

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 1, 2009, 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 MEETING

Commissioners met with Brian Hansen. (Kramer absent).

In the Matter of CONSENT CALENDAR

Items include: Alcohol licenses for Janitzio Family Mexican Restaurant, Outback Steakhouse-Twin Falls, The Ground Round, United Oil-Kimberly Rd., United Oil, The Town Tavern, Diamondz.

Commissioner Mikesell motioned to approve catering license for Diamondz for Snake River Brothers Festival. Second Commissioner Urie. Motion passed (Kramer absent).

Commissioner Mikesell motioned to approve licensing for Janitzio Family Mexican Restaurant, Outback Steakhouse-Twin Falls, The Ground Round, United Oil-Kimberly Rd., United Oil, The Town Tavern. Second Commissioner Urie. Motion passed (Kramer absent).

In the Matter of Human Resources

Gary Fornshell, County Extension Educator, We would like to advertise for a position which is receptionist secretary. Our present person has tenured their resignation and is moving back to Boise. We would like to refill that position. Given the number of faculty and staff in the office it is an essential requirement in order for us to function.

Commissioner Mikesell can you do without her this year as tight as budget dollars are? I know it's a stretch but Planning and Zoning is slower so can we share receptionists? Mr. Fornshell it would be extremely difficult because the other four faculty would all put demands to develop educational materials, powerpoints, mailings then you have the 4H program. I could see Wendy handling the reception part but as far as the actual keeping up the websites and doing the materials it would be extremely difficult to put it all on Barb given her responsibilities. Rhea Lanting a few years back we did work with Planning and Zoning and tried to share one person in that position. Of course then they were getting very busy at the time too and it did not work out well. It's a difficult position to put a receptionist in. I think that's a hard decision. Mr. Fornshell the position has gone back a number of years. There was a period where when the decision was made to eliminate the

position and merge with Planning and Zoning and it didn't work out for a variety of reasons. After I became County Chair and the University was working on refilling our vacant positions on crops and livestock it was approved then to come back. We've had it back probably three or four years. We put a lot of demands on our staff.

Commissioner Mikesell I'm not ready to make a decision on this yet. We need to look at part time staffing and sharing. There will be struggles this year and again next year before we see any signs of recovery. Talk to the educators and see if they are willing to take some responsibilities on. Commissioner Urie what effect is the combining of districts going to have on you? Mr. Fornshell our previous district supervisor was our department head. I anticipate now that we are merged more with what was District 2 that it may impact us as far as the swiftness of the red tape getting through. It will put a strain on our new boss. I believe he has the largest number of faculty within the University and it's geographically spread out. His responsibility is going out and doing teaching, dealing with problems. It doesn't have any effect on personnel. They are not going to combine jobs. They did eliminate one administrator. Any position that becomes vacant they do not refill that. If it's a single agent county they still attempt to fill that position.

Commissioners took no action.

#### In the Matter of BUILDING

Commissioners considered Change order for CDC Building.

Commissioner Urie the bid was for painting only and there was a lot of extra repair to be done and some walls had to be textured due to wallpaper and different issues.

Commissioner Mikesell motioned to sign the work order for \$900 for Gary Stuart Painting. Second Commissioner Urie. Motion passed (Kramer absent).

#### In the Matter of JUVENILE

Commissioners considered Food service bid for Juvenile Detention.

Commissioner Mikesell my recommendation is to throw out all the bids and sign a Resolution that states we can possibly go on the open market and find a better price. Linda Mann this is based on the valuation criteria on meeting the objectives of the County. The first objective is to be as economical as possible and this is not.

Commissioner Mikesell motioned to not accept bids as presented. Second Commissioner Urie. Discussion. Commissioner Mikesell I had an opportunity to speak to Linda before the meeting and the Jail contractor is looking into this. If they cannot meet it, we will look on the open market. Linda Mann from the survey of the other centers, they work with the jails and augment the foods to meet the standards. That is the option that looks the best. Commissioner Mikesell in your survey, those prices are anywhere from \$1 to \$2 for

augmentation. Ms. Mann yes from \$1 to \$2.47 price per meal. Commissioner Urie first off I don't know that we can compare our jail kitchen to theirs. The second thing is logistics. How far is the juvenile center from the jail to get the food. Ms. Mann of the ones I surveyed it was as a little as right next door to five to six blocks away. They are in closer proximity. I don't think ours is that far. Commissioner Urie we need to see if our kitchen can have that many meals. I think ours is maxed out. Ms. Mann I also did some calculations based on Kristina Glascock's figures to have the County staff the kitchen and with the staffing manager a full timer and a very minimal part timer, food costs and wages it would relate to \$4.55 per meal and 50 cents for each snack. Commissioner Mikesell in this process too we might ask Thomas to give us the same bid if they deliver it and not cook it there. Ms. Mann regarding ABL and our jail here, some of these detention centers, the jail delivers it or the juvenile staff goes and picks it up. I printed off Juvenile Detention standards meals section and I thought I might print it for you. Motion passed (Kramer absent).

In the Matter of MEETING

Commissioners met with Rick Novacek, Parks and Recreation Director.

In the Matter of MEETING

Commissioner Urie attended Rotary meeting.

In the Matter of MEETING

Commissioners met with Jaci Urie, TARC Director.

In the Matter of MEETING

Commissioners met with Mark Brunelle, Research and Development Director.

There being no further business, the Board recessed until 8:00 a.m., July 2, 2009, 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, 2009, 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 MEETING

Commissioners attended staff meeting.

In the Matter of HUMAN RESOURCES

Commissioners met with Elaine Molognoni, Director of Human resources.

In the Matter of CONSENT CALENDAR

Items include: status sheets; parks fee waiver request for St. Luke's MISTI Survivors; alcohol licenses for 360 Bistro Lounge, Aztlan Mexican Restaurant, Tori's Eatery, Duane's Market, Log Tavern

Commissioner Kramer motioned to approve status sheets for POST certifications for Juvenile Detention. Second Commissioner Urie. Motion passed. (Mikesell absent).

Commissioner Kramer motioned to approve park fee waiver request not including cleaning deposit for St. Luke's MISTI Survivors on August 4 from 5 to 9 at Heider Pavilion. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve alcohol license renewals for 360 Bistro Lounge, Aztlan Mexican Restaurant, Tori's Eatery, Duane's Market in Castleford and the Log Tavern. Second Commissioner Urie. Motion passed. (Mikesell absent)

In the Matter of Human Resources

Commissioners considered employee requisition for TARC.

Commissioner Kramer motioned to approve the employee requisition for TARC. Second Commissioner Urie. Discussion. Commissioner Urie it's a replacement for Wade. He resigned. Commissioner Kramer this is replacement of existing position necessary for the facility. Commissioner Urie they may move someone in there who is already there and hire a different level person. Motion passed (Mikesell absent).

In the Matter of MEETING

Commissioners met with Brian Hansen to discuss Washington Street Property.

In the Matter of COMMISSIONERS PROCEEDINGS

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

Commissioner Mikesell motioned to leave executive session. Second Commissioner Kramer. Motion passed.

Commissioners returned to regular session at 10:52 a.m.

In the Matter of MEETING

Commissioner Kramer attended a Rotary meeting.

In the Matter of MEETING

Commissioners attended an Elected Officials meeting.

There being no further business, the Board recessed until 8:00 a.m., July 6, 2009, 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 6, 2009, 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: alcohol license for The Oasis Fine Foods & Spirits

Commissioner Mikesell motioned to approve the alcohol license for The Oasis Fine Foods & Spirits. Second Commissioner Kramer. Motion passed.

In the Matter of CONTRACT

Commissioners considered credit application with R&R Products.

Commissioner Kramer motioned to approve the credit application with R&R Products. Second Commissioner Mikesell. Discussion Commissioner Kramer this is a company that Rick Novacek from Parks is familiar with and he likes their products. Motion passed.

In the Matter of BUILDING

Commissioners considered a payment request for the Courthouse remodel.

Commissioner Kramer motioned to approve the first payment for the Courthouse remodel to Don Anderson Construction for \$45,416.00. Second Commissioner Mikesell . Discussion Commissioner Kramer this is a partial payment on the remodel. Commissioner Mikesell the remodel is moving along well. Motion Passed.

In the Matter of BUILDING

Commissioners considered change orders for Courthouse remodel.

Commissioner Kramer motioned to approve change orders #3, #4#1. Commissioner Mikesell we need to identify the change orders by project. Commissioner Kramer I will withdraw my motion. Commissioner Kramer motioned to approve change order #2 Doors. Second Commissioner Mikesell. Motion Passed

Commissioner Kramer motioned to approve change orders 8,10,11, and 12. Second Commissioner Mikesell. Discussion Commissioner Kramer this is for the walls. Motion Passed.

Commissioner Kramer motioned to approve change order #13. Second Commissioner Mikesell. Discussion Commissioner Kramer this is for the asbestos. Motion passed.

In the Matter of BUILDING

Commissioners met with Larry McArthur to discuss the old CDC Building.

There being no further business, the Board recessed until 8:00 a.m., July 7, 2009, 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, 2009, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 6 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 Mikesell motioned to leave Board of County Commissioners and open as Board of Equalization. Second Commissioner Kramer. Motion passed.

**RPOF3020020070A**

Raub Owens , Gerald Bowden, John Knapple and Gary Beeson received the oath. Raub Owens I have a basic argument that I want to make. Two years ago, the assessor came to my place and put a value, did a hard assessment. Since that time we have had a recession, which has hit every segment, but particularly hard hit higher home values . I am not taking issue with the home, but I have an issue with property. I want reasoning for increasing value of land \$40,000.00. I have counted lots for sale in my area and 12 lots are for sale, only one sold since valuation was done so with foreclosure, no sales. Also I looked at the numbers that talk about lots for sale between 100-150, only 4 lots sold in all Twin Falls county. 80 some in that price range, only 4 sold. You are using an inappropriate model

to set value. Show me why I get a 40 per increase when nothing sold in my area. Gerald Bowden we are required by Idaho code to be within 10 percent of market value. October 1, 2007-September 30, 2008, is the time frame we have to look at. Gary Beeson I did an in office valuation with our internal system. I did not make any changes to class of house, but did find an error with basement sq ft. The value stayed the same. John Knapple Mr Owens asked why the increase. The county assessors office is a victim of numbers we get. We are constantly making changes to value out there. One of reasons is the value in sub div went up this year. Looking at disc in values, increased to get closer to value, Eagle crest comps, down on 2<sup>nd</sup> part is listings list #2 bare land listing, listed 6.10.08, canyon rim lot, canyon crest values are where they belong, may still be a little low. Be conservative and go to lower price. Other listing is improved listing, our value 38000 lower than list. 430,000 listed at 423, we are below market value in this subdivision. We are still with in the 90-110% range. Also last page this is the current listing for subdivision property which is listed at \$550,000 at this point. We have \$529,550.00. That should be an indicator of what Mr. Owens feels property was worth once. Raub Owens if we are going to use listing values, that is wrong header in my opinion. What it is listed for is not the value, when no one is buying. What I list for versus what I sell for is not happening. Nothing is selling. What is value worth today, that is question today. The only hard sale is \$400,000.00, and is much nicer than my home. Only hard sale, was in foreclosure proceedings and sold for just over \$400,000.00. The Sheriff sales sold for \$200,000.00. Another neighbor is in foreclosure, the sticker price and sales price is far apart. I may think it is worth a lot of money, no one else seems to think so. What are things selling for. We are trying to assess value today, and it isn't \$550,000.00 versus \$529,000.00. Gerald Bowdin we are not trying to find value of property today. The value is as of last year from October 1, to Sept 30 that is time frame we have to use. Next year will be different. When the listing is not what properties are selling for, that is indicator. Raub Owens I am not getting the list price. It is not there. It has got to come down. They are saying listing price, but the only sale price is \$400,000.00. Commissioner Urie, you have used all time, so if you don't agree with our decision, can appeal to state.

Commissioner Mikesell motioned to take the appeal under advisement and render a decision by 5:00 pm Monday. Second Commissioner Kramer. Motion passed.

**Sid Lezamiz**

**RPT3164002005AA, RPT3164001003AA, RPT3164002001AA, RPT3164002008AA, RPT3164001001AA**

Sid Lezamiz received the oath. Sid Lezamiz first I would like to make a comment. I would like to thank the Assessor's office, I know they have been getting lot of heat. The Assessor went back and measured the properties. The only thing I disagree with are the value through October-September. When we put comparables together and look at our units, what I thought value with land, and calculate square footage at 2802 what I thought was a fair value for a duplex, the next unit is 3 units together, a triplex. I show the square footage larger at 4106 90 sq, but I thought the value should be less on a triplex vs a duplex.

What I passed out are units that sold within the time lines, the last comp is less, but is not in as good as area so it is less. But I just left it in. I do not envy the Assessor's jobs. Gerald Bowdin Assessor I want to get in the record, that Idaho code dictates the time frame, October 1, 2007 through September 30, 2008, is the time frame we have to use. We also can be within 90-110 percent to establish values. John Knapple Assessor's office I am not sure that we have any problems with the appraisals. The main difference with Sid is we are calling them a single family dwelling, because they could split any of the houses off and sell that way, so we have to value it that way. Duplex will sell less than 2 houses on same lot. Duplex and triplex term does not fit. These comparables given are 0 clearance, they are townhouses. He has given us good comparables. My job is to go through all the new construction and set up a local cost modifier. What we do is go in, appraise the property, find out the worth, look at sales, if properties were sold for 77%, this is where the local cost modifier is set at. The appraiser goes out makes adjustments, once they are added up, the manual tells what the cost should be. Will we be exactly at what the manual says? I don't think so. Should we be within 90-110%, hopefully. All studies on single family residences, we are at 100 % of value, including regular single family homes. Gerald Bowdin this is mass appraisal, and it is a daunting task. We run continuous studies to get where need to be so we are within guidelines. Sid Lezamiz it is a daunting task. I want to bring a different direction to the room. A duplex/triplex is as a single family dwelling when sold as a Town House. The value is different than a single family dwelling. Thank you for time.

Commissioner Mikesell motioned to take all 5 properties under advisement and issue a decision by Monday. Second Commissioner Kramer. Motion passed.

#### **RPT38410050140A**

Joseph Stanzak phoned in for appeal hearing. Joseph Stanzak is Twin Falls Assessor there that did the assessment on my house? What is her name? Gerald Bowdin Deanna Braun. Joseph Stanzak and assessor's office personnel received the oath. Joseph Stanzak first I'd like, can I ask question of Assessor, Ms. Braun? This assessment that was faxed to me, was this something you did yourself? Deanna Braun yes. Joseph Stanzak this is in my documents as exhibit 1. This is something you did yourself this is not one done back in 06? Deanna Braun I generated this piece of paper based on information from an interior inspection done back on September 25, 2001. That was the most recent time an appraiser was granted access to the property. Joseph Stanzak so this appraisal was from 2001 then? Deanna Braun it has been updated twice, once in April 2006 and then again in July of 2007. Joseph Stanzak I did request copies of those documents. Deanna Braun I am not aware of that. Commissioner Urie we will hand out copies of that. Go ahead and present your case. Joseph Stanzak so you have exhibit 1 and 2? Commissioner Urie yes. Joseph Stanzak Ms. Braun so you did not inspect the inside of house then. Deanna Braun no I was refused access to the house. Joseph Stanzak Did you inspect the back yard? Commissioner Urie you are not going to cross examine the Assessor's personnel. Just present your case please, then they will rebut it. Joseph Stanzak I am trying to, I need to

know when the assessment was done. Was that July 2, 2009? Deanna Braun yes. Joseph Stanzak lets take the assessor's records from beginning. The first thing is to show the errors on the report. We have a 1977 Wills home made out of 2x4's that is 32 years old with rotted Masonite siding that is so bad that painters wont even paint it. On the 1<sup>st</sup> floor location we have, you have checked, as if it has dining room, there is no dining room in house the living room goes right into the kitchen. You have that there are 3 bedrooms and 2 bathrooms on the main floor. There are not 2 full baths, they are 3/4 baths. The basement shows a basement bathroom but it has not been operable for at least 8 years. It leaks and the toilet does not work. Continual flooding from leaky pipes have destroyed the basement, it is only used for storage. The foundation, normal, incorrect. It is cracked throughout the garage and it is chipping. I have had it repaired 3 times and it is still chipping. Exterior normal. The Masonite siding on this house is so full of mildew and rot that it needs either replaced or cut away. I don't think that is normal. The last time it was painted almost 7 years ago, the paint started peeling off within a year. The frame, the interior normal condition. Since no one has been in house since 2001 I am wondering how that can be. There is nothing normal in the house, there is not a level floor, there is not a straight wall. The drywall all needs repaired, it is stained. Built in's, the only built in we have is the dishwasher, which is 25 yrs old, the garbage disposal is 32 yrs old. The range is the only new appliance and it is 5 yrs old. The fan and hood don't work because of a short in the electrical. Heating and cooling normal, I cant use the furnace, because of electrical issues in the house. The furnace is 32 yrs old and cant be used. We use a wood stove, exclusively, the only thing that works is the fan. There is no AC, it is a heat pump that has not worked for 8 years. Plumbing not sure what that means, our roof has been patched, it has leaked twice in the last 8 years and the patches don't match. The garage cant fit 2 cars, shows 2 openers, both are inoperative. Driveway, not noted, cracked throughout, lifting in places, walkway same, there is a 2 inch gap between the step and walkway. I am not sure what rfx is. Deanna Braun roof extension. Joseph Stanzak what is wd? John Knapple is the Wood deck, the canopy is in back with a 14x16 metal cover, and a general purpose shed in back. Joseph Stanzak the walkway cover, the eaves rotted, need replace, the canopy is still pretty good shape, the shed is dilapidated. My daughter painted it brown, and it is at least 15 yrs old made out of scrap wood. Topography level, the yard slopes into the adjoining yard, and the fence is falling down from water runoff. Neighborhood improving, 3 blocks from my house the county put in a WalMart, hospital and high school. The traffic in our culdisac has increased and the area is declining. I have given you comps, put together by my appraiser, the average is 67.55 per sq ft, apply that to my house, and you get \$95,718 as reasonable market price of my house. Finally, on the back of the statement we get every year assessor's value of prop. Next door is tri level house, same size house, looks brand new, new roof and fence. The appraisal is \$124,000. The house sold in April of this year, for \$124,000. This is an old house gentlemen, repairs so often we cant keep up with it. If someone wants to give me the appraised value of this house, write me a check. Gerald Bowdin, County Assessor my question is, with all problems with the property, why would you not let us come in. We have no idea of the problems without a physical inspection. How are we supposed to know the condition

without observing it. Joseph Stanzak look around the outside of the house. Gerald Bowdin that is why we need to look at property. We must visually walk through and measure and see what is there. Joseph Stanzak you did that in 2001. John Knapple Assessor's office Deanna did make adjustments for the outside of the home at 13% and the interior that we knew about. The policy of our office is not to make adjustments to interior unless inspected. We had to use what was there back in 2001 when we did get in. The Exterior, taking off 13% for what needs to be done to the outside. As far as the other stuff on the inside, we have no way to know. Sales in subject neighborhood, as you can see, all sales are between March 2008 and November, 2008. Joseph Stanzak what are you looking at? Don't I get a copy of that? John Knapple it is here if you want it. Joseph Stanzak I have a fax machine and I asked for that information and called the assessor's office 4 times. I asked for any evidence the county has. John Knapple I am going to go on with what we have. Joseph Stanzak please fax that to me after this is over. Gerald Bowdin we will do that. John Knapple it shows the sale price on each one, shows ratio, all sales around subject, we are at 88-90% of market value. The next map shows where all the sales are located in subdivision. The value we have with the information we were allowed to have, our value based on what we were allowed to see is accurate and correct. Commissioner Urie, any other comments, Joseph Stanzak I don't have access to that information, hopefully I will get those after the hearing. I would like to know how they explain the house selling next to me, which is 3 times in better condition than mine, selling for \$124,000. I don't think there is any explanation for that. And the assessed value is \$124,000 according to the Assessor's assessment. I have been paying taxes on \$150,000 on my house for the last 8 or 9 years and it is no where near close to worth that. I appreciate the County calling me, and saying they lowered my tax assessment and it was actually \$300.00 higher than their original assessment. I think that assessment is irrelevant. The assessment was done in July 2009, the assessment must come from 2008. Gerald Bowdin we look at as many sales as we can find to establish value. We look at sales that occur between October 2007 and September 2008. We look at each area, and try to find sales, and we use typical values. We feel the value is representative of the information we have. If there is a problem in the house that we don't have knowledge of, we need access to re-appraise.

Commissioner Mikesell motioned to take property under consideration and issue a written decision by Monday at 5:00 pm. Second Commissioner Kramer. Motion passed.

**RPT5901003003AA and RPT0721000001LA**

Jack Bishop received the Oath. Jack Bishop there are two properties I am questioning. I will start with the Addison property. A brief overview, in 2007 the assessed value increased 32%, I felt it was representative of market values. This year the value went to \$393,000.00 and we are still working on completing the rest of building. After it is finished it could be worth this projected amount. I am concerned it could exceed market value once the remodel is complete. Residential average prices in Twin Falls have decreased in the last year. New home construction is down 54%. Commercial appraisals

are not as easy to do as residential. My contention is, this may reflect costs elsewhere, but here the rental market has been stagnant. I would like to see a reduction in the assessment of the Addison property with the understanding that when the construction is complete, it could be worth the current appraisal. The other property is clearly above market value. \$116,000.00 last year, \$18,000 concrete slab, other \$98,000 land. There has been a serious erosion of market value of these type of properties. The market dropping as whole, affects the rental market, and the rental market is weak. I am asking you to reduce the value to between \$60,000.00 and \$65,000.00. Gerald Bowdin, Assessor the values we put on are dictated by Idaho Code. As a timing issue for 2009, we look at October 2007 to September 2008. And we can be within 90-110% of value according to the law that we have to follow. Mike Brown, Appraiser for the property at Addison Ave., Mr. Bishop appealed the value. We met and I noted there was little change from previous appraisal. Approximately 60% of the improvement is not finished so when we add the 40% complete, we have a total 64% of overall construction completed, which did not change from 2008 appraisal. The land did increase 12%. I felt comfort with the appraised value of the building with land for a total \$393,014.00. It is true that when the building is finished, it will increase the value of the building only. Gerald Bowdin the other parcel in question, was appealed last year, and also went to the Board of Tax Appeals. They upheld the value we had. The Board of Tax Appeals decision will stay active for 2 years. We felt the value from prior year was reasonable. Basically we did not make any change to that parcel. Jack Bishop the comment goes back to land values. The methodology of the assessor is their methodology but it should come back to market value. Raw land is a separate market, it reflects many economic factors. We cant project value until it is finished. I am more concerned that if we accept this value, when construction is complete, the assessment will be that much over market value. I cant pass these costs on to tenants. We need to use an income approach in the appraisal of commercial properties. Replacement cost is not useful in determining values and how you define replacement costs. It is a grey area.

Commissioner Mikesell motioned to uphold value set by Assessor's office on RPT5901003003AA the Willmore St. property. Second Commissioner Kramer. Discussion Commissioner Mikesell the valuation is set by Idaho Statute and we have to uphold that. Motion passed.

Commissioner Mikesell motioned to take RPT0721000001LA consideration and give a written decision by Monday. Second Commissioner Kramer. Motion passed.

### **RPT34820020220A**

Clayton & Mary Kesterson received the oath. Clayton Kesterson I have two questions. One as to why the land value went up 25% in one year. I don't understand how dirt under my house can go up, nothing has changed. The other thing, I had it assessed and it changed, it went back to \$280,000.00. As I understand it we are using 2007 numbers. I bought the house in 2007, brand new, it cost \$242,000.00. The current market has gone down. The equivalent, there are 13 listings for 2 bedroom 1800 sq ft, I do not have

specifics, 9 were active on the market and the average sold for \$221,000.00, 4 sold and the average selling price was \$217,000.00. I don't understand why my house is worth \$280,000.00 in this market. Gerald Bowdin Assessor, the time frame that we must follow is between October 2007 to September 2008. We study all the sales in that time frame and come up with a ratio. We will trend or time adjust that value if needed, but in this area that was not needed. We can be within 90-110% of market value. Gil Sweesy, Appraiser I reappraised the property. Clayton Kesterson allowed me to walk through the property, and the value was lowered to \$280,822.00. The appraisal shows all the details on the home, and the crystal report which breaks down the land and the house value and pictures are included. October 2007 to September 08 sales show we are at 98% of market value on these properties. The last page shows Clayton Kesterson's house compared to the other houses listed. John Knapple Assessor's office, my job is to do data analysis, look at sales, and determine if our values fall within 90 to 110%. Our goal is to be at 100% of value. In Twin Falls County, the original bare land value was too low, below 90% so land values had to be adjusted to be compliant with the State Tax Commission. I try to make sure all areas fall within 90-110 percent, so in order to be fair to other taxpayers, I had to increase other subdivisions as well as in Morning Sun. If you look at the ratio study provided, these are homes within Morning Sun subdivision, we are at 99% of market value. Clayton Kesterson, the numbers you are using are not comparable to my house. Gerald Bowdin we are not trying to use those to compare to your house. Those are sales in your subdivision that show market value. Mary Kesterson, this is all psychobabble, a misrepresentation of what we were purchasing. We have never had to discuss land value increasing separate from house. So what you are telling me is that next year our taxes are going to go way down. That is not smart business. Morning Sun is the highest taxed area now. We have been blind sided and we resent it. Our house is the smallest in the subdivision. Gerald Bowdin the land and improvements are a package, but we have to look at each one. We are using last years values. As far as the market this year, whatever happens you will see on assessment next year. But what we have seen so far, we are not seeing drop in Twin Falls .

Commissioner Mikesell motioned to take parcel under consideration and issue a written decision by Monday. Second Commissioner Kramer. Motion passed.

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

#### In the Matter of CONSENT CALENDAR

Items include: Alcohol Licenses for Twin Falls Golf Course, Magic Bowl, Happy Landings Restaurant, Status Sheets, Park Fee waiver for Narcotics Anonymous.

Commissioner Kramer motioned to approve alcohol licenses for Twin Falls Golf Course, Magic Bowl, Happy Landings Restaurant. Second Commissioner Mikesell. Motion passed.

Commissioner Kramer motioned to approve status sheets. Second Commissioner Mikesell. Discussion Commissioner Mikesell I will not be voting in favor of these increases. Motion failed. (Mikesell No, Urie No, Kramer Yes)

Commissioner Mikesell motioned to approve park fee waiver for Narcotics Anonymous on August 22<sup>nd</sup> at the North Oliver Pavilion. Second Commissioner Kramer. Discussion Commissioner Mikesell until the parks board gives us clear guidelines on these waivers, I will be voting no. Motion passed. (Mikesell no)

Commissioner Mikesell motioned to approve status sheet. Second Commissioner Kramer. Discussion Commissioner Kramer this is an end of probationary time increase. Motion passed.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Mikesell motioned to go into executive session pursuant to Idaho Code §67-2345D records exempt from the public for indigent hearings. Second Commissioner Urie. Motion passed after roll call vote (Mikesell yes, Kramer yes, Urie yes).

Commissioner Mikesell motioned to leave executive session. Second Commissioner Urie. Motion passed.

Commissioners returned to regular session at 12:10 p.m.

In the Matter of INDIGENT

Commissioner Mikesell motioned to approve case numbers 96825, 96826, 96831, 96834, 96835, 96836, 96837, 96840, 96922, 96893, and 96843. Second Commissioner Kramer. Motion failed.

Commissioner Kramer motioned to approve case number 96619. Second Commissioner Mikesell. Motion passed.

Commissioner Mikesell motioned to approve case number 96927 with a \$25.00 per month payback. Second Commissioner Kramer. Motion passed.

Commissioner Kramer motioned to approve case number 96943 with a \$25.00 per month payback. Second Commissioner Mikesell. Motion passed.

Commissioner Mikesell motioned to approve case number 96347. Second Commissioner Kramer. Motion passed.

Commissioner Kramer motioned to approve case number 96873. Second Commissioner Mikesell. Motion passed.

Commissioner Mikesell motioned to approve case number 96828 with a \$25.00 per month payback. Second Commissioner Kramer. Motion passed.

Commissioner Kramer motioned to approve case number 96829. Second Commissioner Mikesell. Motion failed.

Commissioner Mikesell motioned to approve case number 96833. Second Commissioner Kramer. Motion failed.

Commissioner Kramer motioned to approve at Medicaid rate on case number 96832 with a \$50.00 per month payback on the balance. Second Commissioner Mikesell. Motion passed.

Commissioner Mikesell motioned to approve case number 96896 with a \$25.00 per month payback. Second Commissioner Kramer. Motion passed.

Commissioner Kramer motioned to approve case number 96884. Second Commissioner Mikesell. Motion failed.

Commissioner Mikesell motioned to approve case number 96631. Second Commissioner Kramer. Motion failed.

Commissioner Kramer motioned to approve case number 96939 with a \$25.00 per month payback in three months. Second Commissioner Mikesell. Motion passed.

Commissioner Mikesell motioned to approve \$500.00 rent on case number 96957 with a \$25.00 per month payback beginning in three months. Second Commissioner Kramer. Motion passed.

Commissioner Kramer motioned to approve \$400.00 rent on case number 96954 with a \$50.00 per month payback. Second Commissioner Mikesell. Motion passed.

Commissioner Mikesell motioned to approve case number 96933 with a \$50.00 per month payback beginning in 3 months and reevaluation in six months. Second Commissioner Kramer . Motion passed.

Commissioner Kramer motioned to approve case number 96652. Second Commissioner Mikesell. Motion failed.

Commissioner Mikesell motioned to approve case number 96867. Second Commissioner Kramer. Motion failed.

Commissioner Kramer motioned to approve case number 96621 with a \$25.00 per month

payback. Second Commissioner Mikesell. Motion passed.

Commissioner Mikesell motioned to approve case number 96742. Second Commissioner Kramer. Motion failed.

Commissioner Kramer motioned to approve case number 96650. Second Commissioner Mikesell. Motion failed.

Commissioner Mikesell motioned to approve case number 96862. Second Commissioner Kramer. Motion failed.

Commissioner Kramer motioned to approve case number 96692 with a \$100.00 per month payback. Second Commissioner Mikesell. Motion passed.

Commissioner Mikesell motioned to approve case number 96850 with a \$50.00 per month payback. Second Commissioner Kramer. Motion passed.

Commissioner Kramer motioned to approve case number 96681 with a \$50.00 per month payback. Second Commissioner Mikesell. Motion passed.

Commissioner Mikesell motioned to approve case number 96278 with a \$25.00 per month payback. Second Commissioner Kramer. Motion passed.

Commissioner Kramer motioned to approve COBRA for three months on case number 96627. Second Commissioner Mikesell. Motion passed.

Commissioner Mikesell motioned to approve case number 96713. Second Commissioner Kramer. Motion passed.

Commissioner Kramer motioned to approve case number 96768. Second Commissioner Mikesell. Motion passed.

Commissioner Mikesell motioned to subordinate lien on case number 96190. Second Commissioner Kramer. Motion passed.

Commissioner Mikesell motioned to deny November dates of service as not Twin Falls County and approve March cases of 2009 on case number 96388 with a \$50.00 per month payback. Second Commissioner Kramer. Motion passed.

Commissioner Mikesell motioned to approve case number 96838. Second Commissioner Kramer. Motion failed.

Commissioner Kramer motioned to approve case number 96930. Second Commissioner

Mikesell. Motion failed.

Commissioner Mikesell motioned to approve case number 96899 with a \$25.00 per month payback. Second Commissioner Urie. Motion passed.

Commissioner Mikesell move to leave Board of County Commissioners, and meet as Board of Equalization. Second Commissioner Kramer. Motion passed.

**RPF84660020030A**

Zach Gregersen received the oath. Zach Gregersen I have copies of comparables. This is something new for me. I purchased the property for \$7000 less than the appraisal. What is used to compare? Gerald Bowdin, Assessor the values are determined by legislative guidelines based on sales from October 2007 to September 2008. These sales are compared with the assessment and by law we can be within 90-110 % of market value. Gary Beeson, Appraiser I advised Zach Gregersen of the numbers when I met with him. I looked at comps and did a re-evaluation on his home. According to our ratio, we are low on most of them but his house is right in the middle. The evaluation is based on condition, year and features of home. No changes were made to the previous appraisal and based on the comparables that Zach Gregersen provided, we are right in the middle of those. John Knapple Assessor's office we are allowed the 90-110% because the sales numbers vary and we average those to get the appraisal value. The \$157,000 is the average. We want to be as close to the 100% as possible so some area's may be adjusted up and others down to bring them as close to market value as possible. Overall, we are actually as of September 30, 2008, we are at 96% of market value. Zach Gregersen I want to make sure I understand the process. You use square footage? Gary Beeson , we use several factors to assess the value, interior condition, construction materials, etc. Zach Gregersen, You don't use landscaping? Gerald Bowdin , no, that is a personal preference for the most part. John Knapple in my history, I have not seen anyone use landscaping in assessing the value of the homes.

Commissioner Mikesell motioned to take parcel under consideration. Second Commissioner Kramer. Motion passed.

**RPT34840010050A**

Farrell Nelson received the oath. Farrell Nelson I am here on property values, not a complete house. Last year it was \$53,000, now the current value is \$89,000, almost a 60% increase. Several bare lots are going for \$55,000 to \$65,000. Realtors say for 3.3 acres, there are no comparables in town. I don't know if I am being charged more because I live in the Morning Sun edition. Gil Sweesy checked my property, and wanted to go into my home, but my home was not the issue, it is the land. A lower value of house and higher value of land does not seem feasible to me. Most real estate people will not give you numbers if you are not selling. Gerald Bowdin Assessor we have 38,000 parcels to look after and value. We try to do 20% per year and the other 80% we trend or market value. We can be within the 90-110%, and we have to look at each parcel as a package. Farrell

Nelson, my house is only 3 years old. I would pay 1/3 of the taxes in the city as I do in the county. It does not make sense that the house value went down but the ground went up. Gerald Bowdin we look at the whole value. We cant separate the ground from the house. John Knapple, Assessor's office Gil went out and looked the outside of home, but did not walk through so according to policy, he could not make changes to interior. Base value comes from new home sales, which are adjusted according to market sales. Morning Sun subdivision land was low so it had to be increased. The total package is now at 99% of value. The back packet shows sales in Morning Sun subdivision and gives sale date, assessed value and sale price. The ratio is what the assessed value is to sales price. The overall package is at 99% of market value and that is where we have to be. We have to look at sales that occurred in the time frame to come up with values. We are not allowed to use anything past September 30, 2008 to get value. The 2010 assessment value will be determined by sales from October 2008 to September 2009. If the market goes down you should see a decrease in values. Farrell Nelson I cant see an increase in land of 60%. You will see a steady stream of homeowners from Morning Sun subdivision. John Knapple I look at all the appraisals that come through to make sure our appraiser has done their job. At least 90% of people where we change the value and it goes down, it is generally the first time in several year that we have been allowed into the home. The value will not change if we are not allowed into the home. Some that we were allowed into, their values went up. Farrell Nelson, why do I have to let you into my house? John Knapple we can go in by invitation only. The appraiser must view the property interior to see function and the quality of the home to get value.

Commissioner Mikesell motioned to take parcel under advisement. Second Commissioner Kramer. Motion passed.

Commissioner Mikesell left at 2:10

**RPT0001135003AA**

Commissioner Urie We will consider the Simplot properties. Any comments? Gerald Bowdin Assessor you have the information in your packet.

Commissioner Kramer motioned to uphold the assessment for Simplot property RPT0001135003AA for \$285,680.00. Second Commissioner Urie. Discussion Commissioner Kramer no evidence was submitted by JR Simplot, so we have no reason to believe this is not accurate. Motion passed. (Mikesell absent)

**RPK91560010090A**

Commissioner Kramer motioned to approve new assessment on parcel # RPK91560010090A for Connie Sowka in the amount of \$224,116.00. Second Commissioner Urie. Motion passed. (Mikesell absent)

**Gary Nelson**

Gary Nelson received the oath. Gary Nelson we will start with the commercial property that went up from \$94,000 to \$277,658. Market value of properties across the street differ with this property. Gary Nelson commercial property in raw land stake, should be about 10% of market value. Gerald Bowdin, Assessor only in a subdivision situation. Generally one lot is pretty much what it is. Theory is it already has everything that will be on it. Gary Nelson, this parcel was meant to be divided into 6 lots, and in the process of trying, we were informed that there was not sewer capacity to accomplish that. At this time until the utility problems are fixed, the lot is undevelopable. Commissioner Urie do you have any documentation from Jackie Fields establishing the utility problems? Gary Nelson not at this time, I can get it. Commissioner Urie I was just wondering, that is not necessary at this time. Gerald Bowdin the values are based on last years time frame, when you have a single parcel, that is how we look at it. Not the future development capabilities. Land is valued at a single parcel. Mike Brown Appraiser the lot did have a much lower value. The land was last appraised in 2001, for \$25,000 for the 1<sup>st</sup> acre and \$10,000 for each additional acre, with trending done 2 more times till last year. Sales of the property across the street on Kimberly road, the 3.395 acres sold for \$220,000, and the land was developed after the sale. Taking those numbers we arrived at square feet value based on Kimberly Road frontage and Carriage Ln. frontage. There were 3 other parcels that were valued this way so that is how we came up with your value. Gary Nelson the other parcels are close, but were closer to other amenities and that is what made those properties valued at those sale prices. The largest difference, those parcels were developable, sewer, water, pressure irrigation. My parcel does not have those capabilities. Commissioner Urie does that come into play on the appraisal? Gerald Bowdin we are trying to figure out how that comes into play on the market value, but don't know. Gary Nelson my property could be developed if the significant improvements were done, but those amount to several hundred thousand dollars. Which should affect the value of the parcel. Gerald Bowdin how long have you had the land? Gary Nelson, I was a partner in the property for several years, and did trading, but I was not aware of the limitations on this property during the trading. Commissioner Urie, the improvements could be made, but are substantially costly to make them? Gary Nelson yes, it has to have bearing on the value. Mike Brown what would lead us to believe those amenities are available because the property is adjacent to other properties that have the amenities. Gary Nelson that is understandable, but the reality is that they are not. I would be glad to bring the documentation proving my position. Gerald Bowdin treating this property as the others, with some assumption all things taken into account that the property reflects current market value. How can value be determined? Gary Nelson buyers will not only look at the cost of the parcel but also the cost of bringing utilities to property. At some time the city may bring in utilities, but right now, the value of the property is not there because the utilities are not avail.

Commissioner Kramer motioned to table consideration pending information from the city. Second Commissioner Urie. Motion passed. (Mikesell absent)

### **Prairie Ridge subdivision**

Gary Nelson the Prairie Ridge lots sold within time frame the assessor looks at, were \$45,000 and \$49,000. John Knapple Assessor's office both these properties are not in the time frame we can look at. They are December 2008 and January 2009. Gary Nelson there is a 2 lot sale of \$110,000, \$55,000 each. John Knapple land values are tough, some lots are sold to individuals and others are built by the developer. Look at the last 2 pages of list prices, we are at 95% of list price. All prices are within the 90-110% depending on the lot. Overall looking at the same type of properties, we should have the same values, which they are within the allowed amount.

Commissioner Urie these are current listings? Does time on the market affect the value? John Knapple it depends on if we see the values changing. Some banks would not allow sellers to lower the asking price, but now those lots are selling at lower prices. Right now, the listing price has not changed for his lots. If Mr. Nelson wanted to sell them, he would lower his price. But he has not. Gerald Bowdin the lots are volatile right now. Gary Nelson I have had 3 sales this year for \$45,000, I don't disagree for the time frame we have to look at being under the \$55,000. Next year it should be lower based on the \$45,000.

Commissioner Kramer motioned to uphold assessors value on Prairie ridge subdivision lots. Second Commissioner Urie. Motion passed. (Mikesell absent)

### **Cedar park subdivision**

Gary Nelson these are the Cedar Park subdivision values. John Knapple , average sales \$52,000, puts us 96% to 94% of value. Gary Nelson the \$52,000 sales were to 2 builders. We want to make sure there is uniformity in fencing, so we agreed to pay for fencing that would be put in after the homes were built. We have been doing that as part of our commitment to maintain uniformity. In the past we have had issues with homeowners wanting different styles of fencing, so in order to maintain uniformity it is built into the cost of the lot. It works out to be about \$4100.00 per lot, which brings the value back to about \$48,000. I can provide you with a copy of the purchase agreement verifying the fence. John Knapple Assessor's office our problem with that is we don't add for fences. We don't make adjustments for lot improvements to the price of the lot. It is part of the package. Gary Nelson when a property is fully improved, are those included in total assessment? John Knapple yes. Gary Nelson that adds to the value of property. Gerald Bowdin everyone buying a lot, has to buy the fence as part of the package and can not opt out? Gary Nelson Yes. John Knapple still we are within the 90-110 percent of value without that issue.

Commissioner Kramer motioned take Cedar Park Subdivision lots under consideration. Second Commissioner Urie. Motion passed. (Mikesell abstained as he came in late.)

Commissioner Mikesell motioned to uphold Assessor's valuation of parcel # RPOF3020020070A for Raub Owens in the amount of \$529,550.00. Second

Commissioner Kramer. Motion passed.

Sid Lezamiz

Commissioner Mikesell motioned to uphold all of valuations by the Assessor for Sid Lezamiz including parcel #'s RPT3164001003AA, RPT3164002001AA, RPT3164002008AA, RPT3164001001AA, RPT3164002005AA. Second Commissioner Kramer. Discussion Commissioner Kramer these are all within the 90-110% range. Motion passed.

Commissioner Kramer motioned to uphold Assessor's valuation on Joe Stanzak Parcel #RPT38410050140A, pending Mr. Stanzack allowing the assessor's office to do a physical evaluation by July 10, 2009. Second Commissioner Mikesell. Motion passed.

Commissioner Kramer motioned to uphold the Assessor's valuation on LJ Bishop parcel #s RPT5901003003AA and RPT0721000001LA. Second Commissioner Mikesell. Motion passed.

Commissioner Mikesell motioned to uphold Assessor's valuation on Clayton Kesterson parcel #RPT34830020220A. Second Commissioner Kramer. Discussion Commissioner Kramer this is within the 90-110% range. Motion passed.

Commissioner Mikesell motioned to uphold Assessor's valuation on Zach Gregersen parcel #RPF84660020030A. Second Commissioner Kramer. Discussion Commissioner Kramer this is within the 90-110% range. Motion passed.

Commissioner Mikesell motioned to uphold Assessor's valuation on Farrell Nelson parcel #RPT34840010050A. Second Commissioner Kramer. Discussion Commissioner Kramer this is within the allowed range. Motion passed.

Commissioner Kramer motioned to uphold Assessor's value on Gary Nelson's property's called Cedar Parks subdivision. Second Commissioner Urie. Discussion Commissioner Mikesell I will be abstaining as I missed the discussion. Commissioner Kramer this is within the 90-110% range. Motion passed. (Mikesell abstain)

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

#### In the Matter of COMMISSIONER PROCEEDINGS

Commissioners met with Attorneys from the Prosecutor's Civil Department for weekly update.

#### In the Matter of AIRPORT

Commissioner Urie attended Airport Advisory Board meeting.

In the Matter of FAIR

Commissioner Kramer attended Fair Board meeting.

There being no further business, the Board recessed until 8:00 a.m., July 8, 2009, 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, 2009, 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:

Commissioner Mikesell motioned to leave Board of County Commissioners and open as Board of Equalization. Second Commissioner Kramer. Motion passed.

**RPOF3020020060A and RPT34880030020A**

Leroy Atwood I represent Zamezi group as well. I would like to start with that property. I would like the value on the Zamezi property to stay the same. It raised just over \$4000.00 and I don't think that is warranted with today's market. Gerald Bowdin Assessor state guide lines give us certain dates that we have to look at comparison sales and we can be within 90-110% of market value. That is the standards that we follow. John Knapple Assessor's office market values within that time frame are set. We can not change those because we are tested within the time frame and if we change that, the state tax commission will automatically increase values. This helps to set the equity standards through out the state. It is a statewide equalization process. To back up the value, I used a list of actual sales and listing in Morning Sun subdivision that are improved. The land to property value was 21% average, so looking at average home values in Morning Sun subdivision, they should have been over \$70,000.00 per lot. It is not an exact science so with different adjustments included, that is why it is lower at \$54,700, instead of the \$70,000. Leroy Atwood I don't disagree with that, but other lots in gated communities are \$10,000 less than Morning Sun. This lot is more. That is why we are requesting the value be left at last year's value. John Knapple our problem with gated communities are that some properties were missed in the re-appraisal program so instead of increasing the other lots, we made other adjustments. Leroy Atwood I still think it is to high for Morning Sun. There is no way this year the Morning Sun lots would sell for \$73,000, even last year or in 2007.

Commissioner Urie anything else? Commissioner Mikesell after reviewing the 3 lots in

Morning Sun, I have some questions for the Assessor's staff. The 3 lots are significantly different and the prices vary substantially. I don't understand why. John Knapple I don't have that info here. Gerald Bowdin Morning Sun subdivision varied in different locations and improvements. Commissioner Mikesell I think that information needs to be available to landowners. Leroy Atwood I am not asking you to lower, just maintain last years tax assessment. With the economy, we need to try to maintain. Gerald Bowdin Twin Falls is overall not changing in values, it seems to be the newer lots, new homes and empty lots that vary.

Commissioner Mikesell motioned to take parcel under consideration and render a written decision by 5:00 p.m. Monday. Second Commissioner Kramer. Motion passed.

Leroy Atwood this is a personal lot I have owned for about 3 years in Filer. This lot has been held as an investment for resale. The assessment has almost doubled from last year to this year. The closest comparable comps the realtor could come up with was an average of \$60,000. I am just asking to maintain the values, rather than increase. John Knapple the lots that sold in the comps were not canyon rim lots. Leroy Atwood that is correct. John Knapple the only sales were not comparable because they were not canyon rim lots, and historically they sell for substantially less. One listing for \$179,000 is in our time frame. This assessment was for \$140,000. The lots take a while to sell and the only thing we have to compare is the list price that people are putting on these lots. Leroy Atwood this lot does not have the amenities that some of the higher priced lots have. It is a nice lot, but listing is not selling. We are asking for help to get through this economic crisis by not increasing our value. The \$85,000 is reasonable, but not \$140,000. I would ask you leave it at current value. Gerald Bowdin 2 yrs ago you had it listed at \$190,000, did you adjust the price in the last 2 years? Leroy Atwood, no as we were not pressured to sell. We had a verbal offer of \$95,000, but did not accept that. Gerald Bowdin we have to look at market value in our assessments. Canyon rim is definitely a higher value than other lots. I think we are in the ballpark with the \$140,000 for this time frame we have to look at.

Commissioner Mikesell motioned to take the parcel under consideration and render a written decision by 5:00 p.m. Monday. Second Commissioner Kramer. Motion passed.

Commissioner Kramer left meeting at 9:00 a.m.

**RPT2441002001AA and RPT0321011032AA**

Joe Lindland received the oath. Joe Lindland this house is at 166 Polk. I own 10 houses in the president streets and they are within one half mile of each other. The land values appear to be coming out of the air. They vary so much there is no consistency. I came up with my number and I feel the land value should be \$5000 based on 2 other comparable properties that I own. I don't understand where land value comes from. The house value should be \$7000 less than the assessment based on other houses that I own that are comparable size. The \$108,000 should be \$100,000 to be fair. Gerald Bowdin Assessor

one half mile can be a whole different world in the value size. Gil Sweesy Appraiser based on size, adjustments and sales comps, we are actually a little low where we should be for the 90-110%. John Knapple Assessor's office we have found in the president streets that the closer to Washington St, the less desirable the property so the lower the value. That is going to cause the land value to change. We look at the sales in the area and the same home in two different areas fluctuate in value. Usually that goes into the land, but if it is a huge difference, we have to go into the home. We don't use the same land table from one end of the president streets to the other. Based on sales in the time frame, we are still below 100% of market value, closer to 90%. Joe Lindland I understand the difference in the area's, but my comparison is what I know for fact which is the homes I own. All my houses are in great condition. I am comparing them to each other. Commissioner Mikesell I used to live in the president streets so I understand the value fluctuations.

Commissioner Mikesell motioned to take the property under consideration and render a written decision by 5:00 p.m. Monday. Second Commissioner Urie. Motion passed. (Kramer absent)

Joe Lindland 305 Pierce this is my own house. And comparing this house to my other homes it comes to house value should be \$93,000. Roughly \$8000 less than the assessment. Based on tax records from my other houses and a sales comp which sold for \$115,000, but was pretty close in size to mine, but was a much newer house than mine so very similar to what I have so I felt \$120,000 was a fair assessment, not \$130,000. My house does not have egressed windows and the majority of my square footage is in the basement. Gerald Bowdin square foot value can fluctuate depending on building materials. Land value is set by tables and the value can vary depending on where the range hits. Joe Lindland where can I find out which land table was used for each property? Gerald Bowdin you can get that at the assessor's office.

Commissioner Mikesell motioned to take property under consideration and render a written decision by 5:00 p.m. Monday. Second Commissioner Urie. Motion passed. (Kramer absent)

**RPOK2510020090A and RPOK2510020080A**

Bill Blass my lots are unimproved and that is why I am complaining. They are not worth \$500 per lot. Where did they get that figure? John Knapple \$500 is the tax value, the land value is just under \$50,000. Both lots look into the canyon. Bill Blass, no they overlook the lake. John Knapple for a canyon lot, those values are pretty low. The reason they are low is because we don't have well and septic, but we are valuing based on what we have found for Echo Lake subdivision. I would say we are low as the property was listed at over \$100,000 in 2008. Bill Blass they did not sell at that so that is why they are overvalued. John Knapple other subdivisions are more improved compared to Echo Lake which is why we are not comparing them to other lots in close subdivisions. Bill Blass, these taxes keep going up and are too high. That is what I am complaining about. Gerald

Bowdin our focus is value. We can only get the value as close to market value as possible. Bill Blass, there are no sales to compare. Gerald Bowdin yes, that is what makes our job difficult. We look at properties that have sold and use those as comparison. John Knapple Carter mini ranches are comparable though not on the canyon rim, and has sold lots for \$55,000 so there are other lots that are selling at comparable pricing. We are within range of what acreage lots are selling for in that area.

Commissioner Mikesell this is not the place to complain about taxes, this is for the property values.

If you would like to come into our office later, we can talk about that.

Commissioner Mikesell motioned to take property under consideration and render a written decision by 5:00 p.m. Monday. Second Commissioner Urie. Motion passed. (Kramer absent)

#### **RPT59530130250A**

David Lentz received the oath. David Lentz I have a feeling I would not be here if I had gotten some straight answers from the Assessor two weeks ago. We could not get a straight answer about how you get value on the lots and were not given information on land tables. I was told only sales comps and everything was secret. I was curious on how it is figured and how it went up \$20,000. We were there an hour and did not get any answers. The house went up \$9000. We moved in September 2006. We added 268 ft of concrete. Nothing else. How did values go up? Gerald Bowdin by Idaho code, there are certain guidelines we have to follow. Based on sales that occurred last year. We are allowed to be within 90-110% of market value. We try to be as close to 100% as possible. Deanna Braun, Appraiser, the file was modified based on my measurements, and inspection. David Lentz, the last appraisal was done in 2003 and everything was on that appraisal. Gerald Bowdin we just updated that information and based on sales, new cost tables, and bringing things up to 2009. We cant go by information from 2004, we feel like today's value was correct. David Lentz the property increased 7.4% it should be going down not up with economy. Only 1 lot sold in our area during that time frame, we have some real inconsistencies. I think it is wrong that we get penalized for things that were in there in 04, and now are listed as improvements. Gerald Bowdin I cant go back and say why something was not done in 04, only today's appraisal is what we are looking at. David Lentz sales went down during the time frame we have to look at. John Knapple all my research of the sales in this time frame show we are at 96% of market value as of September 30, 2008. Last year, our values were also at 96%, that tells me there was no lowering of value during that time frame in Twin Falls. Other areas, they probably did see a decrease of value, but Twin Falls did not. We are still within the 90-110% range even looking at what they purchased the property for in 2006 to now. The appraisal is as accurate as we can get it, according to the sales information we have. David Lentz the information you get is different than the MLS because that says the market dropped 11% in the last 3 months of 2007. Why? Gerald Bowdin the information we get comes from

the M.S.L. David Lentz do you think it is fair that the property owner cant look at the same information that you get? Gerald Bowdin , we follow the law. David Lentz why did house go up and land go down?

Commissioner Mikesell I have a comment, my property went up. The county would like full disclosure, but that is something that the legislature has to fix. Lobby your legislators, it would make our job and the Assessors office much easier.

Commissioner Urie action? Commissioner Mikesell I make a motion take under consideration and render a written decision by 5:00 p.m. Monday. Second Commissioner Urie. Motion passed. (Kramer abstained)

**RPT59510010060A**

Gene Kisling received the oath. Gene Kisling I will try to be brief. Based on the information from the Assessor's office, and my own research, and the re-evaluation, the original assessment is down \$4000, but still shows my land value is increased. I do not see how my assessment can increase from 2007 to 2008 with the market decline. Comparing value of empty lots to lots with homes on it, is comparing apples to oranges. A realistic assessment would be to keep the 2007 land value and use the home value that the assessor came up with. A comparable house sold in late 2007 for \$250,000. Two others are listed at \$249,000. I don't understand the non disclosure thing. It makes no sense to not be able to have the homes history. I want to appeal to the state, whatever the procedure is, I plan to do the appeal. Gerald Bowdin the guidelines the state requires that we look at are sales between October 2007 to September 2008 and we can be within 90-110% of those values. We look at the sales and compare them with assessments, for the percentage of value. Jim Nutting. Appraiser, I went out, looked at the home, and agree with Gene Kisling, it is a simple home. After the appraisal, we dropped the value about \$4000. As for the land John Knapple will have to explain that. John Knapple Assessor's office, we need to look at total value of the property and looking at sales comps, we are at 94% of market value in Woodland Hills subdivision. The listings are improved listings, in a subdivision and the value is at 95% overall. This property assessment fits in with other properties in that subdivision and is in line with state ratio. Gene Kisling, assuming I take your value of \$66,000 for the lot, builders are building for less. I think your office is getting the brunt of the state legislators inactivity. I appreciate Jim and his work and you have a good employee.

Commissioner Mikesell motioned to take property under consideration and render a written decision by 5:00 p.m. Monday. Second Commissioner Kramer. Motion passed.

**RP11S17E046070A**

Kevin Durham I feel like my house is being valued as new construction. I bought it in 2004 for \$200,000. They appraised the house at \$210,000. Since then the house has gone up to \$320,000, with no improvements. The house has electrical issues, drywall issues,

concrete cracking, old linoleum floor, it is no comparison to the new homes. I don't see how it could go up \$120,000 in 4 years. Gerald Bowdin Assessor, we have the total value at \$320,900. Kevin Durham that is still way to high. Gerald Bowdin we have to go by the guidelines set by the legislator and State Tax Commission. Using the ratio of market values, we can be within 90-110% of market. Deanna Braun, Appraiser I inspected the property and revised the file according to that inspection and there was very little change. Looking at sales comps it shows our values are low. At that point we decided to accept the value that we came up with. Kevin Durham I had a realtor friend look up sales comps in that time frame and I know people with newer homes and my house is not worth that. I don't think it would sell at what you have it assessed at.

Commissioner Mikesell when you use your ratio, the state will come in and adjust them if they are not within that percent range? Gerald Bowdin they will put a trend on the properties to increase them to the 100%, every property in that category. So we really need to make the adjustments ourselves rather than the state making that adjustment. Kevin Durham I live out by the airport and there are no sales happening out there. Commissioner Kramer for appraiser, it appears one of the large additions is the attached garage that looks fairly new. Deanna Braun it was built in 1999 and is a little unusual as it has complete living space above it. Kevin Durham it has a kitchenette, bathroom and living space. Commissioner Urie anything else? John Knapple as far as being in airport area, they are in the impact area of the airport so we only looked at comps around the airport. I want to make sure we are where we should be with our numbers. If anything, we may be to low with our assessments in that area based on comps. The reason the value increased is because of the garage with the living quarters above. It still has to be valued as a residence. Kevin Durham I have been told I cant rent it out so it cant be considered living quarters. John Knapple it still has to be considered living space. The market was selling new homes for close to the same value as older homes in that area. We are below 100% of market value in that area. Kevin Durham there are a few homes in that area that are newer, larger, nicer, selling for less with lower taxes. That does not make sense. I think the airport has something to do with the lower sales. There are several in the mid to low \$200,000.00's I cant see it going up that much in 4 years.

Commissioner Mikesell motioned to take property under consideration and render a written decision by 5:00 p.m. Monday. Second Commissioner Kramer. Motion passed.

Commissioner Mikesell motioned to affirm the Assessor's value on parcel #RP11S17E046070A for Kevin Durham. Second Commissioner Kramer. Discussion Commissioner Kramer the accessory building adds value to the property. Motion passed.

Commissioner Mikesell motioned to affirm the Assessor's value on parcel #RPT59510010060A for Gene Kisling. Second Commissioner Kramer. Discussion Commissioner Mikesell the ratio on this property is within the state limits. Motion passed.

Commissioner Mikesell motioned to accept the Assessor's value on parcel #RPT38820010040A Joseph Swerzo. Second Commissioner Kramer. Discussion Commissioner Mikesell the appellant did not show. Motion passed.

Commissioner Mikesell motioned to accept the Assessor's value on two properties parcel #RPT6021000008HA and RPT37810000060A for Dustin Gudenau. Second Commissioner Kramer. Discussion Commissioner Mikesell the appellant did not show. Motion passed.

Commissioner Mikesell motioned to affirm Assessor's valuation of parcel #RPT59530130250A for David Lentz. Second Commissioner Urie. Discussion Commissioner Mikesell I understand Mr. Lentz's concerns, but it is within state allowed range. Motion passed. Commissioner Kramer abstained.

Commissioner Mikesell motioned to affirm the Assessor's valuation of parcel #s RPOK2510020090A and RPOK2510020080A for Bill Blass. Second Commissioner Urie. Discussion Commissioner Mikesell the Assessor had the valuations within the statutory limits. Commissioner Urie the photo's do not show canyon view are we sure they are? Commissioner Mikesell it overlooks the ravine. Motion passed. Commissioner Kramer abstained.

Commissioner Mikesell motioned to affirm the Assessor's valuation of parcel #'s RPT2441002001AA and RPT0321011032AA for Joe Lindland. Second Commissioner Urie. Discussion Commissioner Mikesell values are within statutory allowed amounts. Motion passed. Kramer abstained.

Commissioner Mikesell motioned to affirm the Assessor's valuation of parcel # RPOF3020020060A for Leroy Atwood. Second Commissioner Kramer. Discussion Commissioner Mikesell with the limited information and assessed value, I believe the Assessor is correct. Motion passed.

Commissioner Mikesell motioned to affirm the Assessor's valuation of parcel #RPT34880030020A for Zamezi group. Second Commissioner Kramer. Discussion Commissioner Mikesell I am not sure what the value is on these properties as they vary depending on size of the properties in this area. John Knapple my assessor put the wrong table in and the value should be higher. We will fix this for 2010. The value should have gone up more and should have been caught. Commissioner Mikesell as our job is to equalize, I think we should remedy this, this year instead of next year. I think we need to table this. Commissioner Mikesell withdrew his motion, Commissioner Kramer withdrew second.

Commissioner Mikesell motioned to table parcel #RPT34880030020A till information is corrected. Second Commissioner Kramer. Motion passed.

Commissioner Mikesell asked Assessor to look at all properties in Morning Sun and make sure the correct tables are used. John Knapple we will do that.

### **RPOB1410010120A**

Christopher Avelar received the oath. Christopher Avelar when I purchased this property, it was not selling and so the seller came down on their price multiple times before I purchased this property. After several issues with the seller, I finally bought the property for just under \$60,000. I did not get a value of my property last year so I had to pay at the \$193,000 value. I have a list that shows my property is substantially higher than other properties in that area. I also have a sales comp for property in my area, ranging from \$29,000 to \$79,000. I also have the bank statements showing what I paid for the property. It is almost 4 times what I paid for it and I don't think that is fair. Gerald Bowdin the guidelines that we follow are set by Idaho code, based on sales from October 2007 to September 2008. We compare sales to assessed values and we can be within 90-110% of the market value. Gary Beeson Appraiser I started working with Mr. Avelar in May. I went over all the sales in that area and only 1 was in the time frame and in the area. It sold for \$183,000. That was the only sale we had to compare. His real estate agent sent us other listings, but they are not within the time frame we are able to look at. The sales are very strange as they are listing over \$100,000, but negotiating down to \$29,000. But the listings are staying over \$100,000. Unfortunately that was all the information we had to go by. His value was a litigated value so that also makes a difference. Commissioner Urie does that put it in the class of a foreclosure? Gerald Bowdin Assessor I don't know. Christopher Avelar we never went to court on it, just negotiated back and forth. Commissioner Urie so his comps were out of the time frame? John Knapple our dilemma with the bluffs are that we only had the one sale that said it sold for \$183,000. And the listings from Prudential, dated April 2006, go from \$59,900 to \$199,000. We were trying to figure out why the difference, and came down to view and I guess the way the land rolls. We used the list prices and the one sale. We have tried to contact other buyers, but were not able to. Gary Beeson I did get a response from one buyer and they bought lot #18, one of the smaller lots, for \$36,000. Which was originally listed at \$99,000 and sold April 18, 2007. John Knapple it has been difficult to nail down a value in this subdivision. Gerald Bowdin we have to take the best information available and it has been difficult to get that. Christopher Avelar had I known that I would have this difficulty, I would have given my purchase price when I bought it. John Knapple you have several different subdivisions and they are all inconsistent with each other. We are trying to find out where the values came from. Commissioner Urie doesn't his purchase price calculate into those figures? John Knapple it is within that time frame. Gary Beeson I understood it was a court negotiated settlement so I did not look at that. John Knapple all the sales are before our time frame and sales are in the bluffs, so they are not comparable. John Knapple our dilemma in the Assessor's office is we have just the one sale in our time frame, the others are realtor's listings and Christopher Avelar's sale was a court issue and it makes it difficult to determine. That is why we did not adjust it down. Commissioner Urie

anything else?

Commissioner Kramer motioned to lower the value to \$60,000. Second Commissioner Mikesell. Discussion Commissioner Kramer this is a sale. Commissioner Urie what about all the other lots, should they be that? Commissioner Mikesell we can only equalize what is in front of us. Does his sale in that time frame which shows what he purchased that property for count? Gerald Bowdin typically you don't use 1 sale to set that. Motion passed.

**RPO88210020070A and RPT59030030210A**

Emine Behchef and Rasim received the oath via phone. Emine Behchef I have the two properties in Twin Falls the first one is 294 Trotter Dr. After the re-appraisal the value went up from the original assessment and nationwide property values have dropped 20%. I think the values are to high. I have spoken with Realtors in the Twin Falls area and they have verified that the values have gone down. I have friends whose counties are lowing their values in several different states and we expect the same in Twin Falls. Gerald Bowdin, Assessor we are required by Idaho code to use a certain time frame of sales from October 2007 to September 2008. And that is the time frame we have to look at. We can also be within 90-110% of market value. The Twin Falls market has not followed the nationwide or even the Boise trends with values dropping. In the time frame we have to look at the values really did not change. Deanna Braun, appraiser I inspected 294 Trotter drive and found a few changes and revised the file and it increased the value about \$2000.00. Gerald Bowdin we will have John Knapple give you information on sales and listings in the area. John Knapple, Assessor's office using sales just from your neighborhood, we were able to determine that we are at about 102% of market value. We can be within 90-110% so we are well within the market value. Commissioner Urie any comments to the Assessor? Emine Behchef I researched other homes in the area and they ranged from \$95 per square foot to \$100 square foot. A realtor told me if I want to list my house we could list it for about \$155,000 to \$165,000 if we do more improvements, not \$180,000. John Knapple our problem is the time frame we are looking at is last year, not current today's sales, to put a value on your property. Comparable sales in the time frame we can look at. Rasim Behchef you are exaggerating the sales in Twin Falls. We tried to sell the home for \$180000 and could not, last year. There are other ways to make money for the county. Gerald Bowdin Idaho code says that we have to look at that time frame. Rasim Behchef we have been told if we leave it on the market for \$150,000 to \$160,000, we maybe could sell it in about a year. Gerald Bowdin those prices you are talking about will be considered for next year. Rasim Behchef out of 8 houses only 2 went to \$100 per square foot, last year they were even less. Commissioner Urie any other discussion?

Commissioner Mikesell motioned to take parcel under consideration and render a written decision by 5:00 p.m. Monday. Second Commissioner Kramer. Motion passed.

Emine Behchef the other property is 240 Camarillo Way. It has been a rental for 10 years,

and has depreciated in value. It is still livable, but the siding is bad, the grass is dead. We don't think it is worth more than \$90,000 to \$95,000. Deanna Braun I found the property to be in mixed condition. Roof updated, windows upgraded, but other parts in lower condition. Gerald Bowdin the property was lowered, to \$104,000 upon re-assessment. John Knapple our value is at 88% of market value so we are actually lower than market. Commissioner Urie any other comment? Emine Behchef he is talking about 2007 and 2008 the prices went down. I have some listings and they are from \$102,000 to \$105,000. Those are the prices right now. Those are owner lived in homes. Mine is a rental. I would have to do significant improvements to sell this house same as other houses in the area. Gerald Bowdin we still have to look at the October 20 07 to September 2008 dates for Twin Falls County. Emine Behchef what makes Twin Falls so special that the values are not dropping like nationwide? Commissioner Urie any further comments?

Commissioner Mikesell motioned to take property under consideration and render a written decision by 5:00 pm Monday. Second Commissioner Kramer. Motion passed.

Commissioner Mikesell motioned to uphold assessor's values on parcel #'s RPO88210020070A and RPT59030030210A for Rasim Behchef. Second Commissioner Kramer. Discussion Commissioner Kramer both of these values are within the 90-110% of market value. Motion passed.

Commissioner Mikesell motioned to leave Board of Equalization and enter Board of County Commissioners. Second Commissioner Kramer. Motion passed.

#### In the Matter of INDIGENT

Commissioner Mikesell motioned to go into executive session pursuant to Idaho Code §67-2345D records exempt from the public for indigent hearings. Second Commissioner Urie. Motion passed after roll call vote (Mikesell yes, Kramer yes, Urie yes).

Commissioner Mikesell motioned to leave executive session. Second Commissioner Urie. Motion passed.

Commissioners returned to regular session at 3:16 p.m.

Commissioner Mikesell motioned to approve case number 96884. Second Commissioner Kramer. Motion passed.

#### In the Matter of TAXES-BOARD OF EQUALIZATION

Commissioner Mikesell motioned to leave Board of County Commissioners and re-enter Twin Falls County Board of Equalization. Second Commissioner Kramer. Motion passed.

**RPT0354002003DA, RPOK3510020310A, RPOK351001003AA and RPOK3510020320A**

Troy Williams received the oath by telephone. Troy Williams I had a vehicle emergency or I would be there. I talked with another person who bought the property at an auction and said he would give me the documentation but he never provided it. I don't think there is any documentation of the private sale so I cant prove what he bought the property for. This is a bare lot and the Assessor said the bare lots are going higher. I don't understand how the bare lot is increasing with nothing being done. The two I was talking about are for 4083 Sage Springs Circle and 3406 Ridge Ln Dr. Gerald Bowdin Assessor that is the Hidden Lakes subdivision? Troy Williams yes. Gerald Bowdin we have to follow certain guidelines and time lines between October 2007 to September 2008 are the times we look at the sales to set the ratio to get market value. We have to be within 90-110 % of market value. Gary Beeson I looked for any sales in Hidden lakes and Mr. Williams bought a lot for \$89,000 on May 1, 2008 which is in our time frame we can use. That sets the value right about where it should be. The other lot is valued the same. The home lot, we were not allowed to do an inspection and so we did not make any changes to the assessment. John Knapple the only other backup we have for our values is two listings in Hidden Lakes subdivision at \$195,000 and \$120,000, one on the canyon rim and the other is an inside lot. We are at 105% based on sales so we are within our range. Troy Williams currently there are several lots for sale at \$60,000 and the market has dropped, nothing is selling right now. Gerald Bowdin that is part of the dilemma, that time frame, we can not use that information. We will use that for next year. Commissioner Kramer are you contesting the value of the home? Gary Beeson that value did not change. Troy Williams the bank loaned \$540,000 to build it will that drop the value? Gary Beeson we have to look at fair market value, not building cost. Troy Williams I cant prove the value is wrong so there is not much I can do.

Commissioner Mikesell motioned to take the two bare land lots in Hidden Lakes Estate under consideration. Second Commissioner Kramer. Motion passed.

Commissioner Kramer motioned to take under consideration the house lot. Second Commissioner Mikesell. Motion passed.

Commissioner Urie You have one more parcel? Troy Williams, I talked to a contractor and to build the property, would cost about \$350,000. I don't have any sales, I just want to know how you came up with the value. Gerald Bowdin we have re-appraised and the value is \$480,000 at this point. Troy Williams I would like that lowered. Andrew Humphries Appraiser we have not assessed the property since 2000. I tried to contact Mr. Williams to set up an appointment to re-appraise and was unable to contact him. I left several messages and did not hear back from him till July 2. So we used archive information to re-assess the value. We used another property for a sales study and according to ratio studies, we are within the guidelines. Commissioner Urie any other comments Mr. Williams? Troy Williams, there have been no improvements. Gerald Bowdin the appraisal shows \$359,000 for the building so the change is on the land value. Troy Williams so is the \$120,000 for a full acre? GB no about a half acre. Troy Williams

I don't have anything to rebut that.

Commissioner Mikesell motioned to take this parcel #RPT0354002003DA under consideration. Second Commissioner Kramer. Motion passed.

**RPT38510090120A**

David Pettigrew received the oath. David Pettigrew I moved here in 2006 and the house had an assessed value of \$105000. Next year it went up to \$120,000, then the next year it went to \$153,000. I have seen roughly a 50% increase and have done no improvements. I was concerned. I felt like the house was worth about \$120,000. I had a friend in real estate look at the home and was told roughly I could sell the house at \$130,000.00. Another home was purchased in December 2008 for \$130,000 that had been listed at \$190,000. I don't have documentation on that. A different subdivision, a nice area, seems to be comparable to my home. The bully barn and deck was not included, is that correct, Gil Sweesy yes, David Pettigrew even with that the home still went up over 20%. I have comps that show sales in the \$130,000 range and these are newer homes. When I had it re-assessed, my house went down 10% but the land went up 20%. So I don't understand that. Gerald Bowdin Assessor I think you are aware of the time frame we have to look at and we have ran exhaustive studies . Gil Sweesy I went through the home, and found a couple of items that were not on the previous appraisal which was a deck and a bully barn. An addition was made in 1984, the house was in very good condition. We came in a little less than original appraisal, even including the additional bully barn and deck. John Knapple Assessor's office the ratio study includes all the sales in multiple subdivisions in your area, in the time frame we can look at it shows we are at just barely 90%, telling me we are a little low. Land value going up versus house value going down happens depending on market. None of our values will stay the same, they change from year to year. We are at 90% in the neighborhood. We are reappraising for 2010, but we are not making any adjustments at this time. David Pettigrew you said the assessments go up and down, I feel confident that when the house was purchased before me, I bet the property value has steadily gone up, and not lowered. Mr Gil made mention of the deck and bully barn. The bully barn is not a fixed part of the land. Is that considered? Gerald Bowdin it depends on how it is affixed. The value is less than \$1000 so that would not make enough of a difference. John Knapple we look at sales to determine if it will have a value. It does not go into the land value, it goes into the improvements value. They do not affect the land value. David Pettigrew how would you separate the land from the home? John Knapple we use previous land sales to set the values. If you take the bare lot in our time frame, this lot would probably have sold for \$50,000 to \$60,000 just for the lot. David Pettigrew I have a hard time believing that someone would spend \$50,000 to \$60,000 in that older subdivision. I think it is a stretch just looking at one person purchasing a property. One sale should not change the whole neighborhood. Gerald Bowdin comparing assessed values to market values we are in line. Commissioner Urie anything else?

Commissioner Mikesell motioned to take property under consideration and render a

written decision by 5:00 p.m. Monday. Second Commissioner Kramer. Motion passed.

**RPT4266001002AA**

Commissioner Urie Steve DiLucca is appearing for David Baker and has a power of attorney. You may present your case.

Steve DiLucca I am a tenant and property manager of this building. I met with the Assessor and went through the comparable sales and I have no complaints about those in that time frame. My concern was that the true value of the building is not reflected due to tenants, expenses etc. The comparables are right on, but the true value, the income approach is not taken into consideration. All the discounts that we have to give to keep tenants. If the values are all you have to look at, I am dead, because I was involved in most of those sales. I am just looking for a little bit of relief as we are renewing leases and may not be able to keep the tenants. The field appraisers did a good job, but I need some relief. Gerald Bowdin you are aware of the time frame and the percentages we use. With commercial properties, we are trying to look at the income approach, but we just started that this year. We are still putting that together. Steve DiLucca I cant fault the numbers, it is the situation we find ourselves in with the economy, the banks are taking 20% of the value off the top before they loan you money on the building. John Knapple all the stuff that is happening with the banks right now, will affect the value and sellability of the buildings in the future, and at that time, the cost approach and the income approach will mirror each other.

Commissioner Mikesell motioned to take property under consideration and render a written decision by 5:00 p.m. Monday. Second Commissioner Kramer. Motion passed.

Commissioner Urie we will recess till tomorrow morning.

There being no further business, the Board recessed until 8:00 a.m., July 9, 2009, 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, 2009, 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:

Commissioner Urie we are out of recess and back as Board of Equalization.

Commissioner Mikesell motioned to uphold the Assessor's valuation of parcel #RPT4266001002AA for David Baker Trust. Second Commissioner Urie. Discussion Commissioner Mikesell the representative of Mr. Baker said the valuation was right but he was looking for an income approach. Motion passed.

Commissioner Mikesell motioned to uphold the Assessor's valuation for Parcel #RPT38510090120A for David Pettigrew. Second Commissioner Urie. Discussion Commissioner Mikesell the Assessor is within the standards allowed by law. Motion passed.

Commissioner Mikesell motioned to uphold the Assessor's valuation for parcel #RPT59210000010A for Larry Daines. Second Commissioner Urie. Discuss Commissioner Mikesell appellant did not show. Motion passed.

Commissioner Mikesell motioned to uphold the Assessor's valuation for Parcel #RPOB6910010180A for Jim Brown. Second Commissioner Kramer. Discuss Commissioner Mikesell appellant did not show. Motion passed.

Commissioner Mikesell motioned to uphold the Assessor's valuation for Parcel #RPT59510010070A for Robert Ohlensaehlen. Second Commissioner Kramer. Discuss Commissioner Mikesell appellant did not show. Motion passed.

Commissioner Mikesell motioned to uphold the Assessor's valuation for Parcel #RPT0354002003DA for Troy Williams. Second Commissioner Kramer. Discussion Commissioner Mikesell this falls in line with the realtor's listings. Motion passed.

Commissioner Mikesell motioned to uphold the Assessor's valuation for Parcel #RPOK3510020310A for Kyler Williams. Second Commissioner Kramer. Discussion Commissioner Mikesell we have relative information that the Assessor's findings were correct. Motion passed.

Commissioner Mikesell motioned to uphold the Assessor's valuations for 2 Parcel #'s RPOK351001003AA and RPOK3510020320A for Dustin Williams. Second Commissioner Kramer. Discussion Commissioner Mikesell one property was purchased recently, and both are within allowed standards. Motion passed.

Commissioner Mikesell motioned to take parcel #RPT34880030020A for Zamezi group off the table. Second Commissioner Kramer. Motion passed.

Commissioner Mikesell motioned to uphold the Assessor's valuation for Parcel #RPT34880030020A for Zamezi group. Second Commissioner Kramer. Discussion Gerald Bowdin we checked and their codes were correct. Commissioner Mikesell I don't understand this but we have to assume the Assessor is correct. Commissioner Kramer we

are within the range allowed by law. Motion passed.

**RPT00011030100A**

Emilee Boland received the oath. Emilee Boland for Covenant Family Limited Partnership we had appraisals done on this property last year, the difference was \$49,000 and we would like to know why there is a difference Commissioner Urie you are just asking why? Emilee Boland Mike explained the appraisal, but that is still a big difference. Gerald Bowdin Assessor we have to follow Idaho code and use sales between October 2007 and September 2008 to get the ratio and we can be within 90-110 % of market value. Andrew Humphries, Appraiser, Mike had a family emergency so I am filling in for him. Our median assessment ratio was 97% so we met the state guidelines. This parcel was assigned to Mike, he arranged a meeting and did a physical appraisal. He found no issues that were different from the prior years appraisal. The private appraisal was significantly lower. The sales date comparisons used showed we were well within the state approved range. Emilee Boland The land did not go up, only the building. Andrew, I was the appraiser in November and there had been significant updates done since the previous appraisal. Our goal is to be within Market value, and other sales comps show that we are within compliance in comparing against other building in that area. Commissioner Urie what was the private appraisal amount? Emilee Boland I believe \$105,000. You have a copy of that? Commissioner Mikesell I would like to look at that. Commissioner Urie you had other properties that you came to agreement with the Assessor's office on? Emilee Boland yes. Commissioner Kramer is that a single floor? What was the square feet on the building? Emilee Boland there is one floor and the basement is unusable because of only 1 exit. Andrew the replacement cost is \$44.87 per sq ft. Commissioner Urie Anything else? John Knapple you do have the market comparison in your packet. I would like to reiterate what Andrew has said. The fee appraisal does not take into account how he makes the adjustments on the building. I would have to assume he did not make the correct adjustments. Commissioner Kramer John Knapple on the market approach, is that your document? John Knapple no it is the fee appraisal. From the appellants fee appraisal.

Commissioner Mikesell motioned to take under consideration and render a written decision by 5:00 p.m. Monday. Second Commissioner Kramer. Motion passed.

**RPT3291001003BA**

Jack Blair I own property on Robbins ave. I thought the first appraisal was high and it went higher on the reappraisal. The house down the street sold for \$123,000. The difference is a 2 car garage and a covered deck, but other than that it is identical to mine. Another house sold for \$132,000 and is about 300 sq ft larger than mine. Other comparable listings are \$112,000. I would like to know where she got my numbers from. Gerald Bowdin we are required to use sales from October 2007 to September 2008. We compare those sales prices with assessed values and get a ratio. We can be within 90-110% of that ratio. Deanna Braun, appraiser, I did an inspection and increased the cost by approx \$5000.00 for the garage adjustment and the enclosed deck and the roof upgrade.

John Knapple you looked at the property Jack Blair is using as a comparison? Deanna Braun yes, John Knapple the enclosed deck and the garage, added to the square footage, and we are within the ratio with the comps. Actually this neighborhood is a little low, at 88%. Jack Blair my garage is old and I upgraded the deck, but my cost to do that was only about \$1000.00 that was about 15-20 yrs ago. The last time it was appraised, they gave the value of the deck a small amount. It is only used for storage. I just can figure why there is such a difference between the other house and my house. Gerald Bowdin the information we have seen appears to be in line with the other homes in the neighborhood. It seems to be where it should be. Commissioner Kramer would it be safe to say that the comparison house did not have a deck and a 2 car garage. Deanna Braun there might be a deck, but not the enclosed portion. Commissioner Kramer so the added value is in the 2 car garage and the enclosed deck? Jack Blair How can you say it is worth \$16,000 when I only built it for about \$1000? And the other home does have a 1 car garage.

Commissioner Mikesell motioned to take property under consideration and render a written decision by 5:00 p.m. Monday. Second Commissioner Kramer. Motion passed.

Commissioner Mikesell motioned to uphold the Assessors valuation for parcel # RPT3291001003BA for Jack Blair. Second Commissioner Kramer. Discussion Commissioner Mikesell after review, the amount appears correct. Motion passed.

Commissioner Kramer motioned to set value at \$115,000 for parcel # RPT00011030100A for Covenant Family Limited Partnership based on comps provided by appellant. Second Commissioner Mikesell. Discussion Commissioner Kramer we lowered the improvement value to \$75,625 and the land value at \$39,375 for a total of \$115,000.00. Commissioner Mikesell I tend to agree, I don't know if I would go that low, but I would like to see the income approach considered in assessments with the economy changing. Motion passed.

**RPT53510010020A, RPT53510010010A, RPT53510010050A and RPT53510010060A**  
Robbi Parnell received the oath. Robbie Parnell I did share with Gil and I appreciate his looking at the properties. There are 8 identical buildings and I will be talking about 4 of them. 6 of those properties sold at about \$218,000 in April 2007. I know the market has dropped significantly since then. I am in a financial crunch at this time so that is why I started looking at this. I took the previous average sales, and dropped 13% to account for the market dropping. I feel like they are below average in condition, they all need new roofs and siding and concrete work. Most of the appliances need replacing so they are very much below average condition. I found 2 other properties, appraised by Gil, that sold for \$5000.00 less than our new assessment. Mine are in much worse condition than those properties. Gerald Bowdin, Assessor the state tax commission sets guidelines that we have to follow. We have to look at the sales between October 2007 and September 2008 , compare those to assessed values and get a ratio of market value, compared to our values. Gil Sweesy, appraiser I inspected the buildings, 2 units in each 4plex, I noted and adjusted for the appliances and repairs needed. The sales comps are in the \$214,000.00 range. Mr.

Parnell does have more parking than the neighboring buildings and I feel this is a fair value for all 4 plexes. John Knapple Assessor's office I need to address the decrease in market value that was alluded to earlier. I analyze sales and compare ratios to make sure we are in line with state and we were at 96% of market value on these properties. The small decrease 3% that has been seen, will be accounted for next year. We have not really seen the decline here in Twin Falls. Robbie Parnell I have talked with some Realtors and all are saying the market has dropped, with the foreclosure and such. The MLS did not show any like properties in the area that have sold, so there was not anything to compare to. There were a few prior to that term we have to look at, but nothing in the time frame. The 6 properties to my knowledge are 100% identical to mine, other than minor sidewalk differences. It is difficult to understand how other properties in much better condition than mine are \$5000.00 less than those. Gerald Bowdin without seeing those properties, it is difficult to say. We have had activity to compare for our sales values and we try to stay as close as possible to the 90-110%. Robbie Parnell I just know my buildings are in a lower condition than lesser appraised, nicer neighboring properties. Commissioner Urie do you have any further evidence that you would like to present? Robbi Parnell not at this time, I would like to show the condition and bring back pictures if that was allowed. Gerald Bowdin we have adjusted for the condition. Robbi Parnell I was originally given numbers, from the Assessor's office that the person admitted on the phone, that the information he was looking at was from 2007. And I wondered why I was paying for 2007 data in 2008. Gerald Bowdin we are in the midst of a re-appraisal, and it could have been preliminary information, but I don't have that information at this time as to why you would have been told that. Robbi Parnell I feel pretty strongly about getting them down to at least the same amount as higher condition properties.

Commissioner Mikesell in April 2007, you paid \$218,000 for each property? Robbi Parnell, no these were identical buildings that were purchased by someone else. I purchased them in June 2008 and the appraisal you have is slightly higher than what I paid. I am not using that as my arguing point, because I was a novice at this and I paid way more than what I should have after finding out more about the condition of the apartments. Commissioner Mikesell in that time frame October 2007 to September 2008 you paid less than what they are assessed for now? Because that information could help us. Robbi Parnell Yes. Commissioner Mikesell do you have a bill of sale? That would be concrete proof of the value at that time. Robbi Parnell it would be negligible, Commissioner Kramer so it is the same price basically? Robbi Parnell yes within approximately \$2000.00. Commissioner Kramer so that would confirm that fact that within the time frame that is the value of the property. Robbi Parnell not for my opinion. Commissioner Urie did all the purchases for the surrounding buildings happen at the same price around the same time? Robbi Parnell yes, different people, but same price.

Commissioner Mikesell motioned to take all 4 parcel's under consideration and render a written decision by 5:00 p.m. Monday. Second Commissioner Kramer. Motion passed.

**RPT00011030090A and RPT0001103007AA**

Steve Preston for George Peter Koss received the oath. Steve Preston do you have the power of attorney that I sent to you? Commissioner Urie yes. Steve Preston I will be brief. This property has increased substantially from previous years. Mr. Koss has had no cash flow on this property in the last year. I have provided documentation on the tenants and rents owed. These are old buildings that have been remodeled, and Mr. Koss does not mind paying property tax. The basis of our argument is that looking at the income situation of the buildings, we would ask that you reduce the tax assessment back to the 2007 value. Gerry Bowden, Assessor Idaho code sets guidelines that we have to follow and so we can only look at October 2007 to September 2008 sales and we can be within 90-110% of value. At this time, we are not assessing based on income approach, we may be able to do that for 2010, but not at this time. Andrew Humphries, appraiser, I am assisting Mike Brown, who assessed this property, as he is out. This building has been remodeled several times since it was built. After inspecting the building, Mike did not make any adjustments to the previous appraisal. We can not use just one property for the income approach. We are still gathering information to be able to do that in the future. Steve Preston I was not provided any of the sales comps, but would hope that they used other properties in the area. The Assessor could make an income adjustment on this building because he was provided the information on this building so we would like that to be taken into consideration.

Commissioner Mikesell motioned to take both parcel's under consideration and render a written decision by 5:00 p.m. Monday. Second Commissioner Kramer. Motion passed.

Commissioner Mikesell motioned to uphold the Assessors valuation of both buildings, parcel #sRPT00011030090A and RPT0001103007AA for George Peter Koss. Second Commissioner Kramer. Discussion Commissioner Mikesell based on comparables, this property is valued correctly. We have to be consistent. Motion passed.

Commissioner Mikesell motioned to uphold the assessor's valuation of parcel #s RPT53510010020A, RPT53510010010A, RPT53510010050A and RPT53510010060A for Robbie Parnell. Second Commissioner Kramer. Discuss Commissioner Kramer the appellant himself said he paid that price plus or minus during the allowable time so the Assessor's value is as close as possible without being exact. Commissioner Urie is it possible that the neighbors property is less? John Knapple we cant say at this time, each property varies depending on differences, no property is exactly the same. Motion passed.

Commissioner Mikesell motioned to uphold the Assessor's valuation on parcel # RPT59510020040A for Fredrick Fits. Second Commissioner Kramer. Discussion Commissioner Mikesell the appellant did not show. Motion passed.

Commissioner Mikesell motioned to accept the Assessor's valuation for 2 parcel #s

RPT55570020140A and RPT55570020010A for Robert Wilhelm. Second Commissioner Kramer. Discussion Commissioner Mikesell the appellant did not show. Motion passed.

Commissioner Mikesell motioned to uphold the Assessor's valuation on parcel # RP10S18E305430A for Patricia Evans. Second Commissioner Kramer. Discussion Commissioner Mikesell the appellant did not show. Motion passed.

**RPF84160040020A**

David Quintana received the oath. David Quintana I had an appraisal on the house for a loan. When they did the loan it was for \$182,000 in February. When he did the appraisal he gave me homes in the same area based on the same terms. I have new ones from my realtor, the house at 703 Pine was built in 2007, 2000 square feet and it went for \$189,000. The next house 712 Pine was built in 2008 2400 square feet and it went for \$199,500. Based on those prices the houses have not gone up at all. In fact they've gone down. I am very surprised how they came up with that price. The next house sold for \$150,000. The house was built 2003 a little under 2000 square feet. My question is how did my house go from \$178,140.00 to \$199,250.00. Gerald Bowden Assessor, the values that we put on are based on Idaho Code. Idaho law gives us the guidelines we have to follow. The 2009 values we are putting on now are based on sales incurred during the time frame October 2007 through September 31,2008. That's the time frame we have to study to place our values on. Also Idaho code tells us we can be within 90 to 110% of market value on our properties. Our appraiser will now go through what she found at the site. Dana Braun Appraiser, on June 30<sup>th</sup> I was permitted access to the property by the tenant. The previous appraisal had been done from plans. There had not been access to the property. This is the first time we observed the building. A few changes were made to the file. Quite minor and resulted in the increased value \$6500.00. Things like exhaust fans, fireplace, flue, tiling in the bathrooms, Pergo flooring just minor things you would not know from looking outside. John Knapple, Assessor's Office to answer your question directly why your value went up. I'm always studying sales and trying to make sure our values are at 100% of market value. We have looked at sales in your area. When I'm looking at land value I saw the land value was too low so I had to increase the land value. The land value went up and the improvement value went down. The total value is now \$199,268. Those values are not based on today. They are based on October 2007 through September 2008. I have sales here in your subdivision that everyone of them are over \$200,000.00. They range from \$219,000.00 to \$230,000.00. I'm not sure what the square footage is on them. I am not saying they are comparable in size to your property. The way we are appraising properties in that subdivision is when I do ratio we are at 100% of market value in your subdivision in the time frame we have to study. As far as our value goes for the time frame we have we feel the value is correct. What might happen later on I don't know yet. We study it every year. If we find the values are going down, next year you will see a reduction. Mr. Quintana I doubt that. I bought the house in 2007 for \$192,000.00. So you're saying the value of the lot went up that much in one year. John Knapple if we had that information when we did our study those numbers were considered in our totals.

Commissioner Mikesell motioned to take parcel under consideration and issue a written decision by Monday July 13<sup>th</sup> at 5 p.m. Second Commissioner Kramer. Motion passed.

Commissioner Mikesell motioned to uphold the Assessor's valuation of David Quintana's property parcel # RPF84160040020A. Second Commissioner Kramer. Discussion. Commissioner Mikesell Mr. Quintana said in 2007 he paid \$192,000 it is now assessed at \$199,000 well within the limits set by statute. Motion passed.

### **RPF8401014019AA**

Chris Grathwohl received the oath. Chris Grathwohl I looked at other properties in the area that were comparable and found they varied. I think it is unfair that the property value went up so much and all the buildings around me sold at a huge discount to what I am being charged. I replaced the roof, but it is still leaking, it has foundation problems. I would like to get the value back down to the \$70,000 to \$80,000 range that I paid for it. Gerry Bowden Assessor I want to give you some basic information. We are required to look at sales from October 2007 to the end of September 2008 to establish the values that we put on. By Idaho code, we can be within 90-110% of market value. We find as many sales as possible and compare them with our assessed values and get a ratio that tells us if we are within the standards. Andrew Humphries, Appraiser I went out and inspected the property, I noticed the construction appeared to be newer than 1940. I found that the year of construction was actually 1978 or 1979. We also had record of a remodel in the 1990s. There was some repair issues that were noticed and we put the overall condition of the building as fair with a 1978 depreciation year. Most of the sales you gave us are outside of our time frame that we can look at. You stated you bought the property for \$70,000 and indicated that the value at this time was only \$70,000 so you don't think the property has appreciated at all in the last 20 years? Chris Grathwohl I have not owned it for 20 years, but with the economy the way it is I don't believe it has appreciated much. Andrew Humphries a building across the street sold at a lower price because of needed repairs. The purchaser stated to me he felt the building was worth \$120,000, even though he purchased it for lower. We are within 97% of the state requirements using comparable sales information. So we feel pretty good with the value that we have assessed. Commissioner Urie do you have any questions for the Assessor Mr. Grathwohl? Chris Grathwohl What about the property that sold for \$36,000? Andrew Humphries that is a 2005 sale so it is outside our time frame we can look at. Chris Grathwohl I was not aware that we had to be within those dates. Do you only look at sales or do you also look at listings? Gerry Bowden we can look at listings also. Chris Grathwohl most buildings in Filer are selling for about \$12.00 sq ft. I feel I am being unfairly targeted with my assessment. The comps, price per square foot and with the economy going down. I also have the maintenance issues, I think I should be back to what I paid for it. Gerry Bowden early 2007 seemed to be the peak of the sales, but since then, it appears from our information things have been fairly stable. We feel pretty good that the value we have is within the values allowed by the state of Idaho.

Commissioner Mikesell motioned to take the parcel under consideration and have a written decision by Monday at 5:00 p.m. Second Commissioner Kramer. Motion passed.

### **RPOF3020020050A**

Evan Roberts received the oath. Evan Roberts I feel that the valuations in my area have been inconsistent. I was here yesterday and noted that Mr. Knapple noted that there were really no comps in my area. One of the problems I have is the way the values have been jumping around. I bought this property 3 years ago for \$75,000.00. I did not appeal last year because I felt there had been some appreciation. The market has turned down. But because a lot that is comparable to mine has fluctuated so much and mine leads me to believe we have some inconsistencies. I would ask you to leave mine at \$102,000. I could not find comps in my area to support the \$139,000. Gary Bowdin Assessor the time frames we have to look at are from October 2007 to the end of September 2008 and we can be within 90-110% of true market values. Some properties are more difficult than other properties. John Knapple Assessor's office the only sale we have did sell for \$440,000. As far as the land goes, it is not comparable as it is not on a canyon rim. However as far as the improvements go it is comparable. Higher priced properties have historically been a problem. We have had difficulty getting information from MLS. The best information available was what we have. We are always verifying and correcting our numbers. Lots prices vary and we try to come up with an average of those. Gerry Bowden all we can do is take the information we have available and try to come up with a value based on that. Evan Roberts the listing prices are unreliable because as Mr. Knapple said lot prices vary. A 40% increase with no comps to support it, I don't think is legally supportable. Commissioner Urie questions from the Board? Commissioner Mikesell I don't have anything to say to that, by law, the Assessor is assumed right unless documentation can prove different.

Commissioner Mikesell motioned to take the parcel under consideration and issue a decision by 5:00pm Monday. Second Commissioner Kramer. Motion passed.

Commissioner Mikesell motioned to accept the Assessor's valuation on parcel # RPOF3020020050A for Evan Roberts. Second Commissioner Kramer. Discussion Commissioner Mikesell as I said before, the Assessor is assumed right and I don't have anything to prove otherwise. Motion passed.

Commissioner Mikesell motioned to accept the Assessor's valuation on parcel # RPT05570010030A for Bob Roberts. Second Commissioner Kramer. Discussion Commissioner Urie the appellant did not appear to dispute, so we have to assume the Assessors valuation is correct. Motion passed.

Commissioner Kramer motioned to accept the Assessor's valuation on parcel # RPF8401014019AA for Chris Grathwohl. Second Commissioner Mikesell. Discussion Commissioner Mikesell there is a wide difference between Twin Falls and Filer.

Commissioner Kramer I figured it to be about \$200,000 and I believe it is well within range. Motion passed.

Commissioner Mikesell motion to leave Board Of Equalization and reconvene as Board of County Commissioners. Second Commissioner Kramer. Motion passed.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Mikesell motioned to go into executive session pursuant to Idaho Code §67-2345D records exempt from the public for indigent hearings. Second Commissioner Urie. Motion passed after roll call vote (Mikesell yes, Kramer yes, Urie yes).

Commissioners returned to regular session at 4:05 p.m.

Commissioner Mikesell motion to approve treatment plan for 4 weeks for case # 96678. Second Commissioner Kramer. Motion passed.

Commissioner Mikesell motioned to leave Board of County Commissioners and reconvene as Board Of Equalization. Second Commissioner Kramer. Motion passed.

In the Matter of MEETING

Commissioner Kramer attend Buhl Rotary meeting.

There being no further business, the Board recessed until 8:00 a.m., July 10, 2009, 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, 2009, 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:

**RPT59510020050A**

Brent Pollard received the oath. Brent Pollard the basis for my appeal is simple. I appealed last year and my value was \$330,000. My assessment this year is up \$24,000. I don't understand how that difference occurred? Gerry Bowden when we appraised it last year, we used the year before data.

Brent Pollard I don't have any information showing that the market went up from the

previous year. I have market information that shows data. I was out of town so I did not get to have a reappraisal done so that is why I am here. Gerry Bowden the value base we have to use is from October 2007 through September 2008. We use sales compared to our assessments and get a ratio. We can be within 90-110% of true market value. Jim Nutting Appraiser I was unable to do a reappraisal on the home but I did recheck his current appraisal and did not find any errors. Brent Pollard on the previous appraisal, there were numerous errors, but that was corrected. The only thing is you are showing 2 fireplaces and there is only 1. Gerry Bowden that is the best information we had to go with. Location really helps to determine value. There was a small land change from the last appraisal of about \$20,000. We are required to separate the land from the improvements to come up with the full appraisal. John Knapple Assessor's office, my job is to make sure our values are at 100% of market value. I look at all the sales and compare our assessments with those and we are at 94% in your subdivision. I have 5 listings that are in 2009 and our value compared to those listings are at 90%. I will be watching those listings to see if they sell and use that information for next year's valuations.

Commissioner Mikesell motioned to uphold the Assessors valuation for parcel #RPT59510020050A for Brent Pollard. Second Commissioner Kramer. Discussion Commissioner Kramer this parcel is within the range allowed by the state. Motion passed.

Commissioner Kramer motioned to leave Board Of Equalization reconvene as Board of County Commissioners. Second Commissioner Kramer. Motion passed.

#### In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Mikesell motioned to approve amendments to agenda to include alcohol licenses for Snyder Winery, Holesinsky Winery, Pizza Planet, Catering permit for Snyder Winery and Employee requisition for the Extension office. Second Commissioner Kramer. Discussion Commissioner Kramer these items came in after the agenda was published and need consideration as quickly as possible. Motion passed.

#### In the Matter of CONSENT CALENDAR

Items include: Status sheets, park fee waiver request for Twin Falls County 4-H program, Rock Creek Community Church, Alcohol Licenses for Anchor Bistro, Snyder Winery, Holesinsky Winery, Pizza Planet and Catering permit for Snyder Winery.

Commissioner Mikesell motioned to approve status sheets. Second Commissioner Kramer. Discussion Commissioner Kramer these are for court service. Motion passed.

Commissioner Kramer motioned to approve park fee waiver form for Twin Falls County 4-H program. Second Commissioner Mikesell. Discussion Commissioner Mikesell as we still do not have a policy on these waiver requests I will be voting no. Motion passed. (Mikesell nay)

Commissioner Kramer motioned to approve park fee waiver request for Rock Creek Community Church. Second Commissioner Mikesell. Discussion Commissioner Mikesell until Parks and Waterways give us a policy, I will be voting no. Motion passed. (Mikesell nay)

Commissioner Kramer move to approve alcohol licences for Anchor Bistro, Snyder Winery, Holesinsky Winery, Pizza Planet. Second Commissioner Mikesell. Discussion Commissioner Kramer these are 3 renewals and 1 new alcohol license. Motion passed.

Commissioner Kramer motioned to approve the catering license for Snyder Wineries for the Lavender festival. Second Commissioner Mikesell. Discussion Commissioner Urie this is an annual event. Motion passed.

Commissioners considered employee request for extension office

Commissioner Mikesell I would like Gary Fornshell to explain a little more about his request. Gary Fornshell Extension office we need at least a part time person to effectively implement our programs and deal with walk in people. There are 4 faculty and a 4-H coordinator and they are all busy with their different programs and need support staff for the paperwork associated with those programs. The current support staff are overloaded and I believe this position is justified. Commissioner Urie what is the budget impact of part time vs full time person? Gary Fornshell about a \$13,000.00 savings, plus benefits.

Commissioner Mikesell motioned to accept employee request for the Extension office. Second Commissioner Kramer. Discussion Commissioner Kramer I would like to give him flexibility for up to 30 hours a week. Commissioner Mikesell the request is for 20 hours and I am willing to go with that but no more. Commissioner Urie I think looking at the statewide cutbacks, I think everyone should do their share and try to cut back. I will not be voting for the person either way. Motion passed. (Urie Nay)

In the Matter of JUVENILE

Commissioner Urie attended Juvenile Justice Council meeting.

There being no further business, the Board recessed until 8:00 a.m., July 13, 2009, 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 13, 2009, 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:

Commissioner Mikesell moved to leave Board of County Commissioners reconvene as Board Of Equalization . Second Commissioner Kramer. Motion passed.

Gerry Bowden, County Assessor The Twin Falls Rod and Gun Club submitted an application for tax exemption under section 63-602 C, which pertains to a Fraternal, Benevolent, or Charitable corporation. The Twin Falls County Prosecuting Attorney's civil division has reviewed the request for tax exemption and found they do not meet the standards set forth under the 63-602 C or in case law. The gun club is not supported by donations, the patrons are required to pay for services provided and the gun club does not provide a service that the government would have to fill if they did not exist. The general public does not benefit. As per guidelines set forth it appears this parcel owned by Twin Falls Rod and Gun Club does not qualify for property tax exempt status as a charitable entity and I recommend the request be denied for 2009.

Commissioner Kramer I move that we approve property tax exemption for Twin Falls Rod and Gun Club. Second Commissioner Mikesell. Discussion Commissioner Kramer I am going to vote against this based on the information provided by the Assessor and the Prosecuting Attorney stating that this is not a charitable organization. Motion failed.

Commissioners considered Tax Exemption application for 8<sup>th</sup> St center

Gerry Bowden County Assessor, an application for property tax exemption has been filed for Twin Falls County parcel's #RPP272410540160 and RPP7241054007B by the owner of 8<sup>th</sup> St Center under the provisions for a charitable corporation. At the time of purchase the building was assessed as a commercial structure. The Application indicated the building was headquarters for Buhl Art Council and has since its inception in 1999, and other art related departments. The building is also used for a catering business. There is actually the 8<sup>th</sup> St Center and what used to be a residential home that has been gutted out and used as a studio. It is across the street from the school so they do have kind of student activity back and forth. Parcel inspection showed art gallery and studio use. The Prosecutors office reviewed the application for the 8<sup>th</sup> St. Center and found it does not meet the 63-602C. While the center does partially meet some of the requirements for charitable exemption, they did not meet the exemption standard upon dissolution of the business. Upon dissolution of the business, any money left over after paying the debts go to a sole partner. Case law is very strict in its interpretation of this element of qualification for Charitable Property Tax Exemption. Though the 8<sup>th</sup> Street Center is a 501-C3 federal tax exempt entity, it does not fit the formula for the tax exemption under state law. The Prosecutors office felt that the request should be denied. This is something they felt if they would hear this and change this dissolution thing, that they would qualify for a partial

exemption. I believe about 35 % of the business is for the catering business and the remaining is for charitable. Ultimately with the information received from the Prosecutors Civil office, I would recommend denial of this exemption. Commissioner Urie they may qualify for a partial exemption with some changes? Gerry Bowden yes, they would need to change the procedures for the dissolution. Should they solve this, they could receive a partial because the catering business does get a profit. Commissioner Kramer so does Kathy Roots own the building? Is she the owner of the 8<sup>th</sup> St Center? Gerry Bowden yes, and Kathy is the owner of the 8<sup>th</sup> St Center but the problem is the dissolution procedures. They are very strict with the charitable guidelines, and they don't meet those guidelines at this time.

Commissioner Mikesell motioned to approve the tax exempt status for the 8<sup>th</sup> St. Center. Second Commissioner Urie. Discussion Commissioner Kramer I will be voting against this as it is a tremendous asset to the west end. If you take this out of the West end, there is no meeting place for the west end. Commissioner Urie we have to follow state statutes on this. Commissioner Kramer I think a percentage would be possible. Motion failed.

Gerry Bowden, Assessor Education Media Foundation applied for an exemption. They are a radio station out of California with a tower that they have equipment on. They have requested an exemption on that. We don't have information on that at this time and are waiting on additional information from them. They do not currently have an assessment on that at this time. They are leasing space on the tower. They are on the sub-roll.

Commissioner Urie we will take no action on it at this time.

### **Canyon Properties**

Gary Nelson received the oath. Gary Nelson I received in the mail the notice of the change in values, is this the official values I believe it included all the commercial properties so those are no longer in question? Gerry Bowden Assessor yes, those have been changed to farmland value. The other lots, The assessed value that the Assessor is showing for the subdivisions #4 and #5 are in the \$50-53,000 range. I request those values be reduced to the \$49000.00. Why are some of the lots assessed at such higher value than others? John Knapple Assessor's office they are different because of their size. Their square footage is calculated into the value using the tables. The curve is based on actual sales of lots. Twin Falls does not use a site value on residential, as far as the Assessors office goes. Gary Nelson are you saying these values are within the 90-110%? John Knapple yes. Gary Nelson I don't have any square footage so I cant argue these numbers. Gerry Bowden we have to use the October 2007 to September 2008 sales to compare and come up with values. John Knapple we have sales comparisons listed to verify how we came up with our values. The March 2009 sales were not used in our comparisons, we just put those numbers the packet to show that they sold for \$55,000, they will be used in next years comps. We are within 103% so we are within the range.

Commissioner Kramer motioned to uphold values set by the Assessor on the Canyon Properties.

Second Commissioner Mikesell. Discussion Commissioner Kramer we are within the range of 90-110%. Motion passed.

Commissioner Urie did you get us a letter from Jackie on your other property, parcel # RPT00107117052A? Gary Nelson I did. Commissioner Mikesell I will be abstaining as I was not part of the previous discussion.

Commissioner Urie we will take the new information into consideration and give you a written decision by 5:00 tonight.

Gary Nelson I would like to add that the engineers assessment was \$230,000.00, after the improvement so that is even lower than we had talked about. John Knapple do we know wether or not putting in the utilities were included in the price of the lot for St. Luke's or if they had to pay extra to have those utilities added? Commissioner Kramer I know the answer to that. The reason they built where they are is because the cost of the utilities were less to add at their current location.

Commissioner Kramer motioned to un-table the Gary Nelson property. Second Commissioner Urie. Motion passed. Commissioner Mikesell abstained.

Commissioner Kramer motioned to set the valuation at \$162,000.00 Second Commissioner Urie. Discussion Commissioner Kramer we are taking the 277,000 less 50 % of development costs \$115,000.00. Until some infrastructure is put in, then we can re-look at it. Gerry Bowden we have to have consistency in values and we will review that to make sure everything is in market value. Motion passed. Commissioner Mikesell abstained as he was not present at original hearing.

Commissioner Mikesell motioned to leave the Board Of Equalization and reconvene as Board of County Commissioners. Second Commissioner Kramer. Motion passed.

### **IN THE MATTER OF JAIL**

Commissioners opened bids for Jail Medical services.

Commissioner Mikesell I have a bid from CH Management. 1<sup>st</sup> Program \$737,780.00 plus additional fee's. 2<sup>nd</sup> program \$676,553 .00.

Commissioner Kramer Badger Medicals Jeffrey Keller, 1<sup>st</sup> program \$515,000.00 2<sup>nd</sup> program \$625,000.00 3rd program \$745,000.00

Commissioner Mikesell motioned to take the bids under consideration and render a decision within 30 days. Second Commissioner Kramer. Motion passed.

Commissioner Mikesell motioned to leave Board of County Commissioners and reconvene as Board Of Equalization. Second Commissioner Kramer. Motion passed.

**RP09S14E112450A and RPT26410000031A**

George Nye took the oath. George Nye Jr. I have 2 properties. The first one is the 438 Addison Ave W. Prior to purchasing this property I rented it for 3-4 years. I purchased the property for \$109,000.00. The condition of one of the buildings is pretty deteriorated. The new assessed value shows \$117,000.00 on the land and looks like it has been adjusted down some, but is still to high. Gerry Bowden Assessor Idaho law dictates the rules that we have to follow. We have to look at sales and information from October 2007 to September 2008. Anything outside those dates we can not look at. We can also be within 90-110% of true market value. The Idaho State Tax Commission looks at all our values and if we are not within those guidelines, they will come in and make the adjustments themselves. Mike Brown, Appraiser, I inspected the property and found the building in very poor condition. So on the structure I increased the depreciation 80%. Also the shop on the back is low class construction with fair condition so our assessment includes both buildings are included in the \$17,990.00. The land value is at \$117,164.00 and the total property is within the ratio allowed by state. George Nye my main issue is the value on the land and I guess what I paid for it has no bearing on the current assessment based on those dates the Assessor has to look at.

COMMISSIONER URIE lets go ahead with the 2<sup>nd</sup> property discussion. George Nye we purchased the property about 4 years ago and it was in foreclosure. We purchased for \$188,500.00. Since that time we have done some improvements on the exterior. The assessment of \$408,000.00 is about twice what I purchased it for and seems a little high to me. Gerry Bowden the information for this sale is also from the same time frame we discussed before. The market has changed substantially since 2004. Gary Beeson did the appraisal, but he is sick today so John Knapple will discuss the appraisal. John Knapple, Assessor's office. Gary inspected the property but did not change anything on the appraisal on the house except the complexity of the design and he lowered that. The big change on the property was the land and it was in the wrong table so that was adjusted. I don't see anything with the appraisal. If you look at the sales comps, they show our ratio of sales in that area and we are within the ratio for this area. George Nye the sales comps show a house that has been for sale for 3-4 years so I don't know how you can use that. There has been some water issues in the area and I don't know how that affects the value. Right now there is a moratorium on building houses in that area until they get the water pressure issue resolved. There is also an arsenic issue that has yet to be resolved. There was an open house a few weeks ago and several houses participated and they had very few people even come to look. So I don't think this is such a hot market as is being presented. John Knapple The moratorium would have a tendency to increase the existing home values, the land may go down a little bit but overall would increase values. We have had the same arsenic problems in another subdivision, but the sale prices did not show a change. Commissioner Urie my question would be do both of those subdivisions have a community

well or individual ones? George Nye there have been a few cold wells, but most are under a community well. Commissioner Urie I was just curious.

Commissioner Mikesell motioned to uphold the Assessor's values on both properties, parcels #s. RP09S14E112450A and RPT26410000031A Second Commissioner Urie. Discussion Commissioner Mikesell the sales comps show the values are within the range allowed. Motion passed. (Commissioner Kramer absent)

### **Settler's Ridge LLC**

Steve Peterson, attorney representing Settlers Ridge was sworn in. Steve Peterson the Assessor's count was 25 parcels and I have 26. We have sold several parcels so we are down to 18 lots. The lots listed in Tab 2 show the lots that I will be addressing. It appears all the lots in Lot 5 have been sold. I think we are still appealing the same 18. We are appealing the first 18 on the Assessors list so we should be fine. Initially these lots were assessed between \$62,000 and \$65,000 which was within the purchase price. The real estate representative came up with some comps in October 2007 to September 2008 to average \$45,000.00. It appears that the lots will sell for about \$45,000.00. Some of the lots are still listed over the \$45,000, but we don't anticipate being able to sell any of the lots for higher than the \$45,000. We would like the board to lower the values based upon our documentation of Market Value of \$45,000.00 per lot. Gerry Bowden the methods we follow are dictated by Idaho Code and we have to be within the guidelines of sales between October 2007 through September 2008. We compare the sales with our assessments and get a ratio that shows where our values are. We have to be within 90-110% of market value. John Knapple our time frame shows 5 sales, all within Settlers Ridge, and you will see the sale prices ranged from \$55,000 to \$65,000 and we are within 95% of value based on those sales. The other 12 properties that sold are improved sales that show we are at 100% of market on these improved properties. My question would be do you have anything that better shows where the sales are of your properties? My concern is the 3 sales within the \$45,000.00 range are in a subdivision outside of the city and they did have some financial problems this year. The two sales in Canyon Trails subdivision, values were set based on catering to lower value homes than Settlers Ridge. All the sales that have occurred for 2010 will be looked at for next years valuations. The values were lowered for 2009 from 2008. Steve Peterson yes they were lowered \$4000 to \$5000 each lot. I am aware of the guidelines set by the state. But the best idea of value are what the properties are selling for currently. The way I read the code, it does not say shall it says may, and I am not to sure the formula works in this situation. Last year the values were at \$45,000 and since the sale prices have lowered to that amount, we have been selling them. These are bare lots, no improvements so I don't think the process of taking the property improvements off equal the value of the land. Gerry Bowden sales set the base of the valuations. Current sales will be taken into consideration for next years valuations. The information we have of last years sales show that we are where we need to be on the valuations. Steve Peterson so the Assessor's office wants to use sales data for prior to 2008 and we are using the current sales numbers? Commissioner Urie do you

have anything else? Commissioner Mikesell those sales comps do not have water and sewer? Steve Peterson some of them. Gerry Bowden we look at each lot individually and use a partial improved lot adjustment for those things, with the exception of farm land.

Commissioner Mikesell motioned to uphold the Assessor's valuation for Settlers Ridge. Second Commissioner Urie. Discussion Commissioner Mikesell code sets the guidelines that we have to consider for the valuations and during that time frame, lots were selling for the assessed value. Motion passed. (Commissioner Kramer absent)

### **R& J Development Inc.**

Joe Harris and Jeanny Wilson took the oath. Joe Harris on all the assessment notices, #1 pertains to all lots with the exception of the 3 lots in #2. In first phase we did over 120 lots. We were restrictive in the covenants, fencing, landscaping, etc. Lot prices ranging from \$22,000 to \$30,000. The problem has arisen from listing prices at values that were not selling. We listed high to be able to get a decent price on negotiation. The true value on these lots is considerably less than what we had listed. We are just trying to get through it. I cant sell the lots for what you have them assessed at. Gerry Bowden the guidelines set by Idaho Code and the State Tax Commission dictate the time lines we can look at for Sales comps to establish where we are at. We compare sales to assessment values on each property to come up with a ratio. We can be within 90-110% of market value. Outside of that, the state can come in and adjust those values. John Knapple after looking at the sales comps in our time frame, the first sold for \$33,000 and the 2<sup>nd</sup> for \$36,000. So we are within the guidelines set. Based on the two sales we have, our value is within the 90-110%. Gerry Bowden any sales from October 2008 on, will go into data base for 2010 tax year. Jeanny Wilson, Realtor we are at 22% below, I have 47 lots sold in 2008, We are seeing a big change, we have a lot of lots for sale. I would like to see a change in the future in the consideration of land value. The developers are being hard hit and have a lot of money out of pocket on these lots. Joe Harris one other comment, I have a list of 20 plus lots sold in 2007, all in the \$36,000 range. From January 2007 to April 2007, every lot was sold at \$30,000.00. Commissioner Mikesell do you have any lots after that date? Joe Harris no all the lots were sold in this time frame. Gerry Bowden we try to work with the developers on the Phase system and take the lots and the improvements into consideration on a percentage applied basis. Joe Harris there are no improvements on anything past 2A. Gerry Bowden we did look at that on each individual lot. It really helps for you to get the sales pricing information to us. The more sales we can get helps us get the value where it is supposed to be. Jeanny Wilson two years ago, it was the developers buying the lots, we have seen a change and it is more difficult for first time home buyers to qualify. Gerry Bowden we have to look at the sales and what people are actually paying for the properties. John Knapple we know there is a problem today, but we have to look at the time frame specified by State Code. I will be looking at sales in that time frame and compare that to listings and adjust accordingly. Joe Harris if we made an error it was in the 2<sup>nd</sup> phase, these lots are not at this value. We are trying to create affordable housing and we have done a good job, but now it is really tough.

Commissioner Mikesell motioned to uphold Assessor's value on all lots for R&J Development.

No second, dies for lack of 2<sup>nd</sup>.

John Knapple If you look at the 3 lots, we have determined that different percentages go into different things in a subdivision. These 3 lots do not have the complete road so I deducted for that for a total of 18% deduction of value, that dropped the value on each lot approx \$6000.00 Commissioner Kramer so which roads, are holding up the completion? John Knapple Blue Grouse and Golden Pheasant. I don't know what is holding it up from the city.

Commissioner Mikesell motioned to uphold Assessor's value on all lots for R&J Development. Second Commissioner Kramer. Discussion Commissioner Kramer, these lots fall within the percentage allowed in that time frame. Commissioner Mikesell unfortunately our hands are tied. Commissioner Urie the adjustments were made on the 3 lots. Motion passed.

Commissioner Mikesell motioned to accept reassessment values on the properties listed in the letter from Gerald Bowden, for a total of 342 properties, properties listed with adjusted values.

RPE9441065001B \$89, RPE9441077001B \$74, RPE9441079001D \$14, RPE9441079005B \$44, RPE94410810000 \$39, RPT0354001001B \$960,833, RPT05620040080 \$156,835, RPT1781001001B \$623,598, RPT46000010030 \$64,446, RP10S17E237850 \$23,756, RPK91560010250 \$180,488, RPT59510010070 \$266,648, RPT59510050110 \$258,748, RP10S16E200020 \$400,596, MHPB010000040B \$17,710, MHPF010000010B \$5,930, MHPF010000020B \$6,750, MHPF010000030A 5,500, MHPF010000040B \$8,770, MHPF010000060 \$4,426, MHPF010000070A \$5,047, MHPF010000090A \$7,630.00, MHPF010000100A \$3,228.00, MHPK030000010B \$11,000, MHPK030000030B \$3,359.00, MHPK030000040A \$5,550, MHPK030000070B \$14,210, RPF84770040020 \$90,367, RPK9041001002C \$50,038, RPOK7490010010 \$68,805, RPOK7490010020 \$50,509, RPOK7490010030 \$49,372, RPOK7490010040 \$52,463, RPOK7490010050 \$55,459, RPOK7490010060 \$52,538, RPOK7490010070 \$52,666, RPOK749 0010080 \$59,855. RPOK7490010090 \$56,054, RPOK7490010100 \$52,662, RPOK7490010110 \$52,295, RPOK7490010120 \$52,812, PP000157700000 \$1,222 RPOK7490020010 \$50,333, RPOK7490020020 \$50,464, RPOK7490020030 \$50,803, RPOK7490020040 \$50,677, EPOK7490020050 \$50,621, RPOK7490020060 \$50,539, RPOK7490020070 \$50,556, RPOK7490020080 \$50,640, RPOK7490020090 \$50,666, RPOK7490020100 \$50,379 RPOK7570000010 \$323,523, RPT0001089014A \$144,120, MHPT130001230A 22,785, RPO98010020300 \$522,739, RPT05640010090 \$235,220, RPT2641000003I \$135,154, RPT28810050040 \$94,532, RPT53510010010 \$214,400 RPT53510010020 \$213,702, RPT53510010050 \$215,133, RPT53510010060 \$214,690, RPT55570020010 \$140,792, RPT55570020140 \$145,844, RPT5581002003B \$278,390, RPB7921002003A \$19,569, RPT0001069001A \$133,747, RPT0001154001D

\$137,349, RPT0001154008B \$215,617, RPT0321011032A \$108,712, RPT0354002003D \$483,770, RPT06350130130 \$2,507, RPT06350130170 \$1,919, RPT06350130180 \$1,057, RPT06350140010 \$4,255, RPT06350140020 \$1,439, RPT06350140030 \$702, RPT06350140040 \$676, RPT20970000010 \$154,292, RPT20970000020 \$154,292, RPT2441002001A \$130,850, RPT3161002009A \$174,048, RPT3721002008A \$95,701, RPT4241000009A \$482,788, RP09S14E240010 \$174,647, RPT0001084022A \$132,013, RPT0001084025A \$198,195, RPT0001105009A \$145,698, RPT0001163005A \$392,022, RPT00097325401 \$113,019, MHPT02000011DA \$4,545, RPB74510010090 \$2,232, RPB74510010100 \$2,101, RPB74510030020 \$2,168, RPE9441084011A \$212,942, RPF84110086653 \$194,898, RPOF840002001A \$250,460, RPT000108800CA \$198,059, RPT00011030100 \$149,397, RPT00011180210 \$99,756, RPT0001125000A \$100,263, RPT0001130022A \$207,894, RPT0001144001A \$260,845, RPT01280010090 \$156,583, RPT0354003001B \$2,008,554, RPT05820010020 \$2,698,269, RPT1401000033F \$1,085,048, RPT1721000002B \$141,655, RPT21610050020 \$85,669, RPT21610050050 \$87,999, RPT31810010020 \$65,491, RPT3242004001A \$123,970, RPT4761002030B \$64,413, RPT53510010030 \$210,783, RPT53510010040 \$211,188, RP10S17E136005 \$725,614, RPT02610030130 \$45,138, RPT23580010210 \$273,935, RPO80020000180 \$633,290, RPF840104019A \$170,440.00, RPT464300100A0 \$6,019, RPT26430010250 \$50,252, RPT 26430010260 \$46,819, RPT26430010290 \$51,320, RPT26430010300 \$49,268, RPT26430010310 \$52,725, RPT26430010320 \$51,986, RPT26430010330 \$50,672, RPT26430010340 \$51,122, RPT26430010350 \$48,116, RPT26430010360 \$50,924, RPT26430010370 \$51,429, RPT26430010380 \$51,429, RPT26430010390 \$50,758, RPT26430030010 \$48,116, RPT26430030020 \$49,021, RPT26430030030 \$49,021, RPT26430030040 \$49,021, RPT26430030050 \$50,252, RPT26430030060 \$49,148, RPT26430030070 \$49,021, RPT26430030080 \$49,021, RPT26430030090 \$49,021, RPT26430030100 \$50,252, RPT03470050500 \$44,207, RPT03470050510 \$41,042, PRT2021000002A \$384,281, RP11S18E071801 \$178,011, RPT1032001001E \$7,213,937, RPT26050000010 \$1,118,265, MGPB01000002AA \$18,330, MHPB100000120B \$15,985, MHPB010000350B \$14,490, MHPB010000080A \$6,473, MHPB010000110B \$30,360, MHPB010000460A \$4,969, PP000207100000 \$2,726, RPOK71100000A0 \$10,584, RPOK71200000B0 \$58,691, RPOK71200000C0 \$91,673, RPT00107283180 \$7,285, RPT01280010050 \$146,113, RPT03540020080 \$1,148,752, RPT06300050070 \$200,547, RPT0681001001A \$1,596, RPT0721000002A \$98,517, RPT1701000003I \$6,647,419, RPT23510010160 \$273,257, RPT2481002005C \$112,425, RPT2641000011J \$127,924, RPT2641000011K \$127,924, RPT28180000020 \$303,166, RPT2961000023G \$76,683, RPT34840070010 \$389,733, RPT34850030160 \$301,280, RPT34860020030 \$528,195, RPT40010050020 \$250,537, RPT40610000040 \$35,406, RPT4221000002C \$300,869, RPT42550100010 \$27,606, RPT42550090010 \$27,734, RPT42550100220 \$27,606, RPT49010010010 \$224,899, RPT59010010030 \$40,932, RPT59510030140 \$290,692, RP10S17E246450 \$72,528, MHPT080000030B \$5,192, MHPT080000110A \$3,752, MHPT080000160A \$6,160, MHPT080000200A \$5,392, MHPY080000400A \$4,592, MHPT080000420A \$16,288, MHPY080000500A \$14,583, MHPT080000640B \$42,988, MHPT080000103B \$11,250, MHPT080001400A \$23,468,

RPT7241066001B \$549,162, RPO36010040050 \$632,078, PRO73510010010 \$113,728, RPO73510010020 \$112,642, RPO73510010030 \$113,651, RPO73510010040 \$114,340, RPO73510010050 \$258,207, RPO73510010060 \$253,971, RPO73510010070 \$259,709, RPO73510010080 \$249,576, RPO73510010090 \$259,809, RPO73510010100 \$117,590, RPO73510010110 \$117,257, RPO73510010120 \$117,994, RPO73510010130 \$113,406, RPO73510010160 \$114,158, RPO73510010170 \$114,950, RPO73510010180 \$113,191, RPO73510010220 \$114,472, RPO73510010230 \$115,091, RPO73510010240 \$114,305, RPO73510010250 \$113,746, RPO73510020010 \$113,161, RPO73510020020 \$113,976, RPO73510020030 \$114,130, RPO73510020040 \$113,477, RPO73510020050 \$113,890, RPO73510020060 \$113,314, RPO73510020070 \$113,897, RPO73510020080 \$113,726, RPO73510020090 \$114,481, RPO73510020100 \$114,045, RPO73510020110 \$115,564, RPO73510020120 \$117,629, RPO73510020130 \$115,846, RPO73510020140 \$117,129, RPO73510020150 \$117,262, RPO73510020160 \$112,668, RPO81010010050 \$386,900, RPO81010010060 \$37,800, RPT00107143670 \$162,988, RPT00107170600 \$104,011, RPT3483001003A \$362,319, RPT4601000001H \$177,399, RPT47100010060 \$223,170, RPT48410010080 \$232,477, RPT5081000008A \$40,326, RPT5241001009A \$188,984, RPT5671000013C \$122,782, RPT5671000014A \$123,432, RPT59510020040 \$367,501, RPT59530130150 \$271,390, RPK87150020180 \$170,959, RPO73510010200 \$114,192, RPT06330090140 \$206,087, RPT15810030070 \$184,582, RPT16280030090 \$257,701, RPT1628004013A \$202,133, RPT3164001001A \$283,783, RPT3164001003A \$397,635, \$RPT3164002001A \$412,907, RPT3164002005A \$404,863, RPT3164002008A \$417,376, RPT5910001001A \$136,117, RPT6021000021F \$39,411, RPOB2210010070 \$14,148, RPOF3020020070 \$529,550, RPOK1610010200 \$316,073, RPO2101005005B \$32,574, RPT00010980110 \$37,068, RPT05620030040 \$187,407, RPT23560030110 \$150,244, RPT32370010120 \$979,500, RPT3291001003B \$140,988, RPT37810000060 \$13,592, RPT38410050140 \$152,524, RPT55560030360 \$157,620, RPT59530130250 \$259,880, RPT05620030040 \$187,407, RPT6021000008H \$103,113, RP09S14E112450 \$408,743, RP10S18E305430 \$31,140, MHPT110000010A 2,289, MHPT110000020A \$3,228, MHPT110000030A \$3,720, MHPT110000050A \$2,700, MHPT110000080B \$3,582, MHPT110000090A \$2,010, MHPT110000110A \$11,298, MHPT110000130A \$1,918, MHPT110000140A \$3,470, MHPT110000150A \$1,502, MHPT130000760A \$27,776, RPF84160040020 \$199,268, RPT84160040050 \$138,699, RPF84780010090 \$132,518, RPL8661025020A \$83,274, RPT05520010060 \$420,791, RPT25610010090 \$162,447, RPT3561000006C \$8,681, RPT26430040010 \$50,864, RPT26430040020 \$49,148, RPT26430040030 \$48,116, RPT26430040040 \$50,420, RPT26430040050 \$50,420, RPT26430040060 \$51,177, RPT26430040070 \$50,132, RPT26430040080 \$47,827, RPT26430040090 \$49,520, RPT26430040100 \$50,672, RPT26430040110 \$49,916, RPT26430040120 \$50,805, RPT26430040130 \$50,805, RPT26430040140 \$50,805, RPT26430050100 \$49,021, RPT26430050110 \$49,021, RPT26430050120 \$49,021, RPT26430050130 \$49,021, RPT26430050140 \$49,424, RPOF1700010010 \$2,052, RPOF1700010020 \$1,772, RPOF1700010030 \$1,735, RPOF1700010040 \$1,441, RPOF1700010080 \$1,224, RPOF1700020010 \$968, RPOF1700020020 \$1,036, RPOF1700020030 \$1,147, RPOF1700020040 \$997, RPOF1700020050 \$904,

RPOF1700020060 \$979, RPOF1700020070 \$931, RPOF1700020080 \$937, RPOF1700020090 \$1,002, RPT06330010020 \$198,020, RPT15610020020 \$132,791, RPT51460060090 \$180,924, RPO250100A0060 \$198,274, RPT03470050610 \$298,131, MHPB070000450AA removed homeowners exemption, RPF84740020020 \$181,087, RPT1628004011A \$35,962, RPT1628004012A \$35,962. Second Commissioner Kramer. Motion passed.

Commissioner Mikesell motioned to leave Board Of Equalization and reconvene as Board of County Commissioners. Second Commissioner Kramer. Motion passed.

In the Matter of MEETING

Commissioner Mikesell attended a URA meeting.

In the Matter of MEETING

Commissioners met with Chris Carey from PSI and Terry Schultz from Southern Idaho Solid Waste.

There being no further business, the Board recessed until 8:00 a.m., July 14, 2009, 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, 2009, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 13 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 records exempt from the public for indigent hearings. Second Commissioner Urie. Motion passed after roll call vote (Mikesell yes, Urie yes, Kramer absent).

Commissioner Kramer arrived at 9:05 a.m.

Commissioner Mikesell motioned to leave executive session. Second Commissioner Kramer. Motion passed.

Commissioners returned to regular session at 9:46 a.m.

Commissioner Mikesell motioned to approve case numbers 96962, 96955, 96848, 96863, 96854, 96841, 96857, 96859, 96858. Second Commissioner Kramer. Motion failed.

Commissioner Mikesell motioned to approve case number 96828. Second Commissioner Urie. Motion passed. (Kramer abstained, was absent from discussion)

Commissioner Mikesell motioned to approve case number 96624. Second Commissioner Kramer. Motion passed.

Commissioner Kramer motioned to approve case number 96852. Second Commissioner Mikesell. Motion failed.

Commissioner Mikesell motioned to approve case number 96945. Second Commissioner Kramer. Motion failed

Commissioner Kramer motioned to approve case number 96956. Second Commissioner Mikesell. Motion failed.

Commissioner Mikesell motion to approve payment for first 2 visits, not 3<sup>rd</sup> as is pending crime victim compensation, for case number 96851. Second Commissioner Kramer. Motion passed.

Commissioner Mikesell motioned to approve case number 96949. Second Commissioner Urie. Motion failed.

Commissioner Kramer motioned to approve case number 96976. Second Commissioner Mikesell. Motion failed.

Commissioner Mikesell motioned to approve case number 96302. Second Commissioner Kramer. Motion passed.

Commissioner Kramer motioned to approve case number 96317. Second Commissioner Mikesell. Motion passed.

Commissioner Mikesell motioned to approve case number 96764. Second Commissioner Kramer. Motion failed.

Commissioner Kramer motioned to approve case number 96808. Second Commissioner Mikesell. Motion passed.

Commissioner Kramer motioned to approve case number 96677. Second Commissioner Mikesell. Motion passed.

Commissioner Mikesell motioned to approve case number 96460. Second Commissioner Kramer. Motion passed.

Commissioner Kramer motioned to approve case number 96531. Second Commissioner Mikesell. Motion passed.

Commissioner Mikesell motioned to approve case number 96737. Second Commissioner Kramer. Motion passed.

Commissioner Mikesell motioned to approve case number 96713. Second Commissioner Kramer. Motion passed.

Commissioner Kramer motioned to approve case number 96654 with a \$25.00 per month payback. Second Commissioner Mikesell. Motion passed.

Commissioner Mikesell motioned to approve case number 96866. Second Commissioner Kramer. Motion failed.

Commissioner Kramer motioned to approve case number 96961 with a \$25.00 per month payback. Second Commissioner Mikesell. Motion passed.

Commissioner Mikesell motioned to approve case number 96846 with a \$25.00 per month payback. Second Commissioner Kramer. Motion passed.

In the Matter of MEETING

Commissioners met with officials from the Prosecutor's Office Civil Division.

In the Matter of EMERGENCY

Commissioner Kramer attended LEPC meeting.

In the Matter of BUILDING

Commissioners Kramer and Urie met with Jeff Morrell to discuss the CDC building.

In the Matter of INDIGENT

Commissioner Kramer motioned to go into executive session pursuant Idaho Code §67-2345D records exempt from the public for indigent hearings. 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)

Commissioners returned to regular session at 4:21 p.m.

Commissioner Kramer motioned to approve case number 96486. Second Commissioner Urie. Motion passed. (Mikesell absent)

There being no further business, the Board recessed until 8:00 a.m., July 15, 2009, 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, 2009, 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 MEETING

Commissioners met with Renee Haight to discuss property purchase.

In the Matter of CONSENT CALENDAR

Items include: Status Sheets, Alcohol License for Boda's Bar.

Commissioner Kramer motioned to approve status sheet for TARC. Second Commissioner Mikesell. Motion passed.

Commissioner Kramer motioned to approve the Alcohol License for Boda's Bar. Second Commissioner Mikesell. Discussion Commissioner Kramer this is a renewal. Motion passed.

In the Matter of RESOLUTIONS

Commissioners considered a Resolution for Site Advisory Team.

Rick Dunn, Planning and Zoning Administrator, this is a request to change over to a Heiffer raising facility and expand the facility to 999 animal units. It is a pretty straight forward request.

Commissioner Mikesell motioned to approve, Second Commissioner Kramer. Discussion Commissioner Kramer this is standard business. Motion passed.

**RESOLUTION NO. 2009- 24**

WHEREAS, Twin Falls County Planning and Zoning has received an application to expand an existing animal feeding operation facility; and

WHEREAS, this operation is located in Section 06, Township 11 South, Range 14 East B.M. located in the Agricultural Zone and addressed approximately as 3427 North 1000 East, Buhl, Idaho; and

WHEREAS, the applicant is intending to convert the operating dairy to a heifer raising facility and expand to nine hundred ninety nine (999) animal units; and

WHEREAS, this information as to water and water rights are included herein; and

WHEREAS, the odor management plan is herein supplied for consideration by the siting team;

NOW, THEREFORE, BE IT RESOLVED that the Twin Falls County Board of Commissioners request that the site advisory team give Twin Falls County officials their recommendation as to this application for expansion.

DATED this 15<sup>th</sup> day of July, 2009.

TWIN FALLS COUNTY BOARD OF  
COMMISSIONERS

/s/ George Urie

George Urie, Chairman

/s/ Tom Mikesell

Tom Mikesell, Commissioner

/s/ Terry Ray Kramer

Terry Ray Kramer, Commissioner

ATTEST:

/s/ Sharon Lancaster for  
Kristina Glascock, Clerk

In the Matter of RESOLUTIONS

Commissioners considered a Resolution for Federal and State Coordination.

Commissioner Kramer motioned to approve the Resolution for Federal and State Coordination. Second Commissioner Mikesell. Discuss Commissioner Kramer this allows our County to have more input and control over the development of County resources. Commissioner Mikesell it gives the County a voice in the use of Federal Land in our areas. Motion passed.

**RESOLUTION NO. 2009- 25**

WHEREAS, Twin Falls County is entitled to require coordination with and from federal agencies and state agencies involved with federal agencies implementing plans, policies, projects and management actions in Twin Falls County;

WHEREAS, that coordination on the part of such agencies is required by the Federal Land Policy Management Act, the National Environmental Policy Act, the National Forest Management Act, the Endangered Species Act, the clean Water Act, the Clean Air Act, the Homeland Security Act;

WHEREAS, the statutory mandate that the agencies coordinate are implemented by regulations issued by the Secretary of Agriculture for the Forest Service, the Secretary of Interior for the Bureau of Land Management and the Fish and Wildlife Service, the Council on Environmental Quality for all agencies engaged in NEPA operations, and regulation of each of the agencies regarding NEPA operations;

WHEREAS, coordination is also mandated by Executive Orders from the President to every federal agency relating to federalism, intergovernmental cooperation;

WHEREAS, Twin Falls County will be asking for coordination also with regard to the Data Quality Act which is applicable to all federal agencies, and the OMB Guidelines issued to direct the agencies in implementation of the Act, and with regard to analysis required for impact of regulations on small counties;

NOW THEREFORE, IT IS HEREBY RESOLVED that Twin Falls County calls on all federal agencies and state agencies linked with them in implementing land, projects, policies and management actions in Twin Falls County to coordinate with the County as they are required to do by federal law, and coordinate as to all elements set forth in 42 USC Section 1712;

THEREFORE IT IS FURTHER RESOLVED that the policy of Twin Falls County is that in all federal and state agency activities, private property in the County be protected, the economic stability of the County is protected, and the safety, health and welfare of the citizens be protected, and that all these protections should be addressed and provided for in any federal or state plan, policy or action.

DATED this 15<sup>th</sup> day of July, 2009.

TWIN FALLS COUNTY BOARD OF  
COMMISSIONERS

/s/ George Urie

George Urie, Chairman

/s/ Tom Mikesell

Tom Mikesell, Commissioner

/s/ Terry Ray Kramer

Terry Ray Kramer, Commissioner

ATTEST:

/s/ Sharon Lancaster for

Kristina Glascock, Clerk

In the Matter of MEETING

Commissioners Urie and Mikesell attended the District IV meeting.

There being no further business, the Board recessed until 8:00 a.m., July 16, 2009, 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, 2009, 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 Human Resources

Commissioners met with Elaine Molignoni, Human Resources Director

In the Matter of MEETING

Commissioners attended a staff meeting.

In the Matter of CONSENT CALENDAR

Items include: Status sheets

Commissioner Mikesell motion to approve status sheets, Second Commissioner Kramer. Motion passed.

In the Matter of JUVENILE

Commissioners considered a request from Juvenile Detention for a petty cash fund.

Commissioner Kramer motioned to approve \$100.00 for petty cash fund. Second Commissioner Urie. Discussion, Commissioner Mikesell this would actually be a cash drawer, for making change, not regular petty cash use. Commissioner Kramer, they are using this to make change. Commissioner Mikesell this needs to be set up as a cash box, not petty cash. Commissioner Kramer we better ask her about this use. Commissioner Mikesell we have to be careful of the use of this fund. Motion failed.

In the Matter of CONTRACT

Commissioners considered Contract Addendum for Thomas Cuisine Management.

Commissioner Mikesell motioned to approve addendum to contract for Thomas Cuisine Management. Second Commissioner Kramer. Discussion Commissioner Kramer this is a month to month contract. Commissioner Mikesell this allows the service to continue on a month to month basis until we find a better way to manage. Motion passed.

In the Matter of ZONING

Commissioners considered Zoning Map update.

Laura Wilson this is an update from the previous zoning map. I added the updates that were passed through the Commissioners Office since 2005 and cross referenced everything to make sure we did not miss anything.

Commissioner Mikesell motioned to accept Zoning map update. Second Commissioner Kramer. Motion passed.

In the Matter of CONTRACT

Commissioners considered Copier Maintenance Agreement for Assessor's Office.

Commissioner Kramer motioned to accept Copier Maintenance Agreement for Assessor's Office. Second Commissioner Mikesell. Discussion Commissioner Kramer this is a standard maintenance contract. Motion passed.

In the Matter of CONSENT CALENDAR

Commissioners considered Point and Pay contract.

Debbie Kaufman the people who use this program will be the ones who pay for the use. We will roll out this to one office at a time. Commissioner Mikesell I think this is the way that everyone is going so we need to offer this. Debbie Kaufman DMV over the counter charges us for the use and the Point and Pay is charged to the user.

Commissioner Mikesell motioned to approve the Point and Pay contract. Second Commissioner Kramer. Motion passed.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Mikesell motioned to amend the agenda to include Former Commissioner Bill Brockman's meeting this afternoon. Commissioner Urie 2<sup>nd</sup>. Commissioner Mikesell this meeting was scheduled after the agenda was posted and this was the best time available for Mr. Brockman. Motion passed.

In the Matter of MEETING

Commissioner Kramer attended a Rotary meeting.

In the Matter of BUILDING

Commissioners met with Larry McArthur to discuss old CDC building.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Mikesell motioned to go into executive session pursuant Idaho Code §67-2345D records exempt from the public for indigent hearings. Second Commissioner Kramer. Motion passed after roll call vote (Kramer yes, Urie yes, Mikesell yes).

Commissioners left executive session at 2:10 p.m.

In the Matter of HEALTH INITIATIVE

Commissioner Mikesell attended a Health Initiatives Trust meeting.

There being no further business, the Board recessed until 8:00 a.m., July 17, 2009, 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, 2009, 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 COMMISSIONER PROCEEDINGS

Commissioner Mikesell motioned to amend the agenda to include alcohol licenses and Board of Equalization. Second Commissioner Urie. Discussion Commissioner Mikesell these alcohol licenses came in after the agenda and need approval right away. We also had a couple of renewal forms for tax exemption come in that needed considered as soon as possible. Motion passed.

In the Matter of CONSENT CALENDAR

Items include: Status Sheets.

Commissioner Mikesell motioned to approve Status Sheets. Second Commissioner Urie. Discussion Commissioner Mikesell we have 3 for the Treasure's office for temporary collection help, 2 seasonal for Weeds Control, 1 Sheriff's Dept, 1 TARC. Motion passed.

Commissioner Mikesell motioned to approve alcohol licenses for Magic Mountain, Smoking Cowboys, Thousand Springs Winery. Second Commissioner Urie. Motion passed.

In the Matter of RESOLUTION

Commissioners considered Resolution for records destruction for Juvenile Probation.

Commissioner Mikesell motioned to approve Resolution 2009-26 for records destruction. Second Commissioner Urie. Motion passed.

**RESOLUTION NO. 2009-26**

A RESOLUTION ORDERING CERTAIN RECORDS TO BE DESTROYED.

WHEREAS, the Twin Falls County Juvenile Probation Department has certain old

files and records, which need to be destroyed; and

WHEREAS, Idaho Code §31-871 governs the destruction of county records and classifies records as permanent, semi-permanent, and temporary; and

WHEREAS, Idaho Code §31-871(2) states records may only be destroyed by resolution of the Board of County Commissioners after regular audit and upon the advice of the prosecuting attorney;

NOW, THEREFORE, BE IT RESOLVED by the Board of Twin Falls County Commissioners the records for juveniles that have turned 18 years of age and in which the case has been closed for a minimum of 2 years as of July 17, 2009 , are hereby classified as temporary and ordered destroyed 2 years after close.

DATED this 17<sup>th</sup> day of July 2009.

TWIN FALLS COUNTY BOARD OF  
COMMISSIONERS

/s/ George Urie

George Urie, Chairman

\_\_\_\_\_  
Terry Ray Kramer, Commissioner

/s/ Tom Mikesell

Tom Mikesell, Commissioner

ATTEST:

/s/ Sharon Lancaster for  
Kristina Glascock, Clerk

Commissioner Mikesell motioned to leave Board of County Commissioners and convene as Board Of Equalization. Second Commissioner Urie. Motion passed.

Commissioner Mikesell motioned to approve tax exemption short form for Twin Falls Rifle and Pistol Club. Second Commissioner Urie. Discussion Commissioner Mikesell this is a renewal of an existing tax exemption. Motion passed.

Commissioner Mikesell motioned to approve tax exemption short form for 3 parcels for The Boy Scouts on Falls Ave. Second Commissioner Urie. Motion passed.

Commissioner Mikesell motioned to leave Board Of Equalization and reconvene as Board of County Commissioners. Second Commissioner Urie. Motion passed.

In the Matter of JUVENILE

Commissioners attended a Joint Powers meeting.

There being no further business, the Board recessed until 8:00 a.m., July 20, 2009, 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 20, 2009, 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:

There being no further business, the Board recessed until 8:00 a.m., July 21, 2009, 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, 2009, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 20 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, 2009, 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, 2009, 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 MEETING

Commissioner Urie attended a Rotary meeting.

There being no further business, the Board recessed until 8:00 a.m., July 23, 2009, 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, 2009, 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 MEETING

Commissioners attended staff meeting.

In the Matter of Human Resources

Commissioners met with Elaine Mollignoni, Human Resources Director.

In the Matter of CONSENT CALENDAR

Commissioners to consider employee requisition for Public Defender's Office.

Commissioner Kramer motioned to approve requisition for Public Defender's Office. Second Commissioner Urie. Discussion Commissioner Kramer this is for a replacement public defender position and will be at same rate as the person who left. Motion passed. (Mikesell absent)

In the Matter of Commissioner Proceedings

Commissioners to consider amending agenda.

Commissioner Kramer motioned to amend agenda to include a meeting with Lori Bergsma, Balanced Rock Insurance. Second Commissioner Urie. Discussion Commissioner Kramer this appointment was set to late to add to the agenda. Motion passed. (Mikesell Absent)

In the Matter of Public Assembly

Commissioners considered public assembly permit for 5<sup>th</sup> Annual Buhl Bunch Car Club & Shine Show and fireworks permit for Fireworks & Stage FX.

Commissioner Kramer motioned to approve public assembly permit and fireworks permit. Second Commissioner Urie. Discussion Commissioner Kramer this is an annual event. The fire department will be there and it is on the outskirts of Castleford on August 8<sup>th</sup>. Motion passed. (Mikesell absent)

In the Matter of Veterans

Commissioners considered donation request for Magic Valley Veterans fair booth.

Commissioner Kramer motioned to approve a donation of \$125.00 for the Magic Valley Veterans fair booth. Second Commissioner Urie. Discussion Commissioner Kramer there are four other groups that participate in paying for this booth. It is a great way for our Veteran's Service people to meet the public. Motion passed. (Mikesell absent)

In the Matter of Budget

Commissioners considered June accounts payable and quarterly statement.

Commissioner Kramer motioned to approve the June accounts payable in the amount of \$2,488,927.08. Second Commissioner Urie. Discussion Commissioner Kramer we have seen the bills and everything seems to be in line. Motion passed. (Mikesell absent)

In the Matter of Budget

Kristina Glascock, County Clerk, presented the quarterly statement.

In the Matter of MEETING

Commissioners met with Lori Bergsma, Balanced Rock Insurance to discuss County insurance proposals.

In the Matter of MEETING

Commissioners Kramer and Urie attended a Gateway West meeting in Burley.

In the Matter of INDIGENT

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

2345D records exempt from the public for indigent hearings. Second Commissioner Urie. Motion passed after roll call vote (Urie yes, Kramer yes, Mikesell absent).

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

Commissioners returned to regular session at 4:15 p.m.

Commissioner Kramer motioned to approve case numbers 96886, 96977, 96870, 96876, 96879, 96906, 96982. Second Commissioner Urie. Discussion Commissioner Kramer these were no shows. Motion failed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96884. Second Commissioner Urie. Motion failed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96962 rental assistance in the amount of \$600.00 with \$25.00 per month payback. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96901. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96972 rental assistance in the amount of \$850.00 with a \$25.00 per month payback. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96974. Second Commissioner Urie. Motion failed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96994 rental assistance in the amount of \$575.00 with a \$50.00 per month payback. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96706. Second Commissioner Urie. Discussion Commissioner Kramer incomplete application. Motion failed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96875. Second Commissioner Urie. Discussion Commissioner Kramer not last resort. Motion failed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96860. Second Commissioner Urie. Discussion Commissioner Kramer incomplete application. Motion failed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96919. Second Commissioner Urie. Discussion Commissioner Kramer incomplete application. Motion failed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96943. Second Commissioner Urie. Discussion Commissioner Kramer this is an additional request on an existing case. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96255. Second Commissioner Urie. Discussion Commissioner Kramer this is an additional request for a CAT fund case. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96469. Second Commissioner Urie. Discussion Commissioner Kramer this is an additional request for an existing case. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96483 treatment for 4 days only. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96869 with a \$25.00 per month payback. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96559. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96970 with a \$25.00 per month payback.. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96803. Second Commissioner Urie. Commissioner Kramer yes, Commissioner Urie no, Motion failed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96438. Second Commissioner Urie. Discussion Commissioner Kramer this is an additional request for a CAT fund case. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96588 all but Diabetic Education. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96971. Second Commissioner Urie. Discussion Commissioner Kramer not medically indigent. Motion failed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96302. Second Commissioner

Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96486. Second Commissioner Urie. Discussion Commissioner Kramer this is a treatment plan for medication. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96868 with a \$25.00 per month pay back.  
Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96107. Second Commissioner Urie. Discussion Commissioner Kramer this was not a timely application. Motion failed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96388. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96712 to defer payments and reevaluate payback in six months. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96677. Second Commissioner Urie. Discussion Commissioner Kramer this is an additional request. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96778. Second Commissioner Urie. Discussion Commissioner Kramer this is a treatment plan for medicine and a follow up visit. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96846. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 95617 and 92787 with a release of lien for \$10,000.00 and \$200.00 per month pay back. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96654. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96980. Second Commissioner Urie. Discussion Commissioner Kramer not indigent at the time of service. Motion failed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96948. Second Commissioner Urie. Discussion Commissioner Kramer not indigent at the time of service. Motion failed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96737. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96883 with a \$100.00 per month pay back. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96897 with a \$100.00 per month pay back. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96889 with a \$50.00 per month pay back. Second Commissioner Urie. Motion passed. Mikesell absent)

There being no further business, the Board recessed until 8:00 a.m., July 24, 2009, 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, 2009, 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

Commissioners to consider employee requisition and alcohol licenses for Lonesome Dove Saloon and Nazz Kart.

Commissioner Kramer motioned to approve employee requisition for 2 Jail employees. Second Commissioner Urie. Discussion Commissioner Kramer these are replacements for employees that have left. Motion passed. (Mikesell Absent)

Commissioner Kramer motioned to approve the alcohol license for Lonesome Dove Saloon. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve the alcohol license for Nazz Kart. Second Commissioner Urie. Motion passed. (Mikesell absent)

In the Matter of ZONING

Commissioners met with Richard Edwards and Rick Dunn to discuss a County zoning issue.

There being no further business, the Board recessed until 8:00 a.m., July 27, 2009, 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 27, 2009, 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 CONTRACT

Commissioners considered Grant Offer Part II for FAA Airport Improvement Project 28.

Bill Carberry, Airport Manager this is part two of a six month cycle grant. The grant would go toward a couple of projects including the West Ramp which Idaho Sand & Gravel is working on and should be complete by Labor Day. Also it would go toward snow removal equipment, a pavement survey by Riedesel and pavement upgrades. The first half of the grant was AIP 27 which you already approved. The grants are both combined in addition to some rollover funds, and matching funds to get our total remodel budget covered. I would recommend approval of this grant.

Commissioner Kramer motioned to approve AIP 28 part 2 from the FAA and allow the Chairman to sign. Second Commissioner Urie. Motion passed. (Mikesell absent)

In the Matter of CONTRACT

Commissioners considered Memorandum of Agreement with CSI and the Coroner's office.

Dennis Chambers, Coroner this is an agreement that was approved by our legal department and CSI to allow CSI students from the Law Enforcement, EMS classes and Nursing Department to volunteer at our office. They will be supervised and provide assistance to our personnel. The only cost to our office will be to provide equipment such as exam gloves, that sort of thing. Commissioner Kramer how many students will be participating? Dennis Chambers, Coroner as of right now, only one per semester. We may be able to have two at a later date. Also, CSI provides the insurance on them per the agreement. Commissioner Urie so they will go out into the field with your office? Dennis Chambers,

Coroner yes they will go to the scenes and observe and assist in writing reports etc. We will report to their instructor their progress. Commissioner Urie who will select the participants? Dennis Chambers, Coroner their instructor will select them through an application process and I will approve them.

Commissioner Kramer motioned to approve the Memorandum of Agreement with CSI and the Coroner's office. Second Commissioner Urie. Motion passed. (Mikesell absent)

There being no further business, the Board recessed until 8:00 a.m., July 28, 2009, 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, 2009, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 27 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 records exempt from the public for indigent hearings. Second Commissioner Urie. Motion passed after roll call vote (Urie yes, Kramer yes, Mikesell absent).

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

Commissioners returned to regular session at 9:45 a.m.

Commissioner Kramer motioned to approve case number 96888, 96892, 96898. Second Commissioner Urie. Discussion Commissioner Kramer no shows. Motion failed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96943. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96908. Second Commissioner Urie. Motion failed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96882. Second Commissioner

Urie. Motion failed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96713. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96728. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96761. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96905. Second Commissioner Urie. Discussion Commissioner Kramer not a resident. Motion failed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96993 with a \$25.00 per month payback. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96564 with a \$25.00 per month payback. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96887 with a \$50.00 per month payback. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96978. Second Commissioner Urie. Discussion Commissioner Kramer not indigent. Motion failed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96989. Second Commissioner Urie. Not last resource. Motion failed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96652. Second Commissioner Urie. Treatment plan for a case denied in the first place. Motion failed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 96486. Second Commissioner Urie. Discussion no letter of medical necessity. Motion failed. (Mikesell absent)

Commissioner Kramer motioned to approve case number 92787 and 95617 and propose \$10,000.00 with release of lien on home, \$50.00 month per month payback toward both cases and sign a promissary note for the balance. Second Commissioner Urie. Motion passed. (Mikesell absent)

In the Matter of MEETING

Commissioner Kramer attended RC&D meeting.

In the Matter of MEETING

Commissioners met with Attorneys from Prosecutors Civil Office.

In the Matter of CONSENT CALENDAR

Items include: status sheets, Employee Requisition for Clerk's Office, On the Rocks catering permit

Commissioner Kramer motioned to approve status sheets which are County Assistance med passer, resignation from Election's Clerk, and four Sheriff employees going to ten and a half hours days. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioner Kramer motioned to approve vacant position in Clerk's Office. Second Commissioner Urie. Motion passed (Mikesell absent).

Commissioner Kramer motioned to approve On the Rocks catering permit for Castleford Fire Department Car Show. Second Commissioner Urie. Motion passed (Mikesell absent).

In the Matter of JUVENILE

Commissioners considered a Community Incentive Program Memorandum of Understanding for Juvenile Probation.

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

There being no further business, the Board recessed until 8:00 a.m., July 29, 2009, 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, 2009, 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 AMENDED AGENDA

Commissioner Kramer motioned to amend the agenda to change the time from 10 to 9 and include status sheets. Second Commissioner Urie. Discussion Commissioner Kramer since Commissioner Urie will not be available for the 10:00 meeting we need to do

business earlier. Motion passed (Mikesell absent).

In the Matter of BUILDING

Commissioner Kramer motioned to approve change order number 6 for transom windows for \$9,389, change order number 9 to match the trim in the amount of \$5,203 and change order number 7 to texture the walls at \$1,100. Second Commissioner Urie. Motion passed (Mikesell absent).

In the Matter of CONSENT CALENDAR

Items include: status sheets.

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

In the Matter of MEETING

Commissioner Urie attended Rotary meeting.

In the Matter of MEETING

Commissioners Urie and Kramer met with Lori Bergsma from Balanced Rock Insurance.

In the Matter of SOLID WASTE

Commissioner Urie attended a Southern Idaho Solid Waste Board meeting.

There being no further business, the Board recessed until 8:00 a.m., July 30, 2009, 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, 2009, 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 HUMAN RESOURCES

Commissioners met with Elaine Mognoni, Human Resources Director for weekly update.

In the Matter of MEETING

Commissioners Kramer and Urie attended a staff meeting.

In the Matter of COMMISSIONERS PROCEEDINGS

Commissioner Kramer motioned to amend the agenda to include 2 status sheets for the Commissioners Staff. Second Commissioner Urie. Discussion Commissioner Urie these status sheets came up to late to be included on the agenda and need to be processed so we can get a final paycheck for the employee that is leaving. Motion passed. (Mikesell absent)

In the Matter of CONSENT CALENDAR

Items include: alcohol licenses for Rainbow Lounge.

Commissioner Kramer motioned to approve catering permits for Rainbow Lounge to go to U2 arena August 1<sup>st</sup> and Sept 11-12th. Second Commissioner Urie. Discussion Commissioner Kramer they are getting this done all at once for both events. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve Grant for Health Initiative Trust. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to remove status sheets from the table. Second Commissioner Urie. Motion passed. (Mikesell absent)

Commissioner Kramer motioned to approve 4 status sheets for Clerk's office, 1 resignation for Commissioner's office and 1 re-hire for Commissioner's office. Second Commissioner Urie. Motion passed. (Mikesell absent)

In the Matter of INSURANCE

Commissioners met with Andy Lyda from Regency Blue Shield.

Andy Lyda Regency Blue Shield I just came to introduce myself to you, we would like the County's insurance back and would like to give a quote on the County's Insurance next time. I would like to leave some information on what we would need to quote the County's Insurance. Commissioner Kramer do you have a PPO program? Andy Lyda yes, about 90-95% in the Magic Valley area, in Twin Falls we are at 100%. Commissioner Kramer including mental health? Andy Lyda I believe so, I can check into that. Commissioner Urie were you asked to quote for us this year? Andy Lyda no. We can turn around a quote fairly quickly, we would just need information from last year. We would need to have your agent ask for a quote and provide that information to us. Commissioner Urie what is the time frame we are talking? Andy Lyda if we get the information this week I could have a quote by next week, probably end of next week. Commissioner Urie we would just need to let her know we approved getting a quote? Last year you could not compare with Blue Cross, how come you could do that this year? Andy Lyda the economy has changed and we are running leaner with administration costs so we may be able to come in where we need to be.

In the Matter of MEETING

Commissioner Kramer attended Rotary meeting.

In the Matter of WATER

Commissioner Kramer attended a Ground Water Improvement meeting.

There being no further business, the Board recessed until 8:00 a.m., July 31, 2009, 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, 2009, 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 ZONING

Commissioners met with Nathan Crane to discuss Zoning code re-write.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Kramer motioned to amend the agenda to include the Memorandum of Understanding for Utility Transmission Corridors. Second Commissioner Urie. Discussion Commissioner Urie this came back from legal after the agenda was posted and it needed to be dealt with as soon as possible. Motion passed.

In the Matter of BUDGET

Debbie Kauffman, Treasurer presented the June 2009 Treasurers report.

In the Matter of CONSENT CALENDAR

Commissioner Kramer motioned to approve the May and June 2009 minutes. Second Commissioner Urie. Motion passed.

Commissioner Kramer motioned to approve Memorandum of Understanding for Utility Transmission Corridors between Cassia County, Bannock County, Oneida County, Power County, Twin Falls County, Jerome County, Box Elder County, Utah, and Gooding County. Second Commissioner Urie. Discussion Commissioner Kramer we have added a sentence about our liability that was suggested by legal. Motion passed.

In the Matter of MEETING

Commissioners Kramer and Urie attended a Court Security meeting.

In the Matter of BUDGET

Expenditures by fund for July 2009:

Fund 100	C u r r e n t E x p e n s e \$1,257,415.80
Fund 102	T o r t 0.00
Fund 106	S a f e P l a c e 44,075.58
Fund 108	C a p i t a l P r o j e c t s F u n d 209,238.18
Fund 109	T w i n F a l l s C o u n t y E x t e n s i o n 2,534.99
Fund 113	W e e d s 25,171.68
Fund 114	P a r k s a n d R e c r e a t i o n 29,467.95
Fund 115	S o l i d W a s t e 490,867.04
Fund 116	A d V a l o r e m 63,301.91
Fund 118	D i s t r i c t C o u r t 54,842.28
Fund 130	I n d i g e n t F u n d 188,908.61
Fund 131	P u b l i c H e a l t h 0.00
Fund 132	R e v e n u e S h a r i n g 0.00
Fund 136	P e s t C o n t r o l 0.00
Fund 167	A b a t e m e n t D i s t r i c t 74,200.03
Fund 174	C o u n t y B o a t L i c e n s e 162.31
Fund 175	S n o w m o b i l e s 0.00
Fund 196	J u s t i c e F u n d 673,015.06
Fund 601	T.A.R.C-Health Initiative 5,113.59

Fund 608	J u v e n i l e   C o r r e c t i o n   A c t   F u n d s 14,161.37
Fund 609	T o b a c c o   T a x   G r a n t 22,345.19
Fund 610	B o a t   G r a n t   W a t e r w a y s   M a t c h 18,608.38
Fund 611	A d u l t   S u b s t a n c e   A b u s e   G r a n t 7,453.08
Fund 612	R o s e   S t .   S a f e   H o u s e 0.00
Fund 620	S t a t u s   O f f e n d e r   S e r v i c e s 10,520.45
Fund 630	F i f t h   D i s t r i c t   S O S 4,438.74
Fund 634	S e c t i o n   1 5 7   O c c u p a n t   P r o t e c t i o n 0.00
Fund 635	P a r k s   -   G r a n t s 0.00
Fund 638	S F P   -   T w i n   F a l l s 0.00
Fund 639	S t r e n g t h   F a m   P r o   ( B u r l e y ) 0.00
Fund 641	S o c i a l   A c t i v i t i e s   G r o u p   G r a n t 0.00
Fund 645	J A G   G r a n t -1,293.70
Fund 650	T w i n   F a l l s   C o .   S h e r i f f s   R e s e r v e s 4,473.70
Fund 651	S h e r i f f   D o n a t i o n   F u n d 0.00
Fund 652	S h e r i f f   D r u g   S e i z u r e   M o n e y 4,274.40
Fund 659	P r o s e c u t o r ' s   D r u g   S e i z u r e   M o n e y 0.00
Fund 660	C o u r t   F a c i l i t y / P r o g r a m   F u n d s 5,378.00
Fund 663	S h e r i f f ' s   Y o u t h   P l a t e 250.00
Fund 666	S h e r i f f - V e s t s 0.00
Fund 667	P r o s e c u t o r   D r u g   R e i m b 3,536.44
Fund 671	T w i n   F a l l s   C o   S h e r i f f   S e a r c h   &   R e s c u e

	0.00
Fund 673	J u v e n i l e P r o b a t i o n M i s c . 467.75
Fund 674	T w i n F a l l s C o u n t y I n s u r a n c e 0.00
Fund 676	V O C A M e d i a t i o n G r a n t 4,178.24
Fund 677	U n d e r a g e D r i n k i n g - M e d i a P r o j e c t 0.00
Fund 679	C e n t e n n i a l W e t l a n d C o m p l e x P r o j e c t 0.00
Fund 681	D r u g C o u r t 4,178.24
Fund 682	Y o u t h C o u r t 1,955.99
Fund 683	C o u r t A s s i s t a n c e 2,937.51
Fund 684	F a m i l y C o u r t S e r v i c e s 324.62
Fund 685	D U I C o u r t 5,059.39
Fund 686	M e n t a l H e a l t h C o u r t 45.23
Fund 687	S h e r i f f ' s G r a n t s 15,036.22
Fund 689	Twin Falls Health Initiative Trust
Fund 691	C o r o n e r - C o v e r d e l l G r a n t 0.00
	<u>0.00</u>
TOTAL	\$3,246,637.65

There being no further business, the Board recessed until 8:00 a.m., August 1, 2009, 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.