to the fact we couldn't get inside to valuate it properly, I guess. Commissioner Mikesell let the record reflect we did take into account her charges there is a conflict and I personally do not see one nor understand her basis for her desire for us to recuse ourself from this. Motion passed.

RPT1941002002AA

Commissioner Kramer motioned to uphold Assessor's valuation. Second Commissioner Urie. Discussion. Commissioner Kramer this is a buildable lot in town. Motion passed.

RPT2481002028BA

Commissioner Urie she's only appealing one chunk of the property. Commissioner Mikesell they put the buildings on one chunk and the other they assessed only the land.

Commissioner Kramer motioned to approve and uphold the Assessor's valuation of this property for \$687,937. Second Commissioner Urie. Motion passed.

RPT32550000010A

Commissioner Kramer motioned to uphold the Assessor's valuation for the Blackhawk Rental Properties. Second Commissioner Urie. Motion passed.

RPT00107142461A

Commissioner Urie motioned to approve the Assessor's valuation on \$580,631. Second Commissioner Kramer. Discussion. Commissioner Mikesell when you listen to the gentleman and his Marshall and Swift valuation I think we are assessed at a lower rate than he has. Motion passed.

RPT0001058006BA

Commissioner Kramer motioned to uphold the Assessor's valuation of White's Mortuary at \$468,036. Second Commissioner Urie. Motion passed.

Commissioner Kramer motioned to leave BOE and return to Board of County Commissioners. Second Commissioner Urie. Motion passed.

In the Matter of SIRCOMM

Commissioner Mikesell attended the SIRCOMM board meeting.

There being no further business, the Board recessed until 8:00 a.m., July 10, 2008, at the Commissioners Chambers, fourth floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 10, 2008, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 9 July. Present: Commissioner Tom Mikesell, Commissioner Terry Kramer, Commissioner George Urie, and Clerk Kristina Glascock. The following proceedings were held to wit:

In the Matter of TAXES–BOARD OF EQUALIZATION

Commissioner Kramer motioned to go into the BOE. Second Commissioner Mikesell. Motion passed (Urie absent).

RPB79350010010A

Greg Luce was administered the oath. Mr. Luce our appeal is on the fundamental way Twin Falls County assesses Kacy Meadows. There are a number of Supreme Court cases on how to assess these properties. First of all, this is really hard. There is no fault and there is no guidance on how to do this. It's very difficult for me to do this and the County to do this. This is a tax credit property. Almost 10 years ago, I built the property. When I built it, I got a wad of dough and paid income taxes on it. I must rent to low income people, monitor the stuff, so when we talk about income it doesn't make sense there isn't any. We are limited by the State of Idaho that we are to charge rent on the least amount we can get by. Our agreement with Idaho Housing is if we make any more money than what is needed to run the building we must pay it to them. Two decisions have been made. In Greenfield, the functional use should be the driving force in how you value low income properties. In our mind that is primarily the income approach. We always argue for the income approach. We have properties in about 25 counties. This is the only County I'm appearing at this year. Scott has done a wonderful job trying to get information out. I'm trying to make the property work and paying these taxes the property won't work. Historically, the County valued it one way a number of years ago and changed the way they valued it. As time goes on we went to the Supreme Court with Brandon Bay. The Court said you had to include the value of the tax credits. It was an income approach should drive you and you have to include it as part of the value. I hate that. But it means the first year out of the chute we have the most and now we have nothing. The County is faced with this and the State is faced with this how to deal with these issues. I'm fine with how we do it as long as the value reflect my property is getting less valuable. The Twin Falls County Assessor they raised the value throughout the County because everything went up. That's not true,

Kacy Meadows didn't go up. They used cost approach to value. We don't think that's right. We don't think that Greenfield or Brandon Bay told them to do that. We have counties where we think they are 15 to 20% too high. We think we have a million dollar property and you are saying we have a million and a half dollar property. We'll tell you everything you want to know. If you don't get it from us you can get it from the State of Idaho. We took a look at what we think the value is. That would be the restricted income approach sheet. The income generated by this is we are \$750,000. The next sheet says we are going to get the tax credits and since this is the end we are going to add \$200,000 of tax credit we will no longer get and we are at a million bucks. We would like you to set the values there. We think that's right and consistent with what you did last year.

Mike Brown, Appraiser, this is true we trended the land and that triggered a 12 % increase in land value. When Diane Hunt contacted our office about it and I explained what we had done, she indicated that through the analysis she did if the land goes up the buildings proportionately go down. She said the value would go down each year. I then contacted Scott because I was not familiar with the spreadsheet. We reviewed the information and the value did go down to \$1,487,907.

Scott Erwin, State Tax Commission, Greg and I have talked about this a little bit. Everything he said about where we have been with this issue is true. We were all over the board. The industry, Tax Commission and Assessor's Association have been working diligently to come to common ground on how to appraise these Section 42 properties. A couple years ago we retained a firm from Spokane and they came to the Assessor's Conference and demonstrated the way they go and value these properties. The Greenfield case said you needed to consider actual functional use. What that means is finding comparable information from non restricted properties was not the correct way to do it. You have two income streams, the restricted income stream and the tax credit stream. They are established for a 10 year period of time. We have tried to follow the advice of another MAI to look at this theory and see if this is how we are to go through. He said yes this is how we would do it. Our real difference here is I'm using a higher tax credit of 5.9 instead of 5.19 and I'm also using a higher capitalization rate which is a lesser value as well. The difference today is the question of whether or not we still have 3 years of tax credits. Mr. Luce isn't sure about this. The information Mike got from Dianne Hunt was there are 3 years left. The other issue is the law requires the Assessor to use all 3 approaches to value. I don't think Greenfield or Branford Bay said you use one approach to value. You must use all three. The last page of the document Mike submitted, it says reconciliation on the top, you see it weighs all three approaches. The difference is the amount of tax years I have discounted compared to what we have.

Mr. Luce when I look at my records I see, my guess, our first year credits was 2000. That would mean 2009 would be our last year. We're just two years different. The number is not hugely significant. I'd love to be right and have 100,000.

Mr. Erwin my testimony would be if we change the income number it would change it some. The real issue is the Assessor's Office has to consider all three approaches. Mr. Luce doesn't want to use cost approach, which I agree with, but that's why we put 70% weight on income. That's how our number is derived.

Mr. Luce as to the market approach as Scott says there is no market. If there is a sale of these

properties it would be a negative amount of money. I don't want Kacy Meadows, I guarantee Kacy Meadows. In 44 years, when my extended use agreement expires, is when I can sell it. In terms of market, nobody wants it. If you know what's in it you don't want it. There is no value to the market. I agree that probably in the beginning the cost approach should have some significance but I think the cost approach should be 25% in the beginning and at this point closer to nothing. My lock in day was day one. I can't change my rents so I can't reflect the changes in cost. If I were to build that today and it would cost it more I would tell the Idaho Housing Agency these are the rents I need to support the cost. I can't do that today. I'm stuck at income as the only real value to this property.

Commissioner Kramer so you have to keep this property for 44 years. Is that a contract? You cannot sell it. Mr. Luce exactly. For 15 years if anything goes wrong there is recapture to IRS. For an additional 30 years we are under contract with the Idaho Housing Agency for extended use. It will be low income housing for 44 years and the rates will be determined by the Idaho Housing Agency. My exposure in terms of paying people back for failing to rent low income last for 15 years. But it would result in lawsuit. I have three regulatory agreements, and, if sold, you would have to be approved to buy it and follow the same rules. My entire project is rent restricted through Section 42. I also have another layer of rent restrictions through HUD and the Idaho Housing Agency.

Commissioner Mikesell stated we will take this under advisement. We'll render a decision by the 14th and you have the opportunity to appeal to State or District Court.

RPT00107042407A

Linda Wills was administered the oath. Ms. Wills we are a senior community. We know the properties around us have jumped in value. I have never heard of the income approach and would ask that we look at that. We lost a lot of our access to the State on the Pole Line Road side. As of now the city has decided that Harrison will not go through. The college doesn't want it. So Harrison from Pole Line is not on the new transportation plan. That leaves us with one access. We are what we are. If the day comes that we can sell it and get some of this big bucks these places are selling for we'd love to pay it. Right now we can't. It would mean huge increases for our residents and I'm quite surprised when I sat through the last one. I believe we should have been on an income approach.

Gerald Bowden, Assessor, by Idaho Code we have to be at market value. We can be within 90 to 110% but our goal is 100%. The gentleman you saw here represents the State, and he oversees us. If we are not where we are supposed to be the State will move us. You are well aware of the activity on Pole Line. We have had so many sales we have to move to market value on those. Having the size you have it's an asset but property tax liability. Income approach wise to be able to do it you have to have a lot of market data. We will have your individual income flow, nets, and vacancies. We have to have that from other properties as well. We don't have the data now. In the next few months we are going to send out a questionnaire getting information on your income and expenses so for next year that is viable. At this point, the other one, as Section 42, has a unique thing we have to follow. The values we come up with are a cost grouping or accumulation.

Mike Brown, Appraiser, the first property is Lazy J. We have the parcel number, legal, and descriptions. We have our office appeal form followed by the lot size and square footage diagram,

the commercial building appraisal record. The building that is on this is a 1970 constructed. We label it as a clubhouse. It's the office, mailroom, and some meeting facility rooms in there. We then go to the land information. Again with this property there was an excessive amount of frontage so we did adjust it 25%. The Crystal Report outlines the buildings and improvement portions followed by general breakdown of the clubhouse and mobile home park values. Our property record form lists the values over a period of years. The lower portion of that is the land data again. The following page is a sketch of the clubhouse. The following is the breakdown for the mobile home park sites. I came to a value of approximately \$8,000 per unit.

Ms. Wills in all your figures I never heard you say 400%. Could you explain that? Mr. Brown that is the increase in the land value and the reason this is the market I'm finding out there is selling. I understand the shock value on that. My problem is we have to be at market value. The State requires us to be or they will do it. When we did our study out there, and I visited with Mrs. Wills we both know the property is going up, I sympathize, but I have to abide by the State rules. I might add that she more than willingly gave us income information but again it was site limited and without that income information from multitude of these parks so we can derive a market value we don't have the capability yet.

John Knapple, Appraiser, the land value, fortunately, is not as drastic as the McCalls, Sandpoints, Coeur d'Alenes where people around the lake have owned property for generations and the property suddenly went to a million dollars in one year. That is exactly what has happened here. It was worth a certain amount and in a two or three year period it has skyrocketed. If the property a mile away sells for \$18 a square foot it will drive it up even more.

Commissioner Kramer on the access to Pole Line then that Harrison Street access is on this property and it's a full intersection and services both Hertz also. Mr. Brown no, just Lazy J. Commissioner Kramer it's a large intersection turn in and is developed. Mr. Brown yes. The entry to the mobile home park has been moved to the east of the property. Ms. Wills Lazy J is a corporation. The Lazy J property is on the east side of the coulee. My sister owns Canyon Vista. This was our family farm. My parents did estate planning and divided it up equally. There's Lazy J and three 20's. We are completely separate.

Commissioner Mikesell as you are aware you are sitting on a gold mine. It's not today because you don't want to sell it. It's where a lot of wonderful people live. But we're encumbered by State law to do what we have to do. With that I'll tell you we will take everything under advisement and render a decision by the 14th at 5 p.m and you can appeal again if you are not satisfied.

RPT001070424510A

Linda Wills I'm here basically for the same thing. I get no income from this strip. When the 20 acres were separated by my parents that was part of the rest of my property which is right next to it. The City annexed Lazy J into the city. That's what took the strip away. I am here solely about the strip. Someday if there is a change of land use which I'm quite sure there will be. It will be valuable then, right now its not.

Mike Brown, Appraiser, again the valuation summary sheet is our first copy along with the aerial

view. This is part of the 20 acres she had. The mobile home sites are somewhat divided there. Following page is property record card outlining the values. The frontage is supposed to be a lot narrower and it was adjusted this way. If she tried to sell the lot by itself it would limit the value so we took 15% off that. The Crystal Report outlines the categories for land and improvements. Our plot map outlines the square foot and acreage.

Ms. Willis I appreciate your time. Commissioner Kramer how wide is the strip in the back? John Knapple, this is 68 feet wide. Ms. Willis the Canal Company's lateral runs right at the edge so it's not as if you could build on it. Mr. Brown the way we come up with the percent to deduct is we have a chart that tells us. It's not arbitrary it's applied equally to all properties.

RPT5901003003AA

Jack Bishop was administered the oath. Mr. Bishop the first property is a vacant lot along Blue Lakes North. The corrected 2008 assessment notice I have placed the values of 2006 on the left with acreage and figure for square footage. Next column is last year's assessment which increased 45% over the previous year. This year's assessment is \$8.20 per square foot. This is a 182% increase for two years. I would like to direct your attention to the photo. It's a photo of the property in question. This property, in the past, until this last year has been a parking lot for 760 Blue Lakes Blvd North. It was required for employee parking in the original development. In the last year, as you can see, the front of the photo the other parking lot. This is where I shifted the parking lot to. Therefore the parking lot that you are looking at which is 1133 Willmore is no longer in use. Therefore I'm basically saying this is a vacant lot. It no longer has a function with the parking lot. I have no deal with the people in front. I suppose it's possible, but they've indicated no interest. I have talked to them. Any use of this property is incidental to my operation. I'm not using it as a parking lot. I believe I can develop this property but it does pose challenges. First is a transmission line that goes down through it. The wires close to the ground are Qwest, Cable One and an Idaho Power drop line which requires an 8 foot clearance. Qwest's regulations are vague. I couldn't pin them down. Idaho Power is not vague. Anything built under the transmission line would be 15 feet from the ground however you will notice it dips down so in order to build at that location you are going to have a grade change which makes maximum height 14 feet under the best circumstances. There are a lot of liability issues. I would consider this not good practice building under those wires. If you build next to them the high tension wires above come into play. Idaho Power is definitely going to review the clearance requirements for these uninsulated wires. They are going to have a considerable clearance requirement. You will note that there are some footages on one page. To get value from the property you need to create a use for it. It's 27 feet to the edge of the curb. The drive way is 24 feet, you need a 20 foot setback so you have 29 feet left of that commercial lot. Twenty nine feet is not much to build on. I think it can be developed by including the lots next door which are not commercial property. The actual use of the property is up in the air. To properly use that I would have to go before Planning and Zoning and determine the use. As a stand alone two lot vacant lot it's highly questionable that it can be developed as a unit which is on this assessment here. The concrete has been there awhile and it doesn't come up to my specifications for water retaining. If I develop this I will not use it and develop one that is more technologically sound. To use the property I'm going to have to change the grade. I don't think I can use the concrete. It's been appraised at 8.2 per square foot. I took a survey of frontage land on Blue Lakes. The median is \$10 a foot. That's over 80% of the median assessment for developed frontage property in the same area

on Blue Lakes. I think that's considerable. I believe that in view of the uncertainties of the property last year's assessment is the highest it should be raised. In the future when I develop it you can reassess it then. It will be easier to redetermine the value then.

Gerald Bowden, Assessor, Idaho Code dictates we have to be at market value. The last few years have been an escalating time in commercial values. What we do to get to our values is study as many sales as we can get a hold of. Those are the dictates we have to follow by the State. If we don't get in the standards, the State Tax Commission will move us to market value. This property is a victim of inflation on commercial property.

Mike Brown, Appraiser, the first sheet on our presentation is the value summary sheet, parcel number name, a legal description. Then we have aerial overview with the parcel outlined in red. The third page is another aerial just larger showing the property. Then we come to our commercial property record indicating the values for several years. Below that is the land calculations. I believe the 8.2 includes the concrete for the driveway. We show this as a separate value. It is true those other properties were at \$10 and they are now trended to \$11. The following page is our Crystal Report. It shows the categories for land and improvements. The improvement value being \$17,900. That is the concrete. Behind that is another breakdown on the land. We give it a 33% depreciated value due to the fact it was an average height concrete and class. We classified it as a poor. One question I have asked Mr. Bishop is if he can get us some kind of statement from Idaho Power or anybody that will limit the ability on the lot we will take it into consideration. The reason we haven't is that power line goes all the way down and it crosses a multitude of other properties.

Mr. Bishop that line only covers parking lots accruing to buildings. You don't need to adjust it if they are parking lots. This property requires development to have a value or it has no value. If you can't find a use for a property it doesn't have market value. No one will buy it if it doesn't have a use. They did increase that 94% after I changed the use. Where is the extra value? It's not being used as a parking lot anymore. You can say values went up. Everywhere else is not this property. The Code says properties will be assessed according to market value. If you take every property you say what will it sell for in a reasonable amount of time. All I'm asking for is some reason here. I do plan to work on this next year and go before Planning and Zoning. I would like for you to be reasonable on this. 94% is a big increase when I change the use.

Gerald Bowden, Assessor, is there an easement? Mr. Bishop it's a ground easement. If you build on that you build at their convenience only. They have to have access to the lines obviously and you can't be in their way. If there is deviation from the norm, we need documentation.

John Knapple, the offices on the other side Sprint are they not using that parking lot. Mr. Bishop I haven't closed it yet. My position on that is I won't close that, block it off unless I have a problem. If people park there it's because they wanted to park there that day. The other one is not necessary and I won't leave it that way.

Commissioner Mikesell we will render a decision by the 14th at 5 p.m. and you have the opportunity to appeal.

RPT0721000001LA

Mr. Bishop this is developed property on 1886 Addison Avenue East. It's the same situation. I've indicated 2006, 2007, 2008 valuations. I understood this to be a catch up type of thing. My concern on this property is the increase in 21% this year for 2008. One of my concerns is based on the last year I have not developed the rest of it. Two thirds of it is still a shell. I'm renewing the building permit and hopefully finish it this year. Improvements will increase on that. It's been my experience. I have had it for rented for a couple years now. I've talked to another people and the rates I've mentioned which I think are reasonable have been rejected as too high. A building like this, it's value is directly tied to increase in rental rates. I understand increased building costs and they don't always add to market value. They do in the case of rising rents. On that street I haven't seen a decrease in vacancy rates. After next year, when you reassess this, I'm very sure you will be above market value as it stands now this is getting close to market value. I'm concerned about the 21% increase. In the last year I don't think we have had an increase of value on these types of properties. I understand some land values in other areas have gone up. We are in a real estate meltdown and I believe because of lending values we are affected. We do have ripe areas in Twin Falls. The statistics you are using may indicate this but my concern is my property. I'm just asking for you to not increase it 21%. I just want you to slow down and next year reassess it after I finish it, and we'll see what it's worth.

Gerald Bowden, Assessor, the inflation over the past few years warranted a catch up on commercial.

Mike Brown, Appraiser, first is the valuation summary sheet listing the parcel number, owner's name, property address. We have an aerial map that shows the relationship to the townsite. The following page is just an expanded view of that. Next page is property record card indicating values over the past few years. We do show it is 76% complete and there is a shell on a portion of it. On the next sheet is the Crystal Report outlining the commercial categories and values. The next is the CO record for the property. We have a sheet for the sketch. That I show there is 1880 square feet finished in the Daisy's Ice Cream Parlor and the rest is the shell portion only. While I was out this year I noticed the floor was somewhat different. That floor was on the building that was originally there and burnt down. I gave the value of the floor a 1973 and it changed the effective year built to 2000. The complete sheet shows the portion that is 60% unfinished. The following page lists the asphalt for the parking followed by our commercial building and appraisal record filled out while we are on site. Following the appraisal is the land information sheet. It is followed by a photo of the subject property and our land drawing indicating the acres and square feet size. The next page is our office appeal form and that is followed by the official notice appeal form.

Mr. Bowden where it's a project in progress and it sounds like next year it could be a complete building we will look at that at that point of time. We are trying to determine if it was for sale in its current condition what the value would be.

Mr. Bishop I was confused by what did you say the percentage of completion was. Mr. Brown the excavation foundation floor structure and roof was complete. There was no framing completion. The exterior wall cover was completed. On the plumbing and sprinklers there is no sprinkler but the plumbing is roughed in and I came to a complete on 40% of the 60% that's a shell. Mr. Bishop my whole thing is projecting market value on what I can get out of it on rental rates. I've spoke with Mr.

Bowden about this. As an investor the only thing that matters to me is income. Replacement cost is a negative not a positive. It's an important approach to value. Mr. Bowden it is a package. We are going to start preparing a database for income information so probably within the next 3 months we will send out a questionnaire and I hope you will participate in. It will help us put another piece of the puzzle together.

Commissioner Mikesell I appreciate your statement. Your concern is your lot and your ability to manage and make a profit. Ours is different, we are trying equalize everyone's market value. We can't consider one lot, we have to consider the entire county. Sometimes it doesn't seem right but we have to equalize all properties not just one. It's difficult.

Commissioner Mikesell we will take this under advisement and issue a decision by the 14th. If you are not happy you have two avenues to appeal.

RPT2811004006CA

The applicant was not present for hearing.

RPT00107236645A

The applicant was not present for hearing.

RPT00107236630A

The applicant was not present for hearing.

RPT00010180110A

The applicant was not present for hearing.

RPT31810010060A

The applicant was not present for hearing.

RPT00010870210A

The applicant was not present for hearing.

RPT0001071001AA

The applicant was not present for hearing.

RPT5901002001AA

The applicant was not present for hearing.

RP10S18E203605A

Commissioner Kramer motioned to uphold the Assessor's valuation of the Robert Meyers property for \$513,832. Second Commissioner Urie. Discussion. Commissioner Kramer this is in the Kimberly industrial area and zoned light industrial. Motion passed.

RPT1701000002CA

Commissioner Kramer motioned to uphold the Assessor's valuation on the James D. Hansen

property of \$829,193. Second Commissioner Urie. Discussion. Commissioner Kramer this person did not show up at the hearing. Commissioner Mikesell there is no information to repudiate the Assessor's information. Motion passed.

RPT05820010020A

Commissioner Urie motioned to uphold the Assessor's valuation on the ALC Properties Inc property for \$2,463,859. Second Commissioner Kramer. Discussion. Commissioner Urie no evidence presented to refute these values. Motion passed.

RPT57110000010A

Commissioner Kramer motioned to uphold the Assessor's valuation on William Fitzhugh at \$314,452. Second Commissioner Urie. Discussion. Commissioner Kramer no evidence was presented to disclaim the Assessor's value. Motion passed.

RPT5581001006A

Commissioner Urie motioned to approve the Assessor's valuation of the Pat Parrott property in the amount of \$647,546. Second Commissioner Kramer. Discussion. Commissioner Urie no evidence was presented to prove the valuation was wrong. Motion passed.

RPT05570010040

Commissioner Kramer motioned to uphold the Assessor's value of \$340,795. Second Commissioner Urie. Discussion. Commissioner Kramer no evidence was presented to repudiate the Assessor's values. Motion passed.

RPT59510020050A

Commissioner Urie motioned to uphold the Assessor's value of the Pollard property of \$339,906. Second Commissioner Kramer. Discussion. Commissioner Urie no evidence was presented that the growth in value wasn't property. Motion passed.

RPT00107216160A

Commissioner Kramer motioned to uphold the Assessor's value of \$204,409. Second Commissioner Urie. Discussion. Commissioner Kramer no evidence was presented that showed this was not correct. Motion passed.

RPK91560060040A

Commissioner Urie motioned to approve the Assessor's valuation of the Cartwright property at \$346,779. Second Commissioner Kramer. Discussion. Commissioner Urie no evidence was presented that would change this value. Motion passed.

RPT38800090250I

Commissioner Kramer motioned to accept the Assessor's value of \$213,411. Second Commissioner Urie. Discussion. Commissioner Kramer no evidence was presented. Motion passed.

RPE94560280007A, RPE94560280008A, RPE94560280009A

Dee Pendergraft received the oath. Mr. Pendergraft my properties are the old right of way through

Hollister. This is about 22 acres on the old railroad right of way. I have done nothing with the property except I did attempt last summer to sell some of this. As things go, I surveyed it and made the mistake of recording the perimeter so it made it three parcels not one. That's why it's in three different pieces. I attempted to sell it to a guy who wanted to put in a trailer park. Between the ordinances of the City of Hollister and the negative response of the deal with the City Council they turned it down. So it went back to square one except for me having a big survey done. What I'm saying is the property as it was evaluated recently here I thought was really out of the book. This property sits between Main Street and A street. This with a lot of effort could be made into a building site. No one has showed any interest into buying it other than the one guy who wanted to put in a trailer park. That deal went sour. So I'm looking at it doesn't make any difference what somebody offers if you can't get it sold under the conditions. The property hasn't got one dollar worth of improvement. All I have done is paid taxes on it. This is my argument on all three parcels. The only value that can be put on is if there is a real value of some kind.

Gerald Bowden, Assessor, we are required by Idaho Code to be at market value. We study every sale we can get ahold of. Hollister is a unique area. There are not a whole lot of sales. Land values have dramatically gone up. Every sale we get goes higher and higher. Every value in Hollister has gone up. Because of the parcels we must look at each parcel individually.

Mike Brown, Appraiser, on 9A we have the valuation summary and aerial shot. The next page is our summary sheet outlining the values over the last few years. Below that is land data and calculations. We previously had a commercial value that we tried to come up the best we could in Hollister but as we went out this year and looked at this property we recognized what Mr. Pendergraft said and revalued it as residential land. The excess land was valued at full market dry grazing property. The next page is the Crystal Report. The category there doesn't have last year's category. We've changed it to a category 20 for the homesite. Then we have the subject photo and although you can look on down it does not include the elevator you can see on there. It includes just the land. The next pages are parcel map indicating the acreage and square feet. Our office appraisal appeal form and then the official 2008 Notice of Appeal for BOE. I'll address all three parcels at the same time. On 8A we also changed to category 20. That would be on the north side of Main. Again it was given that one acre and the excess land a full market dry grazing. The other parcel 7A still has the elevator on it so we left it as a category 21 which is commercial but we did appraise it using the land value for one acre homesites. We felt due to the fact the elevator still being there it fit more in a commercial category. We have on that elevator we reduced it to salvage value only. Marshall and Swift assigns an 80% depreciation and we also put an obsolete value on it as it is not functional.

Mr. Bowden being the property was split in three parcels we had to look at them as individual parcels.

Mr. Pendergraft the only reason I disagree with the idea is number one I don't know of any property that has sold for this in Hollister. There have been several pieces sold in the old platted part of town. Of course the railroad property was never platted. I know that this guy that wanted to buy the property from me he wanted to make smaller parcels and they wouldn't do it and I think it's because of South Central Health. He was going to spend a million dollars to put in water lines and a lagoon,

improving the road, that's what it takes to have a value on property. Otherwise it's nothing but an old railroad bed. I've considered leveling out the berm but it's \$10,000 to do that and that was before diesel doubled and tripled in price. I can put what I want out of it but in reality it's not there. There's a dozen houses for sale in Hollister for only a 100 people in town. I'm not saying there isn't potential some day down the road but not right now.

Mr. Bowden that is our dilemma in places like Hollister. The values we put on are similar to all residential sites.

Commissioner Mikesell I'll reiterate we are not talking taxes today. Commissioner Urie if you combined these back into one parcel then you would only assess one acre for a homesite and the rest would be excess property. Mr. Bowden we can't guarantee that at this point but I would imagine that would be our theory on it.

Commissioner Mikesell we'll take this under advisement and issue a written decision by Monday at 5 p.m. If you're still not satisfied you have two avenues for appeal.

RPT00107042407A

Commissioner Kramer motioned to uphold the Assessor's value for Lazy J of \$1,604,553. Second Commissioner Mikesell. Motion passed (Urie abstained).

RPT001070424510A

Commissioner Kramer motioned to uphold the Assessor's value for KLS&M Family Limited Partnership for \$384,397. Second Commissioner Mikesell. Motion passed (Urie abstained).

RPT0721000001LA

Commissioner Kramer motioned to uphold the readjusted Assessor's value for \$347,977. Second Commissioner Mikesell. Motion passed (Urie abstained).

RPE94560280009A

Commissioner Kramer motioned to uphold Assessor's value of \$19,041. Second Commissioner Mikesell. Discussion. Commissioner Kramer this is still a building site. Motion passed.

RPE9456028008A

Commissioner Kramer motioned to uphold Assessor's value of \$19,603. Second Commissioner Urie. Motion passed.

RPE9456028007A

Commissioner Kramer motioned to uphold Assessor's valuation for Pendergraft property 07A for \$26,022. Second Commissioner Urie. Discussion. Commissioner Kramer this is still a good building lot. Motion passed.

RPR9481007008BA, RPR9481007008AA, RPR94810070060A, RPR94810070070A, RPR9481007003AA

Patrick Chapman received the oath. Mr. Chapman it would be most beneficial to do all parcels at

once. The manner of acquisition for parcel 7003AA was different. When I got all these assessment notices my take on it was this absurd, ridiculous. I was being assessed anywhere from two times, three times, and in one case five times more. The only justification for that is I'm an out of townner and outsider and I don't vote in Twin Falls County. That's the only rational justification for the so called assessment. When I called the Assessor's Office I was told it changed hands so they assessed it differently and I noted to them that all over the country property values have gone down but I've been told well in Twin Falls County they've gone up. The property in question right now I bought it in 1998 when it was sold. It was State owned property. I bought it along with other properties. In 2002, I put it in a land trust so it did not change hands, it was not sold, I put in a land trust. I have documents here to show you if you care to see them. I just did nothing more than put this in a land trust and I am a beneficiary of the land trust. We have control over the property but its actually owned by the trust. Essentially it was not sold. On the other properties when the owner of those properties passed away I bought those properties all of them from his estate. Those properties were then put in a land trust. I am the property manager of that particular trust. To say that it changed hands it did not. Before this meeting, I went and investigated this issue. I was told less than 10%. In 2007, I researched that and there were zero land sales in Rogerson. The only value the property has is if there a ready, willing, and able buyer for it. You can't say the value went up if no one is willing to buy it. In a two year period, 10 miles closer to Twin Falls, there were three property sales in Hollister over a two year period. If there's not a buyer it can't be worth more. If there is no buyer at the lesser price than there won't be at the higher price. I understand I got to pay property taxes. For me this land is going to stay bare land as long as I'm alive. It's not going to be developed. The only thing changed is I may upgrade the mobile home to be livable. Right now it's not even habitable. There were some squatters who moved in last year and damaged it. There was no water or toilet facilities. If anything was going to change, I would upgrade the living quarters. The bare land will stay bare land as long as I live. When I look out there and see sage brush and old corral it will stay that way as long as I'm alive. There is a platted road but there is not a road to the property. It's non existent. There is no justification for assessing this property for this huge amount. I don't mind paying the few hundred dollars I have been paying. I understand it but it needs to be something worthwhile and not just something somebody dreams up because I'm an outsider. On my application to have this meeting one of the questions is my estimate of the value and as far as I'm concerned there is no buyers so it ought to stay as it is. As far as the mobile home is concerned, it is a depreciating asset if you want to call it that. The assessed value on that should be decreasing. In terms of estimate on each one I have noted on my applications what I think it should be.

Gerald Bowden, Assessor, we are required by Idaho law to be at 100% of market value. That is our target. Realistically we can at 90 to 110% of market value. About four years ago we had a 7% increase, three years ago it was 15% and last year it was a 30% increase overall in properties. That's just a general picture. Commercial is even bigger than that. I'm hearing things are going down and the area we are in we are still increasing on that end. The values I'm getting right now the sales are leveled up. We are watching subdivision land right now and potentially we may have an overbuild.

Gill Sweeney, Appraiser, I was given five parcels for reappraisal. I went out to the parcel site. I did note on 3AA it's the furthest parcel from the main road we had a different title on the outside compared to the other four parcels. This was not a related parcel as far as I was concerned. You can see on the map where it is compared to Rogerson. The road that runs by the property is the road to

Salmon Falls Dam. The residential sheet shows what we have on the property. We have a line of site map and a land chart. The appraisal appeal form and the BOE form on it. This is not appraised as a related parcel because the title is under a different name. At this point I'd like to mention that property 8AA when we originally sent out notices was at \$3,696 there was an error on that and it was recalculate this morning and the property value is now \$1,828. When I went out to these parcels there was a mobile home parked on 8BA. I knocked on the door and there was no one living there. There was a big picture window you can see off the deck and you can see quite a bit of damage to the interior. I did make adjustments for that. From \$9,485 down to \$5,619. I didn't feel it was in a livable condition so that's why I made the adjustments. These four properties are all related. They are contiguous and that is how they were priced out.

John Knapple, Appraiser, we take the acreage of all four parcels and value it as one piece of property. With the computer program it says this parcel is a percent of the total and it assigns that value to the parcel based on size. I think one of them actually went down. Because the one property is by itself we had to leave it by itself. It was valued before as a related parcel and it should not have been.

Mr. Chapman if there is not a buyer how much is it worth if there is not a buyer. It only has a value if you have a buyer for property? Mr. Bowden it still has value. All we can do is find parcels that have sold and find information. Mr. Chapman it does have a value to me but not much. Mr. Bowden I don't know how many properties sold in Rogerson. Mr. Chapman then how much is it worth. Mr. Bowden it's worth what a typical property like that would be worth. My thoughts to that is closest proximity is Hollister. There are sales there. One would imagine there are similar parcels. Mr. Chapman it is what is, and I fail to see the moral concept that the County wants their piece of the action right now. In any event out there is not the same as in Twin Falls City. In Twin Falls City they did increase by less than 10% last year from what I found out. Mr. Bowden that is not correct. Mr. Chapman that's all I have to say other than I was in here some years ago on the same situation on 7003AA and I came here and tried to be a gentleman and gave facts and figures of my position. The Commission supported their fishing buddies because I'm an outsider and I'm not here to vote. This time I have no illusions about what is going to happen. Last time it wasn't worth my time to appeal it through the State and I certainly intend to do that. If I'm not happy with the letter I get I will appeal it. This is wrong.

Commissioner Kramer I added up what you said the property was worth and I added up what we said the property is worth and the difference was \$1,000. Do you think it was a large enough amount to cause distress on the total package? Mr. Chapman I didn't add it up. Commissioner Kramer if you look at what you wrote down, your values, I added those up and I added up the values the Assessor put on and there is about a \$1,100 difference. Just to point that out. Do you have the adjusted figures? Mr. Chapman I only have the ones they just said.

Commissioner Mikesell I've never fished with any of these guys nor have I had a cocktail with any of these guys, and I take my business very seriously what we do here and whether you are a voter or not a voter we are going to follow State law and do what is appropriate. We will make the decision by the 14th. If you don't agree you have two options either the Board of Tax Appeals or District Court.

Commissioner Urie motioned to adjourn as Board of Equalization and reopen as Board of County Commissioners. Second Commissioner Kramer. Motion passed.

In the Matter of MEETING

Commissioner Urie attended the temple open house.

There being no further business, the Board recessed until 8:00 a.m., July 11, 2008, at the Commissioners Chambers, fourth floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 11, 2008, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 10 July. Present: Commissioner Tom Mikesell, Commissioner Terry Kramer, Commissioner George Urie, and Clerk Kristina Glascock. The following proceedings were held to wit:

In the Matter of TAXES–BOARD OF EQUALIZATION

Commissioner Kramer motioned to go into the BOE. Second Commissioner Urie. Motion passed.

RPT00107236630A and RPT00107236645A

Mickey Burney received the oath. Ms. Burney I've taken photos of the property. It's on Orchard and Harold Avenue. We have no access on Orchard Avenue. When we bought the property we built a credit union there and we were denied access to Orchard due to the expansion of Orchard. Last year, we went before Twin Falls City and asked for access on Orchard and were denied again. We wanted to build a drive up window. The only way to access the property is between the credit union and warehouse. It's going to be pretty tough for us to put a building on there. To sell the property, there is no sewer. We were able to put in a small septic tank for the credit union. The warehouse is all open and is sugar storage. Ten years ago to extend the sewer was \$60,000. I'm guessing it would now be on the \$200,000 range. The other property sits right behind it and sits next to it. Idaho Intermountain Claims has a building there and behind the property is the Canal Company ditch. We were able to pipe it to keep weeds sprayed. You cannot build on this property. There is not sewer access. There may be access off Harold. It's an odd shaped piece of property it's 44 feet wide in the front and goes back and gets a little wider but the Canal Company easement goes through there. We purchased it for \$1,000 so we could keep the kosha weeds down. We bought the property so we could keep the weeds down. For no other reason. I've got some values of other property in the area that seem to be around the property value mine is. They have city sewer to attach to and accesses to their property which we don't.

Gerald Bowden, Assessor, on the small lot it looks like there is a parking area. Ms. Burney this piece my husband moved some trusses and a trailer temporarily. All of that is going to be moved. We don't do anything on it. All the stuff is temporary storage and is going to Kimberly. Part of our agreement with Amalgamated is to keep everything away. There is a little bit of ground up gravel

and lime chips down because it aids in the growth of Kosha weeds. It helps to keep the weeds down. I'm just questioning land value not the value of the buildings.

Mr. Bowden commercial land and improvements have went up insanely the last two to three years. We are required to be as close to market value as we can. The law says we have to be at market value. The guideline is 90 to 110%. We study sales continuously. We compare then with the values on the property that sold and apply it across the board. It took a hit across the board.

Mike Brown, Appraiser, on the property 6630 we have our valuation summary sheet with parcel number, ownership name, legal, and address. The following page is the aerial view of the parcel outlined in red. Followed by the property record card. The appraiser combined all three lots and he valued them as one. So it did decrease the value. The following page is the improvement record for the office followed by warehouse information. The next page is our crystal report outlining the categories for land and buildings. The back side of that is more deductions for the excess sized lot. The Crystal Report and sketches of the credit union. The commercial building record that we fill out on site of the credit union. The land information page follows that. The 6645 parcel is land only. The valuation summary sheet and aerial overlay and property record card. The land values went up there as well as all over the County. That goes with a 50% deduction for the excess size lot. The remaining pages are Crystal Report and photos.

Mr. Bowden we treated the land as one package. We did note the coulee and slopping problems and deducted for that. The larger parcel we focused on the gravel. It can be used to store trucks or whatever. We have to look at function.

Mr. Brown to address the access issue it is true there is not access granted off Orchard, but there is access used off Orchard. The property does have a driveway on Orchard were the Credit Union sits. She is correct in the fact she cannot get a building permit to use the building itself official.

Ms. Burney you said that you took the value compared to the commercial. Most of those have sewer access and access off of major roads, was it taken into consideration I don't have access and the sewer problems? Mr. Brown the land value we put on it is much less than a property that has more city services. We did have a few sales in the area. One being the actual property the credit union bought themselves. We do put a slower value per square foot on that property due to location. Ms. Burney I have a valuation of the Cook warehouse which sits on Beryl Avenue and is also used for sugar storage. It shows 46,200 similar type but it does have sewer services and the larger building. I took comparatives of the Valley Woodworking that is off Eastland. That building is 180 x 80 and has Eastland frontage and the value of it was 19,380. Those properties have similar buildings on them and the values are considerably less. I think my property is overvalued. I can't sell it the way it is and there are properties around there that are valued much less than mine with more access and sewer hookups. Mr. Brown acreage size would be the key in value to those parcels.

Commissioner Kramer how far off of Orchard is the access into this sugar warehouse and the credit union. Ms. Burney we are almost 80 feet. You go down Harold 80 feet to get into credit union. They defer the curb and gutter until they decide to go through with the Comprehensive Plan. Commissioner Kramer does Harold Street then eventually loop back to Eastland? Ms. Burney it hits

Warren and Beryl and between there you can get off. They were going to widen it down there to the railroad tracks and then stop.

Commissioner Mikesell we'll take this under advisement and issue a written decision by the 14th and remember you have two avenues for appeal.

RPC9501008007AA

Commissioner Kramer motioned to rescind the exemption since it is now a rental home to generate cash. Second Commissioner Urie. Discussion. Commissioner Mikesell as Mr. Kramer stated the church has conveyed it is no longer an exempt property. Motion passed.

RP06S12E369020A and RP07S12E143001A

Commissioner Kramer motioned to rescind the exemption for Bell Rapids Mutual irrigation Company properties. Second Commissioner Urie. Discussion. Commissioner Kramer this company is no longer in existence. All of the water rights have been sold. This would purely be storage and is no longer delivering water. Motion passed.

RPT16980010010

Commissioner Urie motioned to approve the exemption for property RPT16980010010. Second Commissioner Urie. Discussion. Commissioner Urie this is for religious use. Motion passed.

RPT16980010021A

Commissioner Urie motioned to approve the tax exemption for parcel RPT16980010021A. Second Commissioner Kramer. Discussion. Commissioner Urie this is property owned by the LDS church used for religious purpose. Motion passed.

RPT16980020070A

Commissioner Kramer motioned to approve the tax exemption for parcel RPT16980020070A. Second Commissioner Urie. Discussion. This is a parsonage for the president of the local LDS church.

RPT00107110450A

Commissioner Urie motioned to approve tax exemption for parcel RPT00107110450A. Second Commissioner Kramer. Discussion. Commissioner Urie this is a church meeting house and recreation building for the LDS church. Motion passed.

RPB79350010010A

Commissioner Mikesell motioned to accept the value of \$1,487,907. Second Commissioner Kramer. Discussion. Commissioner Mikesell Scott Erwin brought these values in. Commissioner Urie I will not vote because I was not at the hearing. Motion passed (Urie abstained).

RPR9481007003AA

Commissioner Kramer motioned to approve Assessor's valuation of the property \$7,060. Second Commissioner Urie. Motion passed.

RPR9481007008AA

Commissioner Kramer motioned to approve Assessor's valuation of this property at \$1,828. Second Commissioner Urie. Motion passed.

RPR9481007008BA

Commissioner Mikesell motioned to accept Assessor's valuation at \$7,447. Second Commissioner Urie. Motion passed.

RPR94810070070A

Commissioner Kramer motioned to accept Assessor's valuation at \$3,630. Second Commissioner Urie. Motion passed.

RPR94810070060A

Commissioner Urie motioned to accept Assessor's value on this property at \$3,630. Second Commissioner Kramer. Motion passed.

Idaho Trust Deeds

Rick Giesler and Gary Slette received the oath. Mr. Slette the Bushwood Subdivision stands separate and apart from the other lots subject to appeal. This is not an agricultural exemption issue but a strict and pure valuation issue based on comparable sales. Mr. Giesler I would say that based on my evaluation on what I would sell it for. I would sell it for \$50,000 today with terms. It's less than others because it's on the fast road 3700. We're not far apart on that one but I think values have dropped out there and I think \$50,000 would address it. Just sales in the adjacent subdivision of mine which is a superior subdivision because it has pressurized irrigation and they're not on the same road. I think I would have to discount this one to \$50,000. I've offered it for sale at 50 with no offers.

Gerald Bowden, Assessor, you said it was listed around 50. Mr. Giezler it's not listed but offered at 50. Mr Bowden the law dictates that we have to be at market value. We are shooting for 100% of market value. We can be within 90 to 110%. The values that we have on properties. We look at sales of properties that occur. We take information we glean from them and apply them to everyone else. The values are based on October 1, 2006, through September 2007. Once we have that information it should be time adjusted to January 1, 2008, which is the basis for all evaluations. We are aware there is a potential overbuild and spec homes we are watching where those values are going. We're seeing a flatness right now. But that can change in a heartbeat. We are watching where they are. There has been a serious inflation of values in the last two to three years and we are in the mode of catch up.

John Knapple, Appraiser, the packet before you is just the normal. It shows where it is located and the process. No special adjustments have been made it for location or being on 3700. It's valued the same as all the other lots in the subdivision. The sales that we used were from the area to get the land table and valuation that we did. The value of \$61,260 is in line with all the other subdivision lots in that subdivision and surrounding. I haven't looked at the ones to the east. I was under the impression you wanted a farmland value on it based on your appeal.

Mr. Slette I'm trying to think from an evidentiary perspective Idaho Code says a landowner is capable to render an opinion of the value on his own property. If you have a guy under oath which is a good concept saying here today I'll sell that lot at \$50,000 and give terms is someone will buy it, to me that's good terms to what fair market value is. I understand what Gerry goes through to establish his value. We're just suggesting his opinion as 50K ought to carry some water.

Commissioner Kramer so you are telling me none of this subdivision has pressurized irrigation. It's all irrigated with wells. Mr. Giezler yes. Commissioner Kramer does it have water rights. Mr. Giezler yes it does. Commissioner Mikesell when did you plat this? Mr. Giezler I bought it after it had been platted and I finished it. I only ever sold one lot for over \$60,000 in that subdivision. Commissioner Mikesell we will take the information under advisement and render a decision by the 14th at 5 p.m., and there are two options for appeal if you are not satisfied.

Emerald Heights and Belmont Stakes

Mr. Slette we propose to take all of the contiguous lots up as a single issue since what we are seeking is the application of the agriculture exemption under Title 63 of Idaho Code. Exhibit 1 is a subdivision plat of Belmont Stakes and Emerald Heights. The second is a SCS map of the area. It has an outline of the property right here. This property is located approximately two miles south of Curry Crossing. Commissioner Mikesell what is the date of the map? Mr. Giezler it's the most current one available. I don't know what the date is. Mr. Knapple our aeriels are 2006. Mr. Slette without regard to the date I'm trying to put it into evidence. Exhibit 3 is the farm and tract detail listing from the Farm Service Agency relative to this property. Exhibit 4 is 15 color photographs depicting the active agricultural use showing the pond from which irrigation water is drawn, the sprinkler system, and the alfalfa crop being grown on the property. Exhibit 5 is an area map showing the properties surrounding the land in question as well as assessment notices for the properties surrounding the property of Idaho Trust Deeds LLC. Exhibit 6 is a copy of Idaho Statutes to which I will be referring. The gyst of today's appeal is the land within the platted subdivision is being farm by his tenant. The critical element that we will be looking at in statutes is the definition of land actively devoted to agriculture pursuant to 63-602K. 63-6041A tells you as a Board of Tax Appeals what it means to be actively devoted to agriculture. If the area is five contiguous acres or more and used to produce fee crops it is entitled to the ag exemption. Subsection 2 indicates if there is a covenant that preclude ag use than it is not capable of receiving the exemption. Although there are covenants on this property there is no restriction prohibiting ag uses. Subsection 6 of the code section on the third page states that the act of platting land actively devoted to ag does not in and of itself cause the land to lose its status if the land otherwise qualifies under the exemption. Paragraph 7A contiguity according to that section is not lost solely by the reason of the roadway on the property.

Mr. Giezler I have a tenant farmer, Greg Hull, it's not written but he farms it. I pay the taxes and the water, and he pays seed and everything else. The restrictive covenants do not preclude the use of land as agriculture. It has alfalfa hay. The first cutting has been taken off. Enough of the lots are contiguous to make five acres. One lot is utilized for the irrigation pond, lot 12 of Belmont. Mr. Slette some lots are sold but we are not seeking to have the ag exemption applied to lots not owned by Idaho Trust Deeds LLC. The issue is all the other lots owned by this owner. I think the photographs depict clearly active agricultural use. We have a cash lease situation. I believe that the

provisions of Idaho Code 63-602K are such that if you look at subsection 3 as to how a cap rate is to be applied to an economic rent we know that these lots ought to fall into the same category as irrigated ag land. I provided you the neighboring property assessments so you could see how land is being assessed. We believe the appropriate assessment would be like neighboring property owners at \$1,333. We ask that you apply the standards to these properties. Gerry and I have spoke about this issue and we agree to disagree. It is the County's requirement to have a subdivision is the roads must be in place. The statute addresses that.

Mr. Bowden we obviously try to follow Idaho Code which are the rules that govern us.

Mr. Knapple when we received Mr. Giezler's appeal, I drove out through the subdivision and looked at it. It's being farmed, it has alfalfa hay on it, his renter was actually swathing hay the day I was there, it had handlines on it, so it is actively devoted to agriculture. Our valuation is based on the roads being there and the utilities being there in place for each lot. Everything is actually there if he were to sell one lot. In subdivisions, we go out and look at it and see what percentage of subdivision is actually in. The handout for Belmont Stakes on the fifth page we have three or four different types of subdivision. We broke down what each portion of that improvement adds to the value of the lot. In this case the streets are all in, the utilities are in so we would consider this subdivision at a C subdivision. The streets add 65% value on this lot. 18% is utilities and 17% is the raw land sitting underneath it. We take the 60,000 and break that out. He's got the road in, the utilities in, etc. We started out as a residential value on each lot and we added the 65% and the 18% for the road and utilities that are actually there and then backed out the baseband value and then add back in the 1,333 an acre for farm ground. That way we are actually saying the property actually has more value than what it would be if it was just farm ground. That's the way we did Belmont Stakes and Emerald Heights. Mr. Bowden we've been using these values on subdivisions for 15 years. We got with some engineering companies who gave us percentages of road, utilities, and sidewalks consist of. Assuming there was not farming on this a certain percentage would reflect what the bare land portion would be. Developers really like this system because they work in phases. We look at each lot individually to establish those figures.

Commissioner Urie so a bare subdivision out there that isn't being farmed, is it different than one being farmed. Mr. Bowden let's say there were no improvements. Commissioner Urie I'm saying if they're growing weeds instead of alfalfa. Mr. Bowden in this subdivision we hold 17% of the full value as just bare land. If they were farming the entire thing then we would value it at farm land with no improvements. The difference is when the improvements are in we want to account for the value of those improvements to the value of the property. We take the full land marketable value out of the equation and then add in the improvements. Mr. Knapple lots 14, 15, 16, and 17 of Belmont Stakes we are considering because of the way we do this normally most roads are right of way and if you have a farm that road you actually own to the centerline so our interpretation is that County road would not consist of something that does not allow these parcels to be contiguous. In a subdivision these lots do not actually touch because they don't own to the centerline of the road. That's why on 14, 15, 16, and 17 these do not add up to five acres. Taking out that 17% for the residential portion we did not do that on these lots. We are saying they are not contiguous to where they make five acres or more. Lot 10 belongs to a different owner and Chris Miller actually owns lot 13 and the house not in the subdivision. Lot 12 and 11 would not have 5 contiguous acres. Mr.

Giezler as far as Idaho Trust Deeds LLC owns the four lots next to it so in that case we did say they were five acres. We did take that into consideration. We did the same thing with the four lots in Emerald Heights. If you look at the map for just Emerald Heights. Lot 1 actually is in Idaho Trust Deeds LLC, this parcel here that is farmed is in Rick Giezler's name not Idaho Trust LLC and because of that we won't say it is contiguous. It's considered a different ownership even though he might be Idaho Trust Deeds LLC. Our contention is that because they don't own to the centerline of the road in this case Idaho Code wouldn't apply knowing the normal farm out there is actually County road.

Mr. Bowden the parcels under five acres can still qualify for ag exemption but they have to income qualify for those. March 15th is the deadline. We follow the Idaho Code for agriculture exemptions. The way I perceive the way the Code is written is the speculative portion is relative to the ag exemption. Due to the speculative portion there is a difference between the exempt portion and the portion you are allowed to tax.

Mr. Slette I appreciate the candor of Gerry and John. Quite honestly if, as Gerry indicated, the Assessor is applying the statutes I think we need to visit precise terms. I appreciate John visiting the property and stating it is farmed. I also appreciate your statement George when you asked about weeds. The Legislature is saying for people who have platted their land according to County laws and farm it then they are entitled to the speculative portion of the lot. It's easy to determine. It's the difference about what a lot would sell for for residential purposes. The legislature has favored agriculture in Idaho since the day this state went from a territory to statehood. The mere fact that streets and utilities are in have nothing to do with it. The fact that those landowners don't own to the street has nothing to do with contiguity. I point the Board to Idaho Code 63-604(7)(A). As used in this section contiguous means being in actual contact or touching along a boundary or at a point except no area of land shall be considered not contiguous. I think you have to go back to the premise that in order to put in the plat you either A build the improvements and put it in place or your post a bond. Either one is acceptable but as I recall from County subdivision requirements the plat lapses after a year. The land is all contiguous under this section of Idaho Code and I believe it is incumbent on this board to establish the law under the Idaho Legislature. It should be assessed as irrigated ag land. Using percentages for the last 12 or 15 years, I'm going to have to run an ad in the paper stating I'm going to have deal with issue as tax appeals because I don't think that is what this Code says. I'm going to ask you as a BOE to reduce the value owned by all of those lots to the level of \$1,333 per acre based on what I think is a fair reading of the statute.

Mr. Bowden I'm thinking the Legislative reason for this law was farmers who had property that down the road intended to subdivide maybe not currently but intentionally. As far as the property is farmed and no other improvements are made, it is land devoted to agriculture. Lots have been sold in this subdivision. It's ready to go. Land is being agriculture use and we are accounting for that and also the improvements that do add to the value of the property. We follow the Code to the best of our ability.

Mr. Knapple, just a clarification on the speculative portion. Every year before we can send the abstract to the State of Idaho Tax Commission I have to come up with a speculative factor. That spec factor is what is the factor we would have to put on farmland to get it to market value. In their

guidelines to me it is only sales of farmland I can use to determine what the value is. Whatever it takes to get this farmland value we are putting on up to the sales price that's the spec factor. They do not allow me to use any subdivision properties. In this case I don't agree with the fact that the speculative portion is the difference between the 1,333 and the residential value on each lot.

Mr. Slette he said if a farmer had some land that down the road would be viable for platting that is the purpose of this statute. Subsection 6 and 7 clearly contemplates someone who has already platted the property. It says platting means an act here and now, not down the road.

Mr. Bowden I agree with you there if they were going to plat it immediately. It's to sell and finish improvements.

Commissioner Kramer who owns the road today and who paid for the infrastructure because we are told by the Assessor that's a sizeable cost and value. If we don't tax the individual lot for the road who pays the tax on the infrastructure of the road. Mr. Slette it's either Idaho Trust Deeds LLC or there is an Association formed. We don't know if the roads have been conveyed into the Association.

Commissioner Mikesell we will take the information under consideration and render a decision by the 14th of July.

Nash Family Limited Partnership

Rob Williams, representing the Nash Family Limited Partnership, received the oath. Mr. Williams at the outset I have an affidavit of Rick Pearson. Essentially our position is these lots in question are part of the Oregon Trail Homesites Subdivision adjacent to the Snake River in Twin Falls County are part of an overall farming operation in tact for many years. We believe the Assessor has erred here by not allowing ag evaluation for these lots. Rick Pearson is a longtime local resident who has been farming this place. The lots in question on the north border of this property follow the terrain of the river. There are 29 lots all together in the subdivision. Several lots have been sold to third parties and are not what we are here for today. The lots are numbered one on the far right and eleven on the far left. You will see from Mr. Pearson's affidavit that basically there are 128 contiguous acres. They are farmed by two pivots and gated pipe. Mr. Pearson himself lives in one of the residences, the only residence, as part of his lease arrangement with my client. The property is irrigated and the lots are planted in alfalfa this year and have been for three years. The lots in question we lodged appeals for lots 1-7 and lots 23-29. I reviewed the assessment for Lot 1, and we are not going to appeal that. The lots increased by 1000 to 5000% based on the lot. What triggered this was some improvements being installed last year on the lots on the west end of the property. There was a gravel roadway installed. There was also electricity made available through the road easement on the south border of each of the lots. None are improved beyond that. The pivot actually passes over the road that was constructed and still irrigates the lots on the end. With that background we would like to present this is really a 100 acre farm. It is true there are platted lots within the acreage. Lot 6 is the residential lot and that is where the tenant farmer lives. We do think the land valuation that went from 46,000 to 201,000 is excessive as well. We are not appealing the improvement. Idaho Code 63-604 talks about what it requires to determine the land is actively devoted to agriculture. If it is it's eligible for the ag exemption. We think part 1 applies to this

section because it is more than five acres. The entire contiguous tract is more than 5 acres. The only thing that distinguishes this farm from another farm is there are some platted lots, some service, and a gravel road. There's no structure, no foundation, nothing. We think this property fits within the definition of Idaho Code 63-604. There are a couple of other related sections and that is 63-602K concerning speculative value of agriculture land and 63-602FF which applies to a partial exemption for homesite subdivision plats. If those statutes are read, we think the property still clearly qualifies for the ag exemption. Idaho Code 63-604 there is a reference in a subsection to what makes a platted subdivision ineligible for the ag exemption and that is such a subdivision that has covenants or restrictions that specifically ban agriculture. This is not the case here. We believe clearly that Mr. Nash and his partnership are still entitled to the agricultural exemption. To the extent it could be argued that the language of the Code sections is a bit ambiguous I did take a look at the only regulation in IDAPA which has been adopted by the State Tax Commission, and I'd just like to read it. The actual use is agriculture. According to the State Tax Commission's own regulations states that land over five acres qualifies. If someone would say the language is ambiguous we would request that any error be made in favor of the taxpayer. Looking at what this property is used for, it's under one ownership and is being and has been farmed. Yes, lots are for sale, and when they are sold then that's a whole new ball game, and we admit that. That's not the case now.

Gerald Bowden, Assessor, Idaho Code dictates the Assessor's Office is required to put properties at full market value. Our target is 100% but we can be within 90 to 110% of true market value. We study sales continuously. On properties we must look at what the use is. We look for exemptions and if they apply, we apply it.

John Knapple, Appraiser, this is located on the other side of Sportmans' Lodge before Owsley Bridge. This one is the actual subdivision boundary. So all of that farm ground is within the farm ground. The next one is each lot in question starting with 2-7 and 23-29 all the other lots in between have been sold. The road itself comes in here and now it comes in down here. In order for Mr. Nash to continue to sell, they made him put this road in to where he has access out here. The road comes in here, comes back up here, and then comes back up here. These lots along the river, the road will continue to be a gravel road. The utilities are underground all along the road and there is pressurized irrigation on the north and south side of the road. They are being farmed. All the ones that have been sold are still being farmed. We have a few of those people come in and question our value. Because they are individual owners they have to come in and apply by March 15th for the farm exemption. We increased the values this year because we've been using the same methodology on this subdivision since the road and utilities went in. At this point, we did not know how much these lots were selling for. We now have enough information that these lots are selling for \$190 to \$200,000 a piece. We started with our base at the higher value instead of the lower one where we were before. This subdivision would go into the C class subdivision. We're starting off with that full market value for what they are selling for, we're saying that 83% of that value is still there. We take out 17% for the raw land underneath and then we take this 17% out and we are adding back in a farmland value. That would bring these values up. Because the road is there and the utilities we are still assessing the bare ground as farm ground and then added in the improvements.

Mr. Bowden in 1992 we did our analysis with engineering companies to determine what value reflects to the bare land value. There are different types of subdivisions. The C subdivision here.

We have to get to market value and we have to identify which portion. We are isolating out the land value from the total market value of the property. On Lot 6, the reason it went up is the same thing. Even though there isn't any portion of lot 6 being farmed it is all houses, all residential site, even if you did say it is contiguous to the farm ground we must look at what the lots are selling for.

Mr. Williams the Assessor's have still not explained how 63-602K applies to this. The actual use value I'll agree with Mr. Knapple about the lots, but this land is still being used as a farm. 63-604 defines land being used for agriculture. It still is basically being farmed. Where this has been a farm and it hasn't changed, the lots are still bare lots. The pivot passes over this improvement and waters it. I will say I know our Assessors in our Counties have a tough job. We think the Assessor is wrong here. This land should remain as qualified for the ag evaluation and that should be around \$870 an acre. Just looking at this and seeing the map this is a farm. It's how it's being used. If someone buys a lot then that's different. It's speculative. All that occurred is a gravel road was put in that affects seven of those lots. That is our position. We think 63-602K applies to this.

Mr. Bowden as I read 63-602K its referring to the full market value as compared to the exemptive amount. We're looking at just the land value portion of this and it appears 63-602 is referring to just the ag land portion not the full market value. We are required by the State to do a speculative valuation.

Mr. Knapple every year we have to do a spec factor. Every year I have to look at sales of farmland in the different areas of the county and look at our value and see to where we are at and see what we have to put on to get to farmland value. That speculative is only on farmland sale and not on subdivision lot sales. In fact I can't use a sale if the farmland is sold for a residential purposes. That is what the State is looking at and the rules I have to go by when I work up the spec value every year.

Mr. Williams 63-602FF was not included. The improvements are on the road. This section was specifically addressed to subdivision lots. The property is still agriculture.

Mr. Bowden I think 63-602FF has been repealed if it's the one I'm thinking off. Mr. Williams this was still in tact this year.

Commissioner Kramer looking at the map we have in front of us it looks like lots 2,3,4,5,6,7 appears to be on an existing road. It looks like it has its own irrigation thing that goes by it. Lots 23-29 doesn't have a road. Is one an old road and the other a new one. Mr. Williams the road was installed on the west end of the property was put in 2007. Commissioner Kramer lots 2-7 was an existing road. Mr. Williams yes. Commissioner Kramer who owns the road and what was the actual cost. Is that road owned by the farm, by the individual lot, and what was cost of the road. Mr. Williams I don't have the figure on the cost of the road from Mr. Nash. It's my understanding looking through covenants, the Association owns the common property areas including the road. The responsibility for the road is in the homeowner's association. Commissioner Urie how far did the old road go? Mr. Williams my understanding that those double lines to the south of what I call the lots in the middle are in fact road. What was done in the spring and summer of 07 was to connect that road that looks like its end at three to the west boundary line of the property.

Commissioner Mikesell we will take all this information under advisement and render a written decision by Monday at 5 p.m. the 14th of July and you have two opportunities to appeal.

Commissioner Urie motioned to leave BOE and enter Board of County Commissioners. Second Commissioner Kramer. Motion passed.

In the Matter of CONSENT CALENDAR

Items include: alcohol license for Snyder Winery and catering permit for Snyder Winery

Commissioner Urie motioned to approve the retail alcohol beverage license for Snyder Winery LLC. Second Commissioner Kramer. Motion passed.

Commissioner Kramer motioned to approve the catering permit for Snyder Winery LLC for the Lavendar Festival. Second Commissioner Urie. Motion passed.

In the Matter of INDIGENT

Commissioner Mikesell motioned to approve case number 96029. Second Commissioner Kramer. Motion passed (Urie absent).

In the Matter of ALCOHOL LICENSES

Bottled or canned beer to be consumed on the premises and retail wine licenses were issued to Snyder Winery, LLC.

There being no further business, the Board recessed until 8:00 a.m., July 14, 2008, at the Commissioners Chambers, fourth floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 14, 2008, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 11 July. Present: Commissioner Tom Mikesell, Commissioner Terry Kramer, Commissioner George Urie, and Clerk Kristina Glascock. The following proceedings were held to wit:

In the Matter of CONTRACT

Commissioners considered a contract for the Air Show with Rob Green.

Commissioner Kramer motioned to approve air show agreement with Rob Green. Second Commissioner Urie. Discussion. Commissioner Kramer we saw this before and sent it back. Commissioner Mikesell this is actually one of the items we requested back in April so we had a contract to insure the funds would be paid. Motion passed.

In the Matter of ZONING

Commissioners considered the status of the Craner appeal.

Bill Crafton, Planning and Zoning Director, the Appellant did not comply with the requirements of the ordinance. Therefore he defaults.

Commissioner Mikesell motioned to deny the appeal based on the Appellant not following the requirements and there this exhausts the administrative remedies. Second Commissioner Urie. Motion passed.

In the Matter of TAXES—BOARD OF EQUALIZATION

Commissioner Urie motioned to leave Board of County Commissioners and reconvene as BOE. Second Commissioner Mikesell. Motion passed (Kramer absent).

RPT281700001AA

Joe Robinson was administered the oath. In 2006, we purchased the property in question for \$120,000. It had been on the market for quite some time with no offers. Right next to us which is 2010 Carli's Cove also sold either the fall before or that spring for the same amount of money. When the appraiser come at 160 something my concern is on the property. My wife and I set these properties up for retirement income. On this one it is almost a fourth of the income just for property taxes. You might say we can raise the rent on this, but we have found that with the housing market in Twin Falls, Idaho, that's not possible. Too many people are holding new homes they cannot sell. The lot itself for \$30,704. The other lot, 440, is twice the size and its \$35,832. The property value on the lot seems exceedingly overpriced. Maybe somewhere in Twin Falls it's possible but not in this area.

Gerald Bowden, Assessor, we are required to be at market value per Idaho Code. We can be within 90 to 110%. Our sales dates we study are October 2006 through September 2007. We then trend it to January 1, 2008. That is the date our values are focused on.

Melissa Fuller, Appraiser, we do have the packet here with the information. I did go out to the property with Mr. Robinson and his wife and walked through the homes and did make adjustments to the appraisals. The first page is the legal and information, the next page is location. The next page is our property record card from Pro Val. Following that is our Crystal Report with more detail on the value. The following page is the sketch of the home followed by the value. We have a computer printout of the land and a map of the subject property. Following that map is a sales comparison appraisal that I did. The first column shows the subject property. This is a patio home with a basement. When looking for sales it was tough to find patio homes and patio homes with basements. It was 900 square feet of finished basement which was subject to that property. That home sold for \$132,000 in February 2007. The next home is the closest location to the subject property. It did not have a basement so I made an adjustment for that. It sold for \$131 and using sales approach we brought it up to 138 adjusting for the basement. The third home I picked is a patio home which was quite awhile away but I used it for the patio home. It sold in August 07 and had no basement so I had to adjust for that. Using these three homes and making adjustments it should be 138 and we have it at 132. We currently have it assessed at 132. Just to follow up the rest of the packet we have photos of the sales comparisons and a copy of the appeal form and our office

form. I do feel the 132 based on sales and I feel it is a fair price.

Mr. Bowden history in the last five, six years especially on residential properties we have moved along at typically a 3% increase. Four years ago values took a 7% increase, three years it was 15% and last year it was on average 30% increase. Basically that is inflation caught up to our area. Sales that I'm getting right now are flat. It looks like we have peaked with values. We have not seen a decrease. We are watching new subdivisions as far as lots and spec homes. We are accumulating sales information from October 2007 through this year to see where those values are. If we see values are starting to lower we will adjust. If they are starting to increase we must do that as well. I feel the value of Mr. Robinson's home is what it would sell for.

Mr. Robinson would a lot at 5500 square feet sell for \$35,000? John Knapple. Appraiser, unfortunately yes. We have lots that are downtown in the old townsite that are selling for just over \$20,000 and they are 50 x 125 and in the old townsite. You get further out and lots values have just skyrocketed. Some subdivisions that we have had had lots double in a six month period. They are starting to soften. A minimal lot if you can buy it for \$30,000 you are doing really good. I think one of the poorer subdivision we're down to about \$28,000 on those lots but its in an area of town you are not going to have a nicer home. We have other lots selling for \$150,000. Mr. Robinson I did some research with Realtors and they indicated the market is down about 6% in values of what things are selling for. Mr. Robinson what concerns me is market value and what we paid for it is not the same. If someone bought it at \$120,000 that's what the taxes should be.

Commissioner Mikesell we'll take this under advisement and render a written decision by 5 p.m. You do have two alternatives if you are not satisfied and that's District Court or State Board of Tax Appeals.

RPT3881012005AA

Commissioner Mikesell we would like just a better explanation of this property at 1198 Firebird St. We did receive deeds on all the other property on Friday.

John Grosbeck, CFO, St. Luke's Magic Valley Regional Medical Center, this property was acquired prior to the transaction of Twin Falls County and St. Luke's Magic Valley Regional Medical Center. It is to provide temporary house to individuals who would otherwise be a cost to the hospital. We have traveling nurses, residents part of the family practice residency program, the rural tract we have going on. They will come and stay there. We acquired the property specifically as an investment to defer some of the costs of the hospital. It is strictly used for our charitable purpose. It's used to provide housing for individuals who would be otherwise employed by the hospital. We do not collect any rent as a result of owning the property.

Gerald Bowden, Assessor, was this a property sent by a Quitclaim? Mr. Grosbeck no it belongs to St. Luke's Magic Valley Regional Medical Center. Commissioner Mikesell this was Quitclaimed when we signed the original documents.

Commissioner Mikesell I would like to respond to your first letter. We had to do this because the property was not deeded in the name of Twin Falls County and St. Luke's. So this process had to

be followed. We were doing what we deemed appropriate under the law. It was our legal opinion given to us that it was ambiguous. We did nothing improper. If it is not owned by Twin Falls, County an exemption is required. Now we can move onto the Firebird question.

Anne Taylor-Pitts one it has been asserted that there have been requests for Quitclaims over the past two years which I think was false. There were Quitclaims signed by Gary Grindstaff when he was the Chair. We worked with you for Quitclaims on the Con Paulos property, the Rose Street property. I put those together for you. Prior to the closing, several Quitclaims were submitted to the Prosecutor and the Commission. After the closing, Magic Valley Regional Medical Center ceased to exist. It's very strange to see who would sign. I disagree that sending tax assessments to St. Luke's Magic Valley Regional Medical Center was ever the appropriate legal remedy. It is never permissible under law to assess taxes to someone who did not own the property. St. Luke's never owned the property so it was inappropriate to assess taxes. We did submit Quitclaim Deeds. Commissioner Mikesell I would agree with that Anne and thank you. You were very helpful. The rest of the properties were asked to Mr. Schwartz and Mr. Grosbeck on numerous occasions so we could remedy the situation. It didn't come as quickly as it did. I thank you for your response but I continually asked for those other properties so we could resolve this issue and it got lost in the shuffle. We will continue to make sure this works out. Mr. Grosbeck the requests that were made were to the party that didn't own the property. It seems frustrating that we have a lease with you but you claim we own the property. I have no authority as an agent of St. Luke's Magic Valley to deed to you something we don't own. They are my employer.

Commissioner Mikesell I'm not sure what the answer is that's why we asked you in. We're not sure, we've read decisions on both sides of that. Some not for profit properties are taxable and some aren't. We're not sure where that lies that is why we asked you in. It's the burden of the applicant to present the evidence so we will allow the exemption. That is what we are asking for.

Mr. Grosbeck I ask you to refer to page 2, third paragraph, regarding the use of that property.

Commissioner Mikesell we've had this discussed not only through your organization but also religious organizations. As I understand there is a charge your organization does and that is deliver medical care. If the property is not directly involved in that care then there are reasons.

Ms. Pitts Idaho Code 63-602C is a direct excerpt from Idaho Code that applies in this situation. It was actually quoted on the letter from the County on July 8th as well. The rule is if revenue is derived then you can assess taxes on that property. In this case, there is no revenue derived from the property. The uses we describe in the letter are for traveling nurses, physicians, and other types of medical personnel and employees. The nexus is there and related. It's not required under the section of Idaho law dealing with tax exemptions that the property be the hospital per say. It talks a little bit later on that the property is exempt from taxation the real property owned and personal property including medical equipment owned or leased and the necessary grounds used therewith. A little further down it included one or more acute care outreach, satellite, outpatient and support facilities of such hospital whether or not any such independent facility satisfies the definition of hospital. Since the duplex is directly related to supporting our mission and purpose to make sure we have places for the people to live while working in our facility it demonstrates the charitable purposes.

We took the request for the shortened application. We appreciate the opportunity to provide more information.

Mr. Bowden there are no fees, charges whatsoever. Mr. Grosbeck no.

Commissioner Kramer are you required by tax code to give a 1099 for the time they spend there to give reimbursed compensation or is this considered part of the compensation instead of paying rent you are taking it out of salary. Ms. Pitts for example if you hired an executive and that person started work on July 1 but wasn't able to secure housing until August 1 we would supply housing as part of an employment contract it would be included as the pay. It would depend on circumstances if we would issue a 1099. Commissioner Mikesell so if that housing wasn't available you could compensate those travelers in another fashion. Ms. Pitts typically the agreement with travelers are between the agency and the hospital so its not directly with the contract. Our obligation under the contract is to provide housing. Mr. Grosbeck they will secure housing at a hotel or another rental and part of the contract with the traveling company includes those expenses they incur while they perform work at the hospital. Our contract is with the traveling agency and those contracts typically provide for us to pay the agency for reasonable living expenses while the individual is here. Commissioner Mikesell my concern is if that house isn't available there are dollars available one way or another to insure they have a place to stay. Ms. Pitts the key legal question is does this property derive financial income to the hospital and it doesn't. No one pays rent, no company pays us. I understand your point. The whole point of us acquiring this property was to try to defray costs to the healthcare organization. If we don't supply the housing we have to pay for motels. It doesn't derive income to the hospital.

Commissioner Urie is it your opinion that Magic Valley Regional Medical Center and Twin Falls County are one of the same in dealing with properties. Mr. Grosbeck there's specific Idaho Code when Magic Valley Regional Medical Center existed as a County hospital there is specific code that addresses segregation of assets. That's one question. When the election occurred in 2006 the wording was dissolution of the County hospital board. On the closing date of the transaction Magic Valley Regional Medical Center ceased to exist. The definitive agreement speaks to the disposition of all of the assets and liabilities of that organization. Some of those remain with the County and some were transferred to St. Luke's Magic Valley Regional Medical Center. When you ask the question is Magic Valley Regional Medical Center and the County the same entity. I would say it would depend on the situation and circumstances. Commissioner Urie what brings this out in my mind is the deeds are Magic Valley Regional Medical Center which doesn't exist. This is what brought some of this out. To get this transferred to us we asked you if it was yours. I just wanted to know your thought on that. Mr. Grosbeck the Code is specific to assets of County hospitals upon dissolution of hospital board and the Agreement also indicates which assets transferred. Commissioner Urie there is no question on the list. Mr. Bowden in our view those properties are in limbo and we need to resolve and get them to where they are supposed to be. Mr. Grosbeck when you go through the deeds you will notice that we say we have no claim to the property. St. Luke's Magic Valley Regional Medical Center has no claim except for the lease hold interest. Commissioner Mikesell there is the problem. It was very ambiguous. We hoped to do it earlier and instead we did it today.

Ms. Pitts I want to make it clear the Assessor and the Board of Equalization is withdrawing the denial. Commissioner Mikesell yes.

Commissioner Mikesell we will take the information under advisement and offer a written decision by 5 p.m. today.

RPT0010180110A

Commissioner Kramer motioned to uphold Assessor's value for 110A Linda Myrland \$76,203. Second Commissioner Urie. Motion passed.

RPT31810010060A

Commissioner Urie motioned to uphold Assessor's valuation on 0060A for Linda Myrland for \$80,992. Second Commissioner Kramer. Discussion. Commissioner Urie no testimony was given to disprove this amount.

RPT00010870210A

Commissioner Kramer motioned uphold Assessor's value on 210A for Linda Myrland for \$123,189. Second Commissioner Urie. Discussion. Commissioner Kramer no one was present at the hearing. Motion passed.

RPT0721000001AA

Commissioner Urie motioned to uphold Assessor's valuation of this property, property 001AA Idaho First National Bank for \$683,730. Second Commissioner Kramer. Discussion. Commissioner Urie no evidence or testimony was give to change this valuation. Motion passed.

RPT5901002001AA

Commissioner Kramer motioned to uphold Assessor valuation on 7101A for \$1,626,483. Second Commissioner Urie. Discussion. Commissioner Kramer no evidence was presented to refute the Assessor's valuation. Motion passed.

RPT05570010160A

Commissioner Urie motioned to uphold the valuation on 010160A Mark Martin for \$325,330. Second Commissioner Mikesell. Discussion. Commissioner Urie no evidence was given that would change this assessment. Motion passed.

RPT2341002017AA

Commissioner Kramer motioned to uphold Assessor's value on 2017AA Mark Martin for \$107,974. Second Commissioner Urie. Discussion. Commissioner Kramer he did not show any evidence to refute this. Motion passed.

RPF8461000026BA

Commissioner Kramer motioned to uphold Assessor's value for parcel number 026 DSE Properties for \$1,914,027. Second Commissioner Urie. Discussion. Commissioner Kramer no evidence was presented to refute this value. Motion passed.

RPF8461000029AA

Commissioner Urie motioned to uphold Assessor's valuation on property 029AA for the amount of \$4,515. Second Commissioner Kramer. Discussion. Commissioner Urie no evidence as presented to change this valuation. Motion passed.

RPF8461000029BA

Commissioner Kramer motioned to uphold Assessor's values on property 029BA DSE properties \$2,415. Second Commissioner Urie. Discussion. Commissioner Kramer no evidence was presented to refute these values. Motion passed.

RPF8461000030AA

Commissioner Urie motioned to uphold Assessor's value on property 030AA of \$9,940. Second Commissioner Kramer. Discussion. Commissioner Urie no evidence was presented that would change this assessed value. Motion passed.

PP0000650000A

Commissioner Kramer motioned to uphold Assessor' value on personal property 000A DSE Properties of \$357,571. Second Commissioner Urie. Discussion. Commissioner Kramer

RPF8461000030CA

Commissioner Urie motioned to uphold Assessor's value on 030CA DSE Property of \$3,360. Second Commissioner Kramer. Discussion. Commissioner Urie no evidence was presented to change this property. Motion passed.

RPT00010210110A

Commissioner Kramer motioned to uphold Assessor's value on property 210110A Richard Wilder \$43,540. Second Commissioner Urie. Discussion. Commissioner Kramer no evidence was presented to refute this. Motion passed.

RPT00010230010A

Commissioner Urie motioned to uphold Assessor's valuation on 010A Richard Wilder in the amount of \$139,433. Second Commissioner Kramer. Discussion. Commissioner Urie no evidence or testimony was presented to change this. Motion passed.

RPT00010270150A

Commissioner Kramer motioned to uphold Assessor's value on 150A Richard Wilder \$99,058. Second Commissioner Urie. Discussion. Commissioner Kramer no evidence was presented to refute this value. Motion passed.

RPT00010810080A

Commissioner Urie motioned to uphold Assessor's valuation on 080A Richard Wilder in the amount of \$91,142. Second Commissioner Kramer. Discussion. Commissioner Urie no evidence was presented to refute this. Motion passed.

RPT00010960100A

Commissioner Kramer motioned to uphold Assessor's valuation on 0100A Richard Wilder \$78,620. Second Commissioner Urie. Discussion. Commissioner Kramer no evidence was presented to refute the Assessor's value. Motion passed.

RPT2817000090A

Commissioner Urie motioned to uphold Assessor valuation on parcel number 0090A Joe Robinson in the amount of \$132,871. Second Commissioner Mikesell. Discussion. Commissioner Urie I felt from what he paid for that and the inflation its okay. Commissioner Mikesell I had a tendency to agree. The analysis was done for January 1, 2008 and from 2006 to 2008 I think and increase of \$12,000 is reasonable. Motion passed (Kramer abstained).

LRT1701000003LA

Commissioner Kramer motioned to uphold the Assessor's reevaluation of 03LA for \$407,704. Second Commissioner Urie. Motion passed.

RPT5901003003AA

Commissioner Kramer motioned to uphold Assessor's valuation of LJ Bishop property 03AA at 116,290. Second Commissioner Mikesell. Discussion. Commissioner Mikesell Commissioner Urie was absent from this hearing. Commissioner Kramer no information was presented to show the utility decreased the value. Motion passed.

RPT00107236630A

Commissioner Kramer motioned to uphold Assessor's value for AB Real Estate LLC for \$529,003. Second Commissioner Mikesell. Discussion. Commissioner Mikesell I think the Assessor showed value of the property. I think her concerns about access on Orchard Drive will come into effect if curb and gutter is ever put in. Right now she has full and complete use. Commissioner Kramer no evidence was presented the easement took property away from her. Motion passed.

RPT00107236645A

Commissioner Urie motioned to uphold the Assessor's valuation property 6645A in the amount of \$7,315. Second Commissioner Kramer. Discussion. Commissioner Kramer it looks like the Assessor took into consideration the canal and buried pipe if you look at his evaluation factors. Motion passed.

RPOB6910010020A

Commissioner Mikesell motioned to accept Assessor's value at \$118,385. Second Commissioner Urie. Discussion. Commissioner Kramer I don't see where the use of the land has changed and it should be given the land exemption. Commissioner Mikesell I believe by following Idaho Code we do this. In order to equalize the tax roll throughout the County we need to equalize the burden all of us face. Motion passed (Kramer no).

RPOB6910010030A

Commissioner Urie motioned to uphold Assessor's value on 030A at \$118,475. Second Commissioner Mikesell. Discussion. Commissioner Kramer I think this is ag land and should be given the ag price. Commissioner Urie given Assessor's valuation. Motion passed (Kramer no).

RPOB6910010040A

Commissioner Urie motioned to uphold Assessor's valuation on 0040A of \$118,287. Second Commissioner Mikesell. Discussion. Motion passed (Kramer no).

RPOB6910010050A

Commissioner Urie motioned to uphold Assessor's valuation on 050A \$118,298. Second Commissioner Mikesell. Discussion. Commissioner Urie the adjacent lots are valued like this and we need to be consistent. Motion passed (Kramer no).

RPOB6910010060A

Commissioner Kramer motioned to accept Assessor's valuation of 0060A \$277,345. Second Commissioner Urie. Discussion. Commissioner Kramer this is a homesite with a home on the front and not ag land. Motion passed.

RPOB6910010070A

Commissioner Mikesell motioned to approve as presented by the Assessor. Second Commissioner Urie. Discussion. Commissioner Kramer this is ag land and should be valued as such. Motion passed (Kramer no).

RPOB6910010230A

Commissioner Urie motioned to approved assessor's valuation for 0230A for \$163,896. Second Commissioner Mikesell. Discussion. Commissioner Kramer this is ag land and should be valued as such. Motion passed (Kramer no).

RPOB6910010240A

Commissioner Mikesell motioned to approve assessor's valuation of \$159,304. Second Commissioner Urie. Discussion. Commissioner Kramer ag land and should be taxed as such. Motion passed (Kramer no).

RPOB6910010250A

Commissioner Mikesell motioned to approve Assessor's valuation of \$159,310. Second Commissioner Urie. Discussion. Commissioner Kramer ag land and should be valued as such. Motion passed (Kramer no).

RPOB6910010260A

Commissioner Mikesell motioned to approve assessor's value 0260A \$161,782. Second Commissioner Urie. Discussion. Commissioner Kramer this is ag land and should be valued as such. Motion passed (Kramer no).

RPOB6910010270A

Commissioner Mikesell motioned to approve assessed value. Second Commissioner Urie. Discussion. Commissioner Kramer this should be valued as ag land. Motion passed (Kramer no).

RPOB6910010280A

Commissioner Mikesell motioned to approve assessor's valuation on 2080A \$162,731. Second

Commissioner Urie. Discussion. Commissioner Kramer this should be valued as ag land. Motion passed (Kramer no).

RPOB6910010290A

Commissioner Mikesell motioned to approve assessor's valuation on 0290A \$166,764. Second Commissioner Urie. Discussion. Commissioner Kramer this should be valued as ag land. Motion passed (Kramer no).

RPT016210030090A

Commissioner Mikesell motioned to uphold assessed value on 0090A valued at \$61,260. Second Commissioner Kramer. Discussion. Commissioner Urie this is a standalone lot. Motion passed.

RPOF1530000040A

Commissioner Mikesell motioned to uphold Assessor's value on lot 040A \$54,668. Second Commissioner Kramer. Discussion. Commissioner Kramer this represents the value with roads and infrastructure. Motion passed.

RPF1530000050A

Commissioner Urie motioned to uphold Assessor's value on property 0050 \$54,777. Second Commissioner Kramer. Discussion. Commissioner Kramer the infrastructure validates this price. Motion passed.

RPF1530000060A

Commissioner Kramer motioned to uphold Assessor's value on 060A Idaho Trust Deed \$54,777. Second Commissioner Urie. Discussion. Commissioner Kramer I believe the infrastructure warrants this value. Motion passed.

RPF1530000070A

Commissioner Urie motioned to uphold Assessor's value on 0070A for the amount of \$59,423. Second Commissioner Kramer. Discussion. Commissioner Kramer I believe infrastructure warrants the value. Motion passed.

RPF1530000080A

Commissioner Urie motioned to uphold Assessor's value on 0080A for the amount of \$58,158. Second Commissioner Kramer. Discussion. Commissioner Urie I think the assessor justified this assessment. Motion passed.

RPF1530000090A

Commissioner Kramer motioned to uphold Assessor's value on 090A \$59,234. Second Commissioner Urie. Discussion. Commissioner Kramer the infrastructure warrants the value. Motion passed.

RPF1530000110A

Commissioner Urie motioned to uphold Assessor's value on 0110A \$54,887. Second Commissioner Kramer. Discussion. Commissioner Kramer infrastructure warrants. Motion passed.

RPF1530000120A

Commissioner Kramer motioned to uphold Assessor's value on 0120a \$16,762. Second Commissioner Urie. Discussion. Commissioner Kramer this is the irrigation pond and infrastructure. Motion passed.

RPF1530000140A

Commissioner Urie motioned to uphold Assessor's value on 0140A \$64,517. Second Commissioner Kramer. Discussion. Commissioner Kramer infrastructure warrants the value. Motion passed.

RPF1530000150A

Commissioner Kramer motioned to uphold Assessor's value on 0150A \$64,269. Second Commissioner Urie. Discussion. Commissioner Kramer infrastructure warrants the value. Motion passed.

RPF1530000160A

Commissioner Mikesell motioned to approve Assessor's value of \$64,396. Second Commissioner Kramer. Motion passed.

RPF1530000170A

Commissioner Mikesell motioned to approve Assessor's value on 170A valued at \$64,524. Second Commissioner Urie. Motion passed.

RPF1530000180A

Commissioner Mikesell motioned to approve Assessor's value on 0180A valued at \$55,349. Second Commissioner Kramer. Motion passed.

RPF1530000190A

Commissioner Urie motioned to approve Assessor's valuation of 0190 in the amount of \$54,887. Second Commissioner Kramer. Motion passed.

RPF1530000200A

Commissioner Kramer motioned to accept Assessor's value on property 200 \$55,455. Second Commissioner Urie. Motion passed.

RPF1530000210A

Commissioner Urie motioned to approve Assessor's valuation of property 0210 for \$55,010. Second Commissioner Kramer. Motion passed.

RPF1530000220A

Commissioner Kramer motioned to approve Assessor's valuation on 0220A for \$55,010. Second Commissioner Urie. Motion passed.

RPF1530000240A

Commissioner Urie motioned to approve Assessor's valuation of 0240A in the amount of \$66,756. Second Commissioner Kramer. Motion passed.

RP3090000010A

Commissioner Kramer motioned to accept Assessor's value of 010 Idaho Trust Deeds at \$54,911. Second Commissioner Urie. Motion passed.

RPOF3090000020

Commissioner Urie motioned to uphold Assessor's valuation on 020 for \$54,777. Second Commissioner Kramer. Motion passed.

RPOF3090000030

Commissioner Kramer motioned to approve property 0030 Idaho Trust Deeds for the assessment valuation of \$54,777. Second Commissioner Urie. Motion passed.

RPOF3090000070

Commissioner Kramer motioned to approve 0070A Idaho Trust Deeds Assessor's value of \$54,577. Second Commissioner Urie. Motion passed.

Quilici Charitable Trust-CSI Foundation

Commissioner Kramer motioned to deny exempt status for the CSI Foundation properties that are used for rentals. Second Commissioner Urie. Discussion. Commissioner Kramer this was a difficult decision but it is income properties. Motion passed.

RPOF3090000060

Commissioner Kramer motioned to uphold Assessor' value on 00060A Idaho Trust Deeds valuation of \$54,775. Second Commissioner Urie. Discussion. Commissioner Kramer this is consistent with the others. Motion passed.

RPOF3090000050

Commissioner Kramer motioned to uphold Assessor's value on 0050A for \$54,775. Second Commissioner Urie. Motion passed.

RPT3881012005AA

Commissioner Mikesell motioned to approve exemption. Second Commissioner Kramer. Discussion. Commissioner Kramer this is not an income producing property it is used as part of their program for their traveling workers they bring in and part of the contract. Commissioner Mikesell I agree it's a great benefit to the healthcare community. If you read the law it's the use of the property not to produce income and the use does not fall within the charter of the hospital. Motion passed (Mikesell no).

Elm Park Water Company

Commissioner Urie motioned to deny the property exemption for Elm Park Water Company. Second Commissioner Kramer. Discussion. Commissioner Kramer he has not complied with the information requested. Motion passed.

La Posada

Commissioner Mikesell motioned to approve the exemption. Second Commissioner Kramer.

Motion failed.

Commissioner Kramer motioned to leave BOE. Second Commissioner Urie. Motion passed.

There being no further business, the Board recessed until 8:00 a.m., July 15, 2008, at the Commissioners Chambers, fourth floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 15, 2008, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 14 July. Present: Commissioner Tom Mikesell, Commissioner Terry Kramer, Commissioner George Urie, and Clerk Kristina Glascock. The following proceedings were held to wit:

In the Matter of INDIGENT

Commissioner Mikesell motioned to go into executive session pursuant to Idaho Code §67-2345D. Second Commissioner Urie. Motion passed (Mikesell yes, Urie yes, Kramer absent).

Commissioner Mikesell motioned to leave executive session and go back to regular session. Second Commissioner Urie. Motion passed.

Commissioners returned to regular session at 9:29 a.m.

Commissioner Urie motioned to approve case numbers 95948, 95952, and 95944. Second Commissioner Mikesell. Motion failed (Kramer abstained).

Commissioner Urie motioned to approve case number 95943. Second Commissioner Mikesell. Motion failed (Kramer abstained).

Commissioner Urie motioned to approve case number 96025 with a \$25.00 per month payback. Second Commissioner Mikesell. Motion passed (Kramer abstained).

Commissioner Urie motioned to approve case number 95868 with a \$100.00 per month payback. Second Commissioner Kramer. Motion passed (Mikesell no).

Commissioner Kramer motioned to approve case number 95997 with a \$200.00 per month payback. Second Commissioner Urie. Motion passed.

Commissioner Urie motioned to approve case number 95964 with a \$25.00 per month payback. Second Commissioner Kramer. Motion passed.

Commissioner Urie motioned to approve case number 95047. Second Commissioner Kramer.

Motion passed.

Commissioner Kramer motioned to approve Lorinex and Home Health on case number 95890. Second Commissioner Urie. Motion passed.

Commissioner Urie motioned to approve case number 95727. Second Commissioner Kramer. Motion passed.

In the Matter of INDIGENT

Commissioner Mikesell motioned to go into executive session pursuant to Idaho Code §67-2345D. Second Commissioner Kramer. Motion passed (Mikesell yes, Kramer yes, Urie absent).

Commissioner Kramer motioned to leave executive session and go back to regular session. Second Commissioner Mikesell. Motion passed (Urie absent).

Commissioners returned to regular session at 10:06 a.m.

Commissioner Kramer motioned to approve case number 95496. Second Commissioner Mikesell. Motion passed (Urie absent).

Commissioner Kramer motioned to approve case number 95760. Second Commissioner Mikesell. Motion passed (Urie absent).

Commissioner Kramer motioned to approve case number 95950 with a \$50.00 per month payback. Second Commissioner Mikesell. Motion failed (Mikesell no, Urie absent).

Commissioner Kramer motioned to approve case number 95945. Second Commissioner Mikesell. Motion failed (Urie absent).

Commissioner Kramer motioned to approve case number 95946. Second Commissioner Mikesell. Motion failed (Urie absent).

Commissioner Kramer motioned to approve case number 95967 with a \$100.00 per month payback. Second Commissioner Mikesell. Motion passed (Urie absent).

Commissioner Kramer motioned to approve case number 96027. Second Commissioner Mikesell. Motion failed (Urie absent).

Commissioner Kramer motioned to approve case number 95969 with a \$75.00 per month payback. Second Commissioner Mikesell. Commissioner Mikesell motioned to amend the motion to attach the \$2500. Motion died for lack of second. Motion failed (Mikesell no, Urie absent).

Commissioner Kramer motioned to approve case number 95972 with a \$100.00 per month payback. Second Commissioner Mikesell. Motion passed (Urie absent).

Commissioner Kramer motioned to approve case number 96009. Second Commissioner Mikesell. Motion failed (Urie absent).

Commissioner Kramer motioned to approve case number 96020 with a \$25.00 per month payback. Second Commissioner Mikesell. Motion passed (Urie absent).

Commissioner Kramer motioned to approve case number 95931. Second Commissioner Mikesell. Motion passed (Urie absent).

Commissioner Kramer motioned to accept \$5,907.08 bankruptcy settlement on case numbers 90935/71660/66630. Second Commissioner Mikesell. Motion passed (Urie absent).

Commissioner Kramer motioned to approve case number 95935. Second Commissioner Mikesell. Motion passed (Urie absent).

Commissioner Kramer motioned to approve case number 95414. Second Commissioner Mikesell. Motion passed (Urie absent).

In the Matter of CONSENT CALENDAR

Items include: status sheets

Commissioner Kramer motioned to approve status sheet for Juvenile Detention. Second Commissioner Kramer. Motion passed (Urie absent).

In the Matter of CONTRACT

Commissioners considered an air show agreement with Utah Wing of Commemorative Air Force.

Commissioner Kramer motioned to table. Second Commissioner Mikesell. Motion passed (Urie absent).

In the Matter of BUDGET

Commissioner Mikesell motioned to approve June accounts payable in the amount of \$2,557,009.49. Second Commissioner Kramer. Motion passed (Urie absent).

In the Matter of MEETING

Commissioners appeared on the KLIX radio talk show.

In the Matter of MEETING

Commissioners met in executive session.

In the Matter of MEETING

Commissioner Kramer attended the Soil Conservation District meeting.

In the Matter of MEETING

Commissioners met with Clerk Kristina Glascock regarding the fiscal year 2008-2009 budget.

In the Matter of HUMAN RESOURCES

Commissioners approved the appointment of Ray Ward, Juvenile Detention, at \$12.50 per hour.

There being no further business, the Board recessed until 8:00 a.m., July 16, 2008, at the Commissioners Chambers, fourth floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 16, 2008, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 15 July. Present: Commissioner Tom Mikesell, Commissioner Terry Kramer, Commissioner George Urie, and Clerk Kristina Glascock. The following proceedings were held to wit:

In the Matter of CONSENT CALENDAR

Items include: status sheets

Commissioner Urie motioned to approve status sheets as presented for Weed Control Field Assistant. Second Commissioner Kramer. Motion passed.

In the Matter of VEHICLE PURCHASE

Commissioners considered a loan for Juvenile Probation vehicle purchase.

Commissioner Kramer motioned to approve commercial loan for Juvenile Probation purchase to replace a destroyed vehicle. Second Commissioner Urie. Motion passed.

In the Matter of CONTRACT

Commissioner Kramer motioned to remove from the table the air show agreement. Second Commissioner Urie. Motion passed.

Commissioner Kramer motioned to approve air show agreement for the Utah Wing of Commemorative Air Force. Second Commissioner Urie. Discussion. Commissioner Mikesell we still don't have the insurance. When I see it I'll be a lot more comfortable. Motion passed (Mikesell no).

In the Matter of MEETING

Commissioners met with Lori Bergsma, Balanced Rock Insurance Agency.

In the Matter of MEETING

Commissioner Urie attended Rotary.

In the Matter of MEETING

Commissioner Kramer attended the Mid Snake Regional Advisory Committee meeting.

In the Matter of HUMAN RESOURCES

Commissioners approved a pay increase for Jason Parker, Weed Control, at \$11.50 per hour.

There being no further business, the Board recessed until 8:00 a.m., July 17, 2008, at the Commissioners Chambers, fourth floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 17, 2008, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 16 July. Present: Commissioner Tom Mikesell, Commissioner Terry Kramer, Commissioner George Urie, and Clerk Kristina Glascock. The following proceedings were held to wit:

In the Matter of MEETING

Commissioners attended a Leadership Meeting at Canyon Crest sponsored by Association of Idaho Cities.

In the Matter of HEALTH INITIATIVES TRUST

Commissioner Mikesell attended the Health Initiatives Trust meeting.

In the Matter of MEETING

Commissioner Mikesell attended the South Central Community Action Agency Partnership meeting.

There being no further business, the Board recessed until 8:00 a.m., July 18, 2008, at the Commissioners Chambers, fourth floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 18, 2008, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 17 July. Present: Commissioner Tom Mikesell, Commissioner Terry Kramer, Commissioner George Urie, and Clerk Kristina Glascock. The following proceedings were held to wit:

In the Matter of JUVENILE

Commissioner Urie attended the Juvenile Joint Powers meeting.

There being no further business, the Board recessed until 8:00 a.m., July 21, 2008, at the

Commissioners Chambers, fourth floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 21, 2008, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 18 July. Present: Commissioner Tom Mikesell, Commissioner Terry Kramer, Commissioner George Urie, and Clerk Kristina Glascock. The following proceedings were held to wit:

There being no further business, the Board recessed until 8:00 a.m., July 22, 2008, at the Commissioners Chambers, fourth floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 22, 2008, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 21 July. Present: Commissioner Tom Mikesell, Commissioner Terry Kramer, Commissioner George Urie, and Clerk Kristina Glascock. The following proceedings were held to wit:

In the Matter of INDIGENT

Commissioner Kramer motioned to go into executive session pursuant to Idaho Code §67-2345D. Second Commissioner Urie. Motion passed (Mikesell absent, Kramer yes, Urie yes).

Commissioner Kramer motioned to leave executive session and go back to regular session. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioners returned to regular session at 9:35 a.m.

Commissioner Kramer motioned to approve case numbers 95957, 95958, 95959, and 95977. Second Commissioner Urie. Motion failed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95956. Second Commissioner Urie. Motion failed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95962. Second Commissioner Urie. Motion failed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95963 with a \$10.00 per month payback. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95838 with a \$25.00 per month payback. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95890. Second Commissioner Urie. Motion failed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95953. Second Commissioner Urie. Motion failed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95969 with a \$75.00 per month payback. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioner Kramer motioned to uphold denial on case number 95691. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioner Kramer motioned to approve case number 96030. Second Commissioner Urie. Motion failed (Mikesell absent).

Commissioner Kramer motioned to approve case number 84660. Second Commissioner Urie. Discussion. Commissioner Kramer denial will leave the lien in place. Motion failed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95946 with a \$25.00 per month payback. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95904. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95976. Second Commissioner Urie. Motion failed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95541. Second Commissioner Urie. Motion passed (Mikesell absent).

In the Matter of CONSENT CALENDAR

Items include: status reports, May and June minutes

Commissioner Kramer motioned to approve status sheets Juvenile Detention, Coroner, County Assistance, and Human Resources. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioner Kramer motioned to approve May and June minutes as presented to us. Second Commissioner Urie. Motion passed (Mikesell absent).

In the Matter of CONTRACT

Commissioners considered an addendum to the Clean Streak contract.

Commissioner Kramer motioned to approve the addition to the Clean Streak contract for janitor services at County Probation Office. Second Commissioner Urie. Motion passed (Mikesell absent).

In the Matter of BUILDING

Commissioner Kramer motioned to approve change orders for Coroner's Office as presented. Second Commissioner Urie. Discussion. Commissioner Kramer I've reviewed them, agree with them preliminarily and approve them for \$7,643.48. Motion passed (Mikesell absent).

In the Matter of ZONING

Commissioners considered a request extension of time on the Machado appeal.

Commissioner Kramer motioned to grant the 14 day extension from the time that the Appellant receives the transcripts. Second Commissioner Urie. Motion passed (Mikesell absent).

In the Matter of BUDGET

Clerk Kristina Glascock presented the quarterly statement.

In the Matter of COMMISSIONERS PROCEEDINGS

Commissioner Kramer motioned to go into executive session pursuant to Idaho Code §67-2345F. Second Commissioner Urie. Motion passed after roll call vote (Kramer yes, Urie yes, Mikesell absent).

Commissioner Urie motioned to leave executive session. Second Commissioner Kramer. Motion passed (Mikesell absent).

In the Matter of COMMISSIONERS PROCEEDINGS

Commissioner Kramer motioned to go into executive session pursuant to Idaho Code §67-2345B. Second Commissioner Urie. Motion passed after roll call vote (Kramer yes, Urie yes, Mikesell absent).

Commissioner Kramer motioned to leave executive session. Second Commissioner Urie. Motion passed (Mikesell absent).

In the Matter of HOSPITAL

Commissioners Urie and Kramer met with St. Luke's Magic Valley Regional Medical Center officials.

In the Matter of HUMAN RESOURCES

Commissioners approved a pay increase for Jessica Duquette, Juvenile Detention, at \$13.00 per hour.

In the Matter of HUMAN RESOURCES

Commissioners accepted the resignation of Sherri Tyler, County Assistance.

In the Matter of HUMAN RESOURCES

Commissioners approved a pay increase for Christal Stimpson, Human Resources, to \$12.50 per hour.

There being no further business, the Board recessed until 8:00 a.m., July 23, 2008, at the Commissioners Chambers, fourth floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 23, 2008, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 22 July. Present: Commissioner Tom Mikesell, Commissioner Terry Kramer, Commissioner George Urie, and Clerk Kristina Glascock. The following proceedings were held to wit:

In the Matter of INDIGENT

Commissioners Kramer motioned to go into executive session pursuant to Idaho Code 67-2345D to discuss indigent matters. Second Commissioner Urie. Motion passed after roll call vote (Kramer yes, Urie yes, Mikesell absent).

Commissioner Urie motioned to leave executive session. Second Commissioner Kramer. Motion passed (Mikesell absent).

Commissioners returned to regular session at 8:37 a.m.

Commissioner Kramer motioned to approve case number 95711. Second Commissioner Urie. Motion passed (Mikesell absent).

In the Matter of CONSENT CALENDAR

Commissioner Kramer motioned to approve the alcohol catering permit for Boda's Bar to be used at Rogerson for Customer Service Days. Second Commissioner Urie. Motion passed (Mikesell absent).

In the Matter of VEHICLE PURCHASE

Commissioners considered a lease/purchase for a new pickup for Weed Department.

Commissioner Kramer motioned to approve contract with corrections to make it appropriate for government agency. Second Commissioner Urie. Motion passed (Mikesell absent).

In the Matter of LAND USE

Commissioners held an appeal hearing for Brent Funk.

Rich Carlson on behalf of the Respondents, you announced the rule of no new evidence and we

understand that. We assume Mr. Williams will not be putting in new evidence. Do you want me to object right there or do you want me to wait. Jennifer Gose-Eells, Chief Civil Deputy, I think object to new evidence, and Mr. Williams can agree.

Rob Williams here on behalf of Appellant to present our case to you regarding this appeal. I appreciate Commissioner Urie reciting the provisions of your Ordinance. We understand that and concur. This permit as you know is a permit for a new AFO as defined south of Hansen. I'm sure if you have had a chance to look at the record you will see this is not something that is easily done. It is a significant undertaking to do the applications and get the permit considered. The application represents a significant effort to compile carefully the information necessary under the Ordinance. This morning, ultimately, if this matter were ever reviewed by District Court there are definite statutory guidelines that address the issues. Those standards are at Idaho 67-5927 is what governs this matter if it winds up in court. As you know, the governing ordinance is Title 8 Chapter 18 of Twin Falls County Code. When the Planning and Zoning Commission, which was the decision making body, ruled they set out five reasons why they decided to deny the application. I'm going to address those in order. For the sake of coherence I may go back and forth a little bit. The first basis for the denial was under A1 of 8-18-5 Twin Falls County Code which requires the applicant to show full compliance with state recommendations and guidelines. The sole matter they reference stated the applicant failed to demonstrate compliance with the setback requirements. The offending area that they concluded was not properly shown on the application was a feed storage area for dry hay and straw. It was within 300 feet of the property line. There was confusion at the hearing as to the interpretation of what the Twin Falls County Ordinance was. The language required facilities to be set back 300 feet. The problem is the Ordinance does not define what facilities are. A dry hay and straw stack that the application shows does not require any improvement to the ground. There was no concrete to be poured or bit to be dug. A question was asked of the Administrator do they have to meet this setback. The Administrator answered yes it was a facility. I don't know how he determined that because the Ordinance does not define it. We think that is an incorrect interpretation of the Ordinance. In any event when it was brought to the attention of the applicant at the hearing, the applicant said if that is your interpretation we will move it beyond 300 feet. That evidence is in the record. We ask you to look at the interpretation of that and see if the Administrator's interpretation was correct. When the applicant stated he would move it, there was no object of anyone present to that. That is a summation as to why we believe the Commissions' decision was incorrect on that point. The next two points are somewhat related. More of the discussion and more of what is in the transcript dealt with part of this. At 8-18-5A3, one standard is the applicant must show prevailing climatic conditions to minimize potential adverse effects on environment. The term prevailing is not defined in the Ordinance, but one would think means most of the time. There is no doubt in this record as whole everyone would agree that most of the time the wind comes out of the west. The applicant recognized that and took it into consideration and account. The language of the subsection is if the Ordinance said recognizing all climatic conditions there would be no argument as to what prevailing would mean. But it doesn't say that, it says prevailing. The applicant had a professionally designed set of materials prepared by a registered professional engineer, an agricultural engineer. The applicant provided pages and materials supporting the application showing how the building was designed to not affect the neighbors. During the hearing, there was not one shred of hard evidence which proved the applicants details would not work. What was in the record were just people with concerns. It's just were going to have problems, I don't want it

here, please don't ruin our neighborhood, turn the application down. In the end we don't think it matters where the wind comes from and where it went. The applicant designed this application to take into account what is at the site. We believe for due process, there is no evidence from the opponents. The professional engineer is qualified to know things like that. There is one part of this section that also needs to be address. Clearly in violation of law Commissioner Statsny, I'm sure unintentionally, talked about a butte in the deliberation phase, something he had knowledge of, when it was over, spoke about misdirected wind area. Clearly under Idaho laws cited in the brief that was err for him to do that and for Planning and Zoning to take that into account. The decision itself basically quotes Mr. Statsny's view, and that is the only time in the record that this information was brought forward. The decision on this section and the following section also clearly violate Idaho law for a fundamental reason. There is statutory principles, 67-6535B and case law, Callen vs. Fremont County, cited in the brief which state the Commission must enter Findings of Fact. They must enter evidence which shows what the based their decision on. Their basis for the decision was the whole transcript and application and said we adopt it all. A reviewing court, we believe, needs more than that. Planning and Zoning Commissioners are not judges. We all know that. It's a difficult job to begin with. There has to be minimal effort to meet the standards of Idaho Code and case law. This does not. Courts have upheld that due process entitles someone a right to have a decision that talks about the facts that underlay the decision. This Commission didn't wrestle with anything that may be contradictive. They just said the whole record supports our decision. That becomes more important we think when you consider this point. I mentioned on the one hand you have testimony from experts and pages of material and refuting that alone is a lot of neighbors offering opinions without offering facts that would contradict what was presented. We not only believe it is a due process issue but also violates the underlying status of 62-6779. We don't think that opinion evidence of lay people doesn't do anything to contradict any specific information that has been provided by the applicant. The standard states the use will not adversely affect the peace and enjoyment of nearby lands. If that was interpreted, for what it's worth, as an adverse impact it would make the whole Ordinance meaningless. We think the only way to make sense out of this is that the Ordinance did give someone reasonable opportunity to get approval. It talks about designing things to minimize the impacts and we think those two sections must be read together. It doesn't say eliminate all together, it says minimize. That being the case the argument becomes the applicant took great pains this is what we are going to do to minimize impact. There were no specifying Findings of Fact, no effort to say the applicant maintained this, the opponents neighbors said this, and we believe the neighbors position is supported by the preponderance of the evidence and there is nothing like that. The way the decision was written the five points are Conclusions of Law not Findings of Fact. Without saying which facts in the record they relied on to make their decision. We feel that is erroneous and a basis to modify, reverse, or remand the matter. A portion of 8-18-5 talks about adequate buffers. In the record, there is a report from the site committee a multi disciplinary team which looks at the request of the County Commissioner Board. This site received a low recommendation which is the most environmentally favorable rating you can get according to current law. In the report, which came in after the application was filed, they expressed concerns. The Respondents say those are recommendations. They are not. The report says concerns. The Planning and Zoning Commission believes there was not adequate treatment of the siting committees recommendation to berm to avoid runoff to the High Line Canal. The applicant said that the berming had been designed and would not allow any run off to enter the canal. This also was a concern that was expressed by the Twin Falls Canal Company in their letter in the record. There is nothing in the

entire record that says as designed it would allow run off into the canal. The only evidence says it was not addressed and run off would occur. Given that we believe that part of the decision is also erroneous. Rather than take it up on rebuttal I did want to take a minute to discuss Mr. Carlson's reference the Fisher case from Ketchum which is completely distinguishable from the facts here. If the application that you make, in this case it was a special use permit to construct a building in the avalanche zone, doesn't contain something that is required or the application is incomplete. In others words you have to follow your own Ordinance. In this case, there is a requirement that my client, the applicant, had to have a dry hay and straw facility 300 feet from the property line you would almost have to stand on your head to get there. It is not there in any plain way at all. The Commission didn't understand the interpretation and had to have staff explain it. When my client realized this he said he'd move it. We think if this was facility, defined facility, putting hay and straw dry on the ground, not constructing anything it would have been addressed. It was addressed fully at the hearing. No one objected to the applicant moving the hay and straw stack. No one said they would be harmed by it. It's hard for me to see what is the harm here to be protected. Some things are obvious, lagoons and things. Missing from this thing is an analysis of the setbacks anyway. Why weren't the setbacks themselves good enough for this case. It was never discussed by the Planning and Zoning Commission so we are left to guess. Basically the same reasoning goes for the siting committee. The Respondents argue because there wasn't something in the application before the hearing started, somehow the whole process is violated. Besides the fact we already mentioned the record shows it was met, it's just not basic fairness every time. The Respondent is trying to say every time someone brings up an issue due to extreme interpretation, they would have to submit a new application and start over it would never end. They weren't required to be in there initially. The applicant its not a valid basis to overturn their decision. The final portion of the Ordinance that supported the Planning and Zoning decision was there must be roads of sufficient capacity in the area and no undue burden placed on those using them. The roads immediately around the site are Twin Falls Highway District. They wrote a letter expressing concerns. The applicant sent a letter back saying they would address those concerns. The Murtaugh Highway District was also asked to submit a letter because Mr. Funk was going to ship milk east through Murtaugh. In response to that the applicant submitted a truck route letter to mitigate those concerns. There is also a letter in the record it was not certain the milk would be shipped that way but if it were this is what they'd do. Idaho Code 40-1310(1), we had something that wasn't included but for the record that is where the statement is. The first one we'd like to make here is the concerns of the Highway Districts without any conflict in the record were addressed in by the applicant. That was not acknowledge by the decision. There was no effort to say that well the Twin Falls Highway District said these are the concerns and the applicant has met it. As you know when you set up a new subdivision it is not up to you to approve the roads and streets, it is up to the Highway District to sign off on the roads. It's not up to you to determine the adequacy of the roads. Statute says they take over all duties of the Commissioners upon the establishment of the Highway District. My client said okay this is what we will do it, and the Planning and Zoning Commission said we need a traffic study and this and that. They do not have authority to do that. They ignored the fact that the Highway District standards and concerns were met. Finally, in addition to the other statutes that this decision violated there is no regulatory takings analysis. There was nothing in the decision about what the applicant could do to get a permit. 67-5291 expressly makes it a violation of the statute and basis to overturn a Planning and Zoning decision. We think the decision is erroneous. It's a lengthy record but we believe an examination of the record would reverse the decision and allow Mr. Funk

to have the application he applied for as he met the requirements. We feel there is plenty in the record to support that decision. This decision is not valid the way it stands. It needs to be fixed. We believe it should be granted and allowed to go forward.

Mr. Carlson I am here on behalf of some of the affected neighbors. Most are here over concerns the impact the facility would cause them. I'm holding here a map that is in the record which I would like you take a look at now. That map shows an area just south of Hansen which the facility proposed right in the center and an oval shaped boundary line which red blue markings which represented where some of the people in this room live. Mr. Lynn Dille has lived for many years and farmed at a location directly east of where the map shows where the facility would be located. I just wanted to orient you to the location. Having said that I didn't hear much if anything new. I do not need to go over the written brief. It's unusual for a hearing. My approach is to say what you have to say in writing. I don't think I'm going to go through point by point comments. I do want to ask you to consider one part of the Ordinance that I have a question about. In your appeal Ordinance, you state clearly that your decision is going to be based on the record. That means all evidence and arguments presented to the Planning and Zoning Commission. Your Ordinance is not clear about what your job here is to look at evidence or review procedural errors. Are you the umpire? The interpretation of your own Ordinance is given great weight in court. I'm not going to argue to reweigh the evidence or look for procedural errors because I don't know how you interpret your Ordinance. Whether what you do, the result is going to be the same because at its core the decision by the Planning and Zoning Commission is reality of what the impacts would be to people living in the surrounding community, particularly the Dille's, but others people's homes and wells as indicated. There are a couple things I can't resist commenting on. One thing Mr. Williams is trying to argue is that once an application is filed, the applicant, in this case Mr. Funk, while he is at a public hearing, can make changes here and there. I'll do this, I'll do that, I'll change the setbacks and put in berms, its too late to do that at that point. The Twin Falls County Ordinance states very clearly you are to meet all requirements of the Ordinance. You will have to approve with your evidence mostly from the application. The siting team report mentioned a threat to the canal. It was issued on February 15 of this year and the public hearing did not happen until March 21. Part of your Ordinance says you have to prove to us that you are not going to be causing problems particular to an asset like the High Line Canal. The siting team report pointing out clearly there are no berms to protect the High Line Canal. It was too late for Mr. Funk to say he would take care of that. I disagree very strongly with Mr. Williams when he said the Fisher case which I gave you a copy of and your attorney has that this case does not apply in this situation. That case made it clear that if your Ordinance requires a certain minimum you must have that in your application and submit proof that you have complied with it. As a practical matter, these folks get notice of a hearing such as they had in this case two weeks maybe more ahead of the public hearing. When I measured the evidence in this case it was 2 1/2 to 3 inches thick. There was lots of information. You have to have some sensitivity to what real ability the neighbors have to digest, assess, analyze all of their comments to this document then make intelligent comments at a public hearing. That is a burden you do not want on the citizens of Twin Falls County. Some of the neighbors talked about the wind conditions, impacts on their properties and property values and just their daily lives. Such as the Dilles might encounter directly east, directly downwind from a very large number of livestock animals. They will be directly downwind most of time from the lagoon and water. All of the properties that you can see on this map are going to be should to should with some of the dry manure land application deals.

The Joneses, the Dilles, Ms. Murphy, Bob Solman, all of them are going to be impacted by this. The roads that were proposed during the public hearing to service this facility north of 3200 North are, for the most part, gravel and not paved. There are going to be feed trucks, milk trucks, employee trucks back and forth all the time. There was not consideration to that. If you overturn this decision you would be in effect putting the Dilles as a second class citizen status. You have no right to do that I would hope you wouldn't do that. One final thing is I am going to say is in every case you consider whether it is the siting of a school, subdivision, whatever land use decision you make as County Commissioners you will always consider and State law requires you to consider adequate services to support the land use that has been provided. In this case, the Planning and Zoning Commission found rightly so there just wasn't enough information provided to satisfy the Commission that there were adequate conditions. Mr. Williams statement about stepping on the Highway District toes is mystifying to me when state law requires decision makers to consider that. In this case all the Planning and Zoning Commission was saying there just wasn't enough information, and based on information, they had there were bigger concerns.

Mr. Williams in response to Mr. Carlson's observation that the Appellant sections of the Ordinance are not real clear as to what you do, it may be better to think of that. Some counties require this as a de novo hearing. Other counties say you can't make your own decision based on the record. You must remand it back with instructions from you. The language you have is much more broad. I think there is enough room for the Commissioners to make their own decision if that is your prerogative. This is a Conditional Use Permit. Other counties don't have the setup for a CAFO permit. Planning and Zoning and you can add conditions to the permit to address concerns that may have come up. That would be, in my view, a better way to address this problem. Regarding the roads, I want to say this its no doubt this is an important issue to the neighbors and no doubt they are emotionally invested in this; however, there is an utter lack of any evidence from the neighbors as to why the lengthy details of the applicant expensively put together would not meet the standards of this Ordinance. We think that is the problem. They didn't do any of that. They just said basically not in my backyard and its my opinion this is what will happen. On the highway issue, we would like you to go back and review what's in the record. The applicant addressed every concern of Twin Falls Highway District and filed a mitigation plan to address concerns of the Murtaugh Highway District and stated it wasn't clear the milk would be shipped on those roads in any event. Why should it be when that's the case when buck stops on administration and roads you do this and were satisfied where should a County have the right to second guess add to or go on.

Mr. Carlson one quick point the neighbors in this case do not have burden of proof whatsoever. The applicant always has the burden of proof whether or not people show up at the public hearing.

Mr. Williams you're wrong Mr. Carlson I'm right. Thank you very much.

Commissioner Kramer if I want to see the Highway District letter do I do that in open session right now or can I look at the file independently otherwise. Ms. Gose Eells you have the record and that is something you can look at. Commissioner Kramer there a couple of things I will be looking at one is the Highway District letter and the site evaluations. Can someone show me where the liquid manure affluent is going on this map. Mr. Williams there is larger map. Matt Thompson is here too, will you show him where it is. Mr. Thompson there is a larger map that shows it. We proposed it,

a pivot is here now and it was proposed that this and this down here. Mr. Carlson it was to the south and west with liquid.

Commissioner Kramer motioned to take this under advisement and render a written decision within 20 days from now. That'll give us time to go through this and study the evidence. Second Commissioner Urie. Motion passed (Mikesell absent).

In the Matter of COMMISSIONERS PROCEEDINGS

Commissioners Kramer motioned to go into executive session pursuant to Idaho Code 67-2345F. Second Commissioner Urie. Motion passed after roll call vote (Kramer yes, Urie yes, Mikesell absent).

Kramer motioned to leave executive session. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioners returned to regular session at 11:33 a.m.

In the Matter of MEETING

Commissioner Urie attended Rotary.

In the Matter of LIQUOR LICENSES

An Idaho Liquor Catering Permit was issued to Boda's Bar for use August 2, 2008, at Rogerson Service for Appreciation Day for Customers.

There being no further business, the Board recessed until 8:00 a.m., July 24, 2008, at the Commissioners Chambers, fourth floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 24, 2008, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 23 July. Present: Commissioner Tom Mikesell, Commissioner Terry Kramer, Commissioner George Urie, and Clerk Kristina Glascock. The following proceedings were held to wit:

In the Matter of CONSENT CALENDAR

Items include: status sheets

Commissioner Kramer motioned to approve status sheets for Commissioners' Office. Second Commissioner Urie. Motion passed (Mikesell absent).

In the Matter of CONTRACT

Commissioner Kramer motioned to approve a Memorandum of Understanding with the BLM for the

Gateway Transmission Project. Second Commissioner Urie. Motion passed (Mikesell absent).

In the Matter of PROSECUTOR

Commissioner Kramer motioned to approve a credit card for the Prosecutor's Office with a \$5,000 limit. Second Commissioner Urie. Discussion. Commissioner Kramer this is to be used for expenses related to victim and witness travel. Motion passed (Mikesell absent).

In the Matter of AMENDED AGENDA

Commissioner Kramer motioned to amend the agenda to include two air show contracts. Second Commissioner Urie. Motion passed (Mikesell absent).

In the Matter of CONTRACT

Commissioner Kramer motioned to sign the Gary Miller contract for the air show. Second Commissioner Urie. Discussion. Commissioner Kramer stated these are not signed by the City; however, the air show is this weekend but I recommend we sign it as the air show is Saturday. Motion passed (Mikesell absent).

In the Matter of CONTRACT

Commissioner Kramer motioned to sign the Sony Computer Entertainment America contract for the air show. Second Commissioner Urie. Discussion. Commissioner Kramer stated these are not signed by the City but the air show is this weekend. Motion passed (Mikesell absent).

In the Matter of MEETING

Commissioners met with Elaine Molognoni, Director of Human Resources.

In the Matter of MEETING

Commissioner Kramer attended the Transportation Committee meeting.

In the Matter of MEETING

Commissioner Kramer attended Buhl Rotary.

In the Matter of MEETING

Commissioners met with Jim Conder.

In the Matter of HUMAN RESOURCES

Commissioners approved the discharge of Pamela Wright, Commissioners' Office.

There being no further business, the Board recessed until 8:00 a.m., July 25, 2008, at the Commissioners Chambers, fourth floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 25, 2008, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 24 July. Present: Commissioner Tom Mikesell, Commissioner Terry Kramer, Commissioner George Urie, and Clerk Kristina Glascock. The following proceedings were held to wit:

In the Matter of AMENDED AGENDA

Commissioner Kramer motioned to amend the agenda to include catering license for Happy Landings. Second Commissioner Urie. Motion passed.

In the Matter of ALCOHOL LICENSE

Commissioner Kramer motioned to grant catering license to Wind Star LLC dba Happy Landing Restaurant for the Blue Angels dinner. Second Commissioner Urie. Discussion. Commissioner Kramer stated this is the necessary thing to do even though it is only 100 yards away from the building they are in. Motion passed.

There being no further business, the Board recessed until 8:00 a.m., July 28, 2008, at the Commissioners Chambers, fourth floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 28, 2008, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 25 July. Present: Commissioner Tom Mikesell, Commissioner Terry Kramer, Commissioner George Urie, and Clerk Kristina Glascock. The following proceedings were held to wit:

In the Matter of SURPLUS PROPERTY

Commissioners considered a Resolution declaring two 1983 Kawasaki motorcycles as surplus.

Commissioner Kramer motioned to approve the sale of two 1983 Kawasaki motorcycles that are in the possession of Parks and Weeds. Second Commissioner Urie. Discussion. Commissioner Kramer these have been around and have not been used since I've been in office. Motion passed (Mikesell absent).

RESOLUTION NO. 2008-17

WHEREAS, Twin Falls County has certain property which is no longer necessary for County use; and

WHEREAS, Idaho Code §31-808 states the Commissioners can find the property is worth less than \$250 and therefore, may be sold at a private sale without advertisement;

NOW, THEREFORE, BE IT RESOLVED by the Twin Falls County Board of

Commissioners that the following vehicles are hereby declared surplus with a value of less than \$250.00 each and are here ordered to be taken to Hunt Brothers Auction for disposition:

1983 Kawasaki Motorcycle
VIN #JKAKET816DA006736

1983 Kawasaki Motorcycle
VIN #JKAKETB10DA006733

DATED this 28 day of July, 2008.

TWIN FALLS COUNTY BOARD OF
COMMISSIONERS

Tom Mikesell, Chairman

/s/ George Urie

George Urie, Commissioner

/s/ Terry Ray Kramer

Terry Ray Kramer, Commissioner

ATTEST:

/s/ Kristina Glascock

Kristina Glascock, Clerk

In the Matter of AMENDED AGENDA

Commissioner Kramer motioned to amend the agenda to include a conversation with Times News people. Second Commissioner Urie. Motion passed (Mikesell absent).

There being no further business, the Board recessed until 8:00 a.m., July 29, 2008, at the Commissioners Chambers, fourth floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 29, 2008, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 28 July. Present: Commissioner Tom Mikesell, Commissioner Terry Kramer, Commissioner George Urie, and Clerk Kristina Glascock. The following proceedings were held to wit:

In the Matter of INDIGENT

Commissioner Kramer motioned to go into executive session pursuant to Idaho Code §67-2345D. Second Commissioner Urie. Motion passed (Kramer yes, Urie yes, Mikesell absent).

Commissioner Kramer motioned to leave executive session and go back to regular session. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioners returned to regular session at 9:51 a.m.

Commissioner Kramer motioned to approve case numbers 95981, 95970, 95973, 95974, 95989, 95971, 96000, 96039, and 95980. Second Commissioner Urie. Motion failed (Mikesell absent).

Commissioner Kramer motioned to approve case number 96048 with a \$40.00 per month payback. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95975. Second Commissioner Urie. Motion failed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95999. Second Commissioner Urie. Motion failed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95793 with a \$25.00 per month payback. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95852. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95783 with a \$20.00 per month payback. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95867 with a \$20.00 per month payback. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95886 with a \$30.00 per month payback. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95745. Second Commissioner Urie. Motion failed (Mikesell absent).

Commissioner Kramer motioned to approve rent payment of \$650.00 case number 96030. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioner Kramer motioned to approve treatment plan less oxycodin on case number 95760. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95460. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95903. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95931. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95877. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95968 with a \$50.00 per month payback. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioner Kramer motioned to approve case number 96041 with a continuing \$25.00 per month payback. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95830 with a \$50.00 per month payback. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95978. Second Commissioner Urie. Motion failed (Mikesell absent).

Commissioner Kramer motioned to approve \$370.00 rent payment on case number 96040 with \$25.00 per month payback. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioner Kramer motioned to approve case number 95915 with \$100.00 per month payback. Second Commissioner Urie. Motion passed (Mikesell absent).

In the Matter of TAXES-MISCELLANEOUS

Commissioners considered a tax cancellation requested by the Treasurer.

Commissioner Kramer motioned to cancel the personal property taxes as listed for Magic Valley Reporters, Blue Lakes Living Center, Eldon's Small Engine, Charles Marovich Roofing, Mountain Man Gun and Pawn, the Villa Pizza. Second Commissioner Urie. Discussion. Commissioner Kramer this adds up to very little money. Motion passed (Mikesell absent).

In the Matter of MID SNAKE

Commissioners considered a ballot for appointments to the Mid Snake Regional Water Resource Commission.

Commissioner Kramer motioned to unanimously reappoint the three members to the Mid Snake Regional Water Resource Commission Gale Kleinkopf, Dan Surr, Jack Nelson. Second Commissioner Urie. Motion passed (Mikesell absent).

In the Matter of MEETING

Commissioners met in executive session.

There being no further business, the Board recessed until 8:00 a.m., July 30, 2008, at the Commissioners Chambers, fourth floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 30, 2008, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 29 July. Present: Commissioner Tom Mikesell, Commissioner Terry Kramer, Commissioner George Urie, and Clerk Kristina Glascock. The following proceedings were held to wit:

In the Matter of INDIGENT

Commissioner Kramer motioned to go into executive session pursuant to Idaho Code §67-2345D. Second Commissioner Urie. Motion passed (Kramer yes, Urie yes, Mikesell absent).

Commissioner Kramer motioned to leave executive session and go back to regular session. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioners returned to regular session at 2:13 p.m.

Commissioner Kramer motioned to approve case number 96067 to allow for cremation and interment. Second Commissioner Urie. Motion failed (Mikesell absent).

In the Matter of SOLID WASTE

Commissioner Urie attended a meeting at Southern Idaho Regional Solid Waste District.

There being no further business, the Board recessed until 8:00 a.m., July 31, 2008, at the Commissioners Chambers, fourth floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 31, 2008, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 30 July. Present: Commissioner Tom Mikesell, Commissioner Terry Kramer, Commissioner George Urie, and Clerk Kristina Glascock. The following proceedings were held to wit:

In the Matter of AMENDED AGENDA

Commissioner Kramer motioned to amend the agenda to include Clerk Kristina Glascock to present the preliminary budget. Second Commissioner Urie. Motion passed (Mikesell absent).

In the Matter of CONSENT CALENDAR

Items include: tax cancellation request by Treasurer, alcohol license for Thousand Springs Winery

Commissioner Kramer motioned to approve the tax cancellation on parcel number RP09S14E147780A for \$109.11. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioner Kramer motioned to approve the alcohol beverage license for retail wine sales at Thousand Springs Winery. Second Commissioner Urie. Motion passed (Mikesell absent).

In the Matter of BUDGET

Clerk Kristina Glascock by statute I have to present a tentative budget to you. I made the insurance changes and the few things we discussed the other day. There have been no major changes. Ms. Glascock also presented the tentative abatement district budget for \$436,857.

In the Matter of JUVENILE

Commissioner Kramer motioned to amend the agenda to include the JABG 2007 grant due August 1, 2008. Second Commissioner Urie. Motion passed.

Commissioner Kramer motioned to approve the Idaho JABG Grant for 2007 due August 1, 2008. Second Commissioner Urie. Motion passed.

In the Matter of MEETING

Commissioners attended a department head/elected official meeting.

In the Matter of MEETING

Commissioners met with Jacie Urie, CDC.

In the Matter of MEETING

Commissioner Kramer attended Buhl Rotary.

In the Matter of ALCOHOL LICENSE

Retail wine license was issued to Thousand Springs Winery.

In the Matter of BUDGET

Expenditures by fund for July 2008:

Fund 100	Current Expense	\$839,209.36
Fund 102	Tort	-3,024.49
Fund 106	Safe Place	30,123.73
Fund 108	Capital Projects Fund	20,045.29
Fund 109	Twin Falls County Extension	2,215.08
Fund 113	Weeds	13,316.35

Fund 114	Parks and Recreation	31,111.79
Fund 115	Solid Waste	468,936.48
Fund 116	Ad Valorem	34,680.50
Fund 118	District Court	36,342.10
Fund 130	Indigent Fund	251,291.90
Fund 131	Public Health	0.00
Fund 132	Revenue Sharing	0.00
Fund 136	Pest Control	0.00
Fund 167	TF Co Public Health & Welfare	28,003.53
Fund 174	County Boat License	2,355.73
Fund 175	Snowmobiles	4,097.25
Fund 196	Justice Fund	459,860.48
Fund 608	Juvenile Correction Act Funds	8,916.44
Fund 609	Tobacco Tax Grant	15,230.89
Fund 610	Boat Grant Waterways Match	4,797.67
Fund 611	Adult Substance Abuse Grant	4,037.02
Fund 612	Rose St. Safe House	8,508.90
Fund 620	Status Offender Services	5,172.19
Fund 630	Fifth District SOS	2,177.57
Fund 634	Section 157 Occupant Protection	0.00
Fund 635	Parks-Grants	0.00
Fund 638	SFP-Twin Falls	123.65
Fund 639	Strength Fam Pro (Burley)	0.00
Fund 641	Social Activities Group Grant	1,841.95
Fund 645	JAG Grant	0.00
Fund 650	Twin Falls Co. Sheriffs Reserves	0.00
Fund 651	Sheriff Donation Fund	0.00
Fund 652	Sheriff Drug Seizure Money	0.00
Fund 659	Prosecutor's Drug Seizure Money	10.10
Fund 660	Court Facility/Program Funds	0.00
Fund 663	Sheriff's Youth Plate	1,909.95
Fund 666	Sheriff-Vests	1,165.00
Fund 667	Prosecutor Drug Reimb	5,174.15
Fund 671	Twin Falls Co Sheriff Search & Rescue	1,791.44
Fund 673	Juvenile Probation Misc.	2,137.47
Fund 674	Twin Falls County Insurance	0.00
Fund 676	VOCA Mediation Grant	2,647.32
Fund 677	Underage Drinking-Media Project	0.00
Fund 679	Centennial Wetland Complex Project	0.00
Fund 681	Drug Court	4,023.03
Fund 682	Youth Court	4,442.88
Fund 683	Court Assistance	1,448.46
Fund 684	Family Court Services	2,370.04
Fund 685	DUI Court	3,161.09
Fund 686	Mental Health Court	150.24

Fund 687	Sheriff's Grants	9,118.21
Fund 691	Coroner-Coverdell Grant	<u>71,554.22</u>
TOTAL		\$2,380,474.96

There being no further business, the Board recessed until 8:00 a.m., August 1, 2008, at the Commissioners Chambers, fourth floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.