

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 1, 2010, 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 George Urie and Commissioner Terry Kramer.

**ABSENT:** Commissioner Tom Mikesell.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of CONSENT CALENDAR

Items that may be considered: status sheets, employee requisitions, alcohol licenses, tax cancellations and park fee waiver requests.

Commissioner Kramer made a MOTION to approve the consent calendar as presented. Commissioner Urie SECONDED. Discussion Commissioner Kramer the consent calendar includes Alcohol Licenses for Log Tavern, Mimi's Flowers and Gifts, Pandora's, Pizza Planet, Euro Food Store, Magic Mountain and three employee requisitions for Juvenile Detention. Motion Passed Unanimously. (Mikesell absent)

There being no further business, the Board recessed until 8:00 a.m., July 2, 2010, at the Commissioners Chambers, third 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, 2010, 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 and Commissioner Terry Kramer.

**ABSENT:** Commissioner George Urie.

**STAFF:** Deputy Clerk Janell Tilley.

The following proceedings were held to wit:

In the Matter of CONSENT CALENDAR

Items that may be considered: status sheets, employee requisitions, alcohol licenses, tax cancellations and park fee waiver requests.

Commissioner Mikesell made a MOTION to approve the consent calendar as presented. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell we have an alcohol license for Big Smoke. Motion Passed Unanimously. (Urie absent)

In the Matter of COMMISSIONER PROCEEDINGS

Commissioners considered amending agenda to include the contract amendments for living quarters in the airport hangers.

Commissioner Mikesell made a MOTION to amend the agenda to include consideration of the amendment for living quarters in the airport hangers. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell this amendment just came in and needs immediate consideration. Motion Passed Unanimously. (Urie absent)

In the Matter of CONTRACTS

Commissioners considered contract for Airport Slurry seal.

Commissioner Mikesell made a MOTION to approve the contract with Intermountain Slurry Seal for the Airport. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie absent)

Commissioner Mikesell made a MOTION to approve the contract amendments for living quarters in the airport hangers. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie absent)

In the Matter of BIDS

Commissioners awarded bids for P&Z and Parks parking lots.

Commissioner Mikesell made a MOTION to award the bid for the P&Z and the Parks Department parking lots to Valley Paving. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell the Valley Paving bid met all the requirements and had the lowest bids. Motion Passed Unanimously. (Urie absent)

There being no further business, the Board recessed until 8:00 a.m., July 5, 2010, at the Commissioners Chambers, third 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, 2010, 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 George Urie, Commissioner Tom Mikesell and Commissioner Terry Kramer.

**ABSENT:** None.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of COMMISSIONER PROCEEDINGS

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

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

In the Matter of INDIGENT

Commissioner Mikesell made a MOTION to approve case numbers 97800, 97803, 97809, 97822 Commissioner Kramer SECONDED. Discussion Commissioner Mikesell did not show for interviews. Motion Failed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97684. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell not enough information. Motion Failed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97865. Commissioner Mikesell SECONDED. Discussion Commissioner Kramer treatment plan. Motion Passed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97587. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell treatment plan. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97796. Commissioner Mikesell SECONDED. Discussion Commissioner Kramer not indigent at time of service. Motion Failed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97658. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell not indigent. Motion Failed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97798. Commissioner Mikesell SECONDED. Discussion Commissioner Kramer incomplete application. Motion Failed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97797. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell not indigent at time of service. Motion Failed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97914. Commissioner Mikesell SECONDED. Discussion Commissioner Kramer not indigent. Motion Failed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97804. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell not last resource. Motion Failed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97856 with a \$25.00 per month pay back. Commissioner Mikesell SECONDED. Motion Passed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97827. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell treatment plan. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97540. Commissioner Mikesell SECONDED. Discussion Commissioner Kramer additional request. Motion Passed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97353. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell additional request. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97298 for request to start pain management in July. Commissioner Mikesell SECONDED. Motion Passed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97805. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell no case, original case was denied. Motion Failed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97556. Commissioner Mikesell SECONDED. Discussion Commissioner Kramer treatment plan #6. Motion Passed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97288. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell additional request. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97799. Commissioner Mikesell SECONDED. Discussion Commissioner Kramer not last resource. Motion Failed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97825 and combine payment plan for \$50.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97386 of the amended additional request. Commissioner Mikesell SECONDED. Discussion Commissioner Kramer now has a discharge date. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97792 for opiate treatment only. Commissioner Mikesell SECONDED. Motion Passed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97904 for \$375.00 rental assistance with a \$50.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97810 with a \$50.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously.

#### In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Kramer made a MOTION to amend the agenda to include the Valley Paving contracts. Commissioner Mikesell SECONDED. Discussion Commissioner Kramer these contracts were just completed by legal and need immediate consideration so the work can begin as soon as possible. Motion Passed Unanimously.

#### In the Matter of CONSENT CALENDAR

Items that may be considered: status sheets, employee requisitions, alcohol licenses, tax cancellations and park fee waiver requests.

Commissioner Mikesell made a MOTION to approve the consent calendar as presented. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell we have an alcohol catering permit at Centennial for Snug. Motion Passed Unanimously.

#### In the Matter of CONTRACTS

Commissioners considered contracts with Valley Paving.

Commissioner Kramer made a MOTION to approve the contracts with Valley Paving. Commissioner Mikesell SECONDED. Discussion Commissioner Kramer these contracts were awarded last week and this allows them to begin the work. Motion Passed Unanimously.

Commissioners considered the contract with John's Plumbing for the Jail Cooling Tower project.

Commissioner Mikesell made a MOTION to approve the contract with John's Plumbing for the Jail Cooling Tower project. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell this project was awarded last week and this allows the work to begin. Motion Passed Unanimously.

Commissioners considered First Fed contract for Sheriff's Dept. vehicle purchase.

Commissioner Mikesell made a MOTION to approve the contract with First Fed. Commissioner Kramer SECONDED. Motion Passed Unanimously.

In the Matter of GRANTS

Commissioners considered ICDB Grant Program contract.

Commissioner Mikesell made a MOTION to approve the ICDB Grant Program contract. Commissioner Kramer SECONDED. Motion Passed Unanimously.

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 7, 2010, at the Commissioners Chambers, third 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, 2010, 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 George Urie, Commissioner Tom Mikesell and Commissioner Terry Kramer.

**ABSENT:** None.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of BOARD OF EQUALIZATION

Commissioners met as Board of Equalization for property tax appeals.

**RPT05820010020A** Complex Property Advisors Corp. Brad Matheidas and the assessor's representatives were sworn in.

Brad Matheidas Complex Property Advisors Corp. The Chaparelle House is an assisted living facility. We are about \$300,000.00 on the assessment. I have applied some economic factors. It is currently only 61% occupied. So we feel like that is substantial evidence for economic obsolescence. We have applied about 10%. I spoke with Mike Brown and I faxed that to Mr. Brown. I did have a question about the land value, but that was resolved.

Gary Bowdin Twin Falls County Assessor, we have state guidelines we have to go by according to statute. We have to look at dates October 1, 2008 to September 30, 2009 to get our values. Mike Brown, Appraiser, we have submitted our documentation including maps, photo's and sketches of the property. We did visit the site; they indicated there have been no changes to the building so we left our cost approach the same. I will recognize the economic obsolescence that was brought up. We have tried to put together models, but have not had the participation from the local businesses that we need. I am hoping for information that will help us, we do plan on using the

economic obsolescence in next year's value. Gary Bowdin, we are required to use market information and if a particular property has a problem we can look at that, but we do not have enough market information at this time.

Brad Matheidas we appreciate the opportunity and can appreciate what the Assessor just said. I am not familiar with the occupancies of the other comparable properties. The occupancies have fallen at least 16%. This is a nationwide trend. I don't feel like it is a management or marketing issue due to the facilities nationwide experience. It is specific to the market for assisted living facilities. We have given information for our facility and that is all we can do.

Commissioner Mikesell made a MOTION to take the property under advisement and issue a written decision by Monday at 5:00 p.m. Commissioner Kramer SECONDED. Motion Passed Unanimously.

**RPOF3020020130A David Lawley** and Assessor's staff was sworn in.

David Lawley, I do feel like the value is still pretty high in light of the depressed real estate market. The Market has decreased and we have actively tried to sell this with very little interest. The real estate value is currently \$65,000.00. I feel the value of \$74,873.00 is high and would seek a value of \$60,000.00 which I feel would be fair. There are two lots currently listed in the area listed at \$69,900.00 with no interest.

Gerry Bowdin, Assessor we are required by statute to look at sales that occur between October 2008 to September 2009 for our valuations. Deanna Braun, Appraiser the packet includes maps, sketches and information on the property. The property was reduced by 19%. There are no sales of lots, but there is a listing for \$179,000.00 in Eagle Crest subdivision. John Knapple, Assessor's office as I have gone through and looked at lot sales; there have not been a lot of lot sales. The only thing I have seen is the values coming down to where these properties are already at. The one sale we had was on the canyon rim which has dropped. The lots not on the canyon rim average \$70,000 to \$80,000. I don't feel this property is worth less than it was a year ago. I do not have any sales with which to use to lower the value of the property. Davis Lawley, how do we establish the \$74,873 without sales? That seems to be a number that is just thrown out there. There are very few sales of bare land so I still feel the value is too high. I am actively trying to sell it. I would be happy with a value of \$60,000.00.

Commissioner Mikesell made a MOTION to take property under consideration. Commissioner Kramer SECONDED. Motion Passed Unanimously.

**RPT45950000040A G Lyle Ford** Appellant did not show for hearing

Gerry Bowdin Assessor we have the timeline from October 2008 to September 2009 that we look at values. Mike Brown Appraiser, the property was reappraised this year, all the lots in this subdivision were reappraised at this time. We noticed when we were out there the interior improvements had been completed. Last year, there was a partial adjustment made that was removed this year. On this lot, there are some sidewalks that have yet to be completed. We did adjust for 15% on this property for that. Last year it was a 26% adjustment. Other than that it has been brought up to full market value. This subdivision in particular is unique in the way we appraise it and we used a site value because of the limitation on the buildable size limit on each lot. There are other appeals on this subdivision on Friday.

Commissioner Mikesell made a MOTION to uphold the assessor's value on parcel # RPT45950000040A for G Lyle Ford in the amount of \$225,411.00. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell the Assessor has presented their evidence and there is no rebuttal from the land owner.. Commissioner Kramer the Assessor is within the 10% allowed by law. Motion Passed Unanimously.

Commissioner Mikesell made a MOTION to uphold the Assessor's value on parcel # RPT05820010020A for Complex Property Advisors in the amount of \$2,623,384. Commissioner Kramer SECONDED. Discussion Commissioner Kramer it is within the 10% allowed and there is not enough information on the economic obsolescence for us to use that. Motion Passed Unanimously.

Commissioner Mikesell abstained from the discussion and consideration on Parcel # RPOF3020020130A for David Lawley due to a personal conflict.

Commissioner Kramer made a MOTION to lower the value on parcel RPOF3020020130A to for David Lawley in the amount of \$68,000.00. Motion died for lack of second.

Commissioner Kramer made a MOTION to uphold the assessor's value on parcel # RPOF3020020130A for David Lawley in the amount of \$74,873.00. Commissioner Urie SECONDED. Motion Passed. Kramer yes, Urie yes, Mikesell abstained.

**RPT4021000050DA Campus Park Housing Phase 2 Colby Walter** and the Assessor's office staff were sworn in.

Colby Walter, Campus Park Housing, I have a spread sheet for everyone and I would like us to look at the valuation on building E which is a new building. We are at a difference of 13%. It seems high. Gary Bowdin, Assessor we have to look at sales between October 2008 and September 2009 and can be within 90-110% of the value per Idaho Code. Andrew Humphries, Commercial Appraiser, I did go out and view the property and spoke with the property manager. We have to use the average of the cost, not the fee simple appraisal. The cost Mr. Walter is giving us is their cost to build it, we have to use an average of all contractors. They use their own contractors so we have to assume they are getting a special building rate compared to the cost of building for any other company. John Knapple, page 5 shows \$1,330,245 which includes another building. They are only appealing the main property, not the second \$77,560.00 value which was preexisting asphalt which has been there since 2005. In looking at a cost approach, they do not only take the cost to build, they look at what properties have actually sold for. It goes back to market, what the selling price is. This is the cost to build, it does not take into consideration of what it would sell for on the open market which is what we have to look at. Colby Walter, regarding the sale price, they are using a 10% profit margin and I think that is high. We did not scrimp on the values, I think we used a high margin.

Commissioner Kramer made a MOTION to take parcel # RPT4021000050DA under advisement and issue a decision by 5:00 p.m. on Monday. Commissioner Mikesell SECONDED. Motion Passed Unanimously.

Commissioner Mikesell made a MOTION to uphold the Assessor's value on parcel # RPT4021000050DA for \$1,520,049.00. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Mikesell made a MOTION to leave Board of Equalization and reconvene as Board of County Commissioners. Commissioner Kramer SECONDED. Motion Passed Unanimously.

In the Matter of CONSENT CALENDAR

Items that may be considered: status sheets, employee requisitions, alcohol licenses, tax cancellations and park fee waiver requests.

Commissioner Mikesell made a MOTION to remove the extension offices employee requisition and approve remaining status sheets. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve the alcohol licenses for Anchor Bistro & Bar, Logan's Market #2 and Rock Creek General Store and an alcohol catering permit for the Turf Club at Centennial Park on July 31, 2010. Commissioner Mikesell SECONDED. Motion Passed Unanimously.

Commissioner Mikesell made a MOTION to approve the extension office employee requisition. Commissioner Kramer SECONDED. Discussion Commissioner Kramer I don't think we should reduce the wage and raise the hours. Motion Failed Unanimously.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Urie made a MOTION to amend the agenda to include the additional documents for the Idaho Community Development Block Grant Program. Commissioner Kramer SECONDED. Discussion Commissioner Kramer the documents include a Sub Grantee Contract, the Professional Services Contract and the Excessive Force Resolution. Discussion Commissioner Mikesell I don't think we need to amend the agenda for this, we approved the grant and all the documents yesterday. Commissioner Urie we did not specify the documents and I think they need to be in the record. Motion Passed. Urie yes, Kramer yes, Mikesell no.

In the Matter of CONTRACTS

Commissioner Mikesell made a MOTION to approve the personal services contract with Region IV Development. Commissioner Kramer SECONDED. Discussion Commissioner Kramer this is for administration of the grant. Motion Passed Unanimously.

Commissioner Mikesell made a MOTION to sign the sub-grantee contract between Twin Falls County and Rock Creek Rural Fire Protection District. Commissioner Kramer SECONDED. Motion Passed Unanimously.

In the Matter of RESOLUTIONS

Commissioner Mikesell made a MOTION to approve the Excessive Force Resolution 2010-014. Commissioner Kramer SECONDED. Motion Passed Unanimously.

**RESOLUTION # 2010-014**

TWIN FALLS COUNTY, IDAHO  
EXCESSIVE FORCE POLICY

A RESOLUTION OF THE COUNTY COMMISSIONERS OF TWIN FALLS COUNTY, ADOPTING A POLICY PROHIBITING THE USE OF EXCESSIVE FORCE AGAINST NON-VIOLENT CIVIL RIGHTS DEMONSTRATORS.

WHEREAS the Congress of the United States has passed the Armstrong/Walker "Excessive Force" Amendment (Section 104(L)(1) of Title I of the Housing and Community Development Act of 1974 as amended) prohibiting the use of excessive force by a local law enforcement agency against any individual engaged in nonviolent civil rights demonstration within its jurisdiction;

AND WHEREAS Twin Falls County of has received an Idaho Community Development Block Grant and is required to comply with the Armstrong/Walker "Excessive Force" Amendment;

AND WHEREAS the use of excessive force against demonstrators may cause the COUNTY to lose its grant or eligibility for future federal grants;

NOW THEREFORE, BE IT RESOLVED BY THE TWIN FALLS COUNTY, IDAHO, BOARD OF COUNTY COMMISSIONERS:

SECTION 1. It is POLICY of the COUNTY that excessive force by local law enforcement agencies shall not be used against individuals engaged in lawful and nonviolent civil rights demonstrations within the County boundaries.

SECTION 2. The Board of County Commissioners directs the County Sheriff to implement this Resolution by amending applicable County law enforcement procedures.

Adopted this the 7th day of July, 2010 by the Board of County Commissioners, Twin Falls County, Idaho.

/s/ George Urie  
George Urie  
Chairman

/s/ Terry Kramer  
Terry Kramer  
Commissioner

/s/ Tom Mikesell  
Tom Mikesell  
Commissioner

ATTEST: /s/ Sharon Lancaster for  
Kristina Glascock, Clerk

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Mikesell made a MOTION to leave the Board of County Commissioners and reconvene as Board of Equalization. Commissioner Kramer SECONDED. Motion Passed Unanimously.

In the Matter of BOARD OF EQUALIZATION

Commissioners met as Board of Equalization for property tax appeals.

**RPT00910010010A, RPT00910010020A and RPT26050000010A Ameritel Inns** No representative for appellant showed for hearing.

Commissioner Mikesell made a MOTION to uphold the Assessor's value on all 3 parcels for Ameritel Inn. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell we were just notified by Ameritel that they are not going to show and will appeal directly to the state board of tax appeals. Motion Passed Unanimously.

**RPT00011140050A Anne Martin** and Assessor's office staff was sworn in.

Anne Martin My husband and I live in a home at 429 2<sup>nd</sup> Ave W. It is a 2 bedroom 1 1/2 bath. The house next door sold for \$80,000.00 in Aug 2009. It is much larger than our house. The new owners told me the place was reassessed around \$90,000 after much renovation. 2124 Sherry circle is newer, larger and is currently assessed at \$99,000.00 in a much better location. Our home is much smaller, poorer condition, needs new roof, new flooring. I believe the value should be less around \$85,000. Gerry Bowdin, Assessor, the guidelines we have to look at by State code says we can only look at sales between October 2008 and September 2009 and can be within 90-110% of that value. Brian Thompson, Appraiser, I went out and reassessed the property, and I was allowed into the interior of the home. It was set as a fair value and a poor condition. The roof needs replaced and the hardwood floors need work. I had a quality adjustment for coved ceilings, crown moldings and tile countertops. The detached garage had considerable depreciation at 75%. The concrete was 50% depreciated. Anne Martin, we have done some work, but the bedrooms have not been updated. John Knapple County Assessor's office, I do all the sales analysis for the county. Older homes sell for the same price as newer homes. In the timeframe we have to look at, we did not see a change in the market for that. Anne Martin, if I were to put my house on the market right now, I would be very lucky to get \$85,000.00. We live in a commercial area, not a residential area. So I am guessing, but I don't think we could sell the home for anywhere near the assessed value. John Knapple, the last page in your packet shows sales and that are near the subject home. These sales show our assessed value compared to what they sold for and show that we are within 97% of value.

Commissioner Mikesell made a MOTION to take parcel number RPT00011140050A under advisement and issue a written decision by Monday 5:00 p.m. Commissioner Kramer SECONDED. Motion Passed Unanimously.

**RPT32550000010A Blackhawk LLC Magic Valley Rentals** No show

Commissioner Kramer made a MOTION to uphold the Assessor's value on parcel # RPT32550000010A for Blackhawk, Magic Valley Rentals LLC in the amount of \$946,713.00. Commissioner Urie SECONDED. Discussion Commissioner Kramer no one showed for the appellant so we have to go with the information that the Assessor has provided. Motion Passed Unanimously. (Mikesell absent)

**RPT5901001005AA Ana Medeiros**

Commissioner Kramer read a statement from Ana Medeiros stating the lot is zoned residential and should not be assessed commercial because the city may not allow a zoning change.

Gerry Bowdin we have to follow state law and look only at sales between October 2008 and September 2009. Mike Brown, Assessor at this time Lots 5&6 are zoned residential in an area with commercial lots. It is an area that is in transition. We applied a 30% increase because it is in transition. The zoning can be changed by request. We give it a category which is commercial but use the residential land tables. The new value is \$42,514.00. Gerry Bowdin, we are still seeking market value for that property.

Commissioner Kramer made a MOTION to uphold the value for parcel # RPT5901001005AA in the amount of \$42,514.00. Commissioner Urie SECONDED. Discussion Commissioner Kramer the assessor went out and revalued this property and it appears fair. Motion Passed Unanimously. (Mikesell absent)

**RPT59010010040A Ana Medeiros**

Commissioner Kramer read a statement from Ana Medeiros stating this property has multiple easements and is not buildable or usable.

Gerry Bowdin, we still have to look at the same timeframe. Mike Brown, lot 4 is just to the west of the previous lots and is zoned commercial and has a parking lot on it. I do not know what the easements are as the landowner did not provide those. There is a strip mall close to this property and there is parking used on this property, by whom I do not know. We used the commercial land tables and adjusted it 25%. There is other access to this strip mall so it is not exclusive access. The other access is deteriorated so the simplest access is across this property. I did adjust it down 25% for that. Commissioner Urie assuming this was valued as a parking lot, would that change the value? Mike Brown no that is the value we used on this parcel. The value was adjusted to \$41,237.00

Commissioner Kramer made a MOTION to uphold the Assessor's value on parcel # RPT59010010040A in the amount of \$41,237.00 Commissioner Urie SECONDED. Discussion Commissioner Kramer the assessor revalued this and looks it appears fair. Motion Passed Unanimously. (Mikesell absent)

**RPT49510020070A and RPT2091002003BA John McDowell** and Assessor's office staff was sworn in.

**RPT2091002003BA** John McDowell we have owned this property since 1999. Mr. McDowell asked for a definition of market value. Gerry Bowdin explained the time frame that the state code requires and gave Mr. McDowell the definition of market value. John McDowell In 2007 the value increased, in 2008, the value increased again, we appealed and the value increased further. In a two year period the value increased over 120%. This year's value stayed relatively the same. This property can not be sold

for \$404,764.00. The market has dropped and is expected to continue declining. There are other properties that are for sale for less than this property and those properties have curbs, water and sewer. Gerry Bowdin Assessor, the values we have to look at sales are from October 2008 through September 2009. We can be within 90-110% of true market value. Southern Idaho is not following suit with the rest of the national economy. We study sales, listings and compare it to the value we have on the property to make sure we are in line with state requirements. Andrew Humphries, Commercial Property Appraiser, I inspected the property and there were no noticeable changes from the previous inspection. We send out requests to property owners and build charts and depreciation charts and our information is only as good as what is provided to us. Without more information we are bound by the information we have. Mr. McDowell, the values do not reflect the market and the process needs to be changed. There is property on Kimberly road that has been for sale for 3 years. The commercial property process does not make any sense at all. Gerry Bowdin, I feel we are in the area where we should be on that property. Andrew Humphries when we price out areas, we do have geo economic areas in Twin Falls and really can not compare when the size of properties do not match. John McDowell the methodology for getting the value does not make sense.

Commissioner Kramer made a MOTION to take property under advisement and issue a written decision by Monday at 5:00 p.m. Commissioner Urie SECONDED. Motion Passed Unanimously. (Mikesell absent)

**RPT49510020070A John McDowell** the Assessor did revalue this property and the only thing I have to say is that there are 2 properties two houses away from mine that are substantially differently valued from mine. Again I feel like the methodology is not right and somehow if you represent the citizens of Twin Falls County, there should be a way to compensate for market value. I don't think the Appraiser has to argue what she did, she did a great job. Gerry Bowdin, the timeframe that we have to look at is the same on residential as commercial. Deanna Braun Appraiser, I did inspect the property and essentially the values are in agreement. John Knapple Assessor's office I hear what Mr. McDowell is saying, but we are not allowed to change the law. We have to follow the state guidelines and the state tax commission can come in if they find we are out of compliance and change the values. Last year, a county did lower all the values in the county and the state came in and made them change the values back. The Board of Equalization does not have the authority when it changes the state law. In the reverse it protects the tax payer from the Assessor going back and revaluing property to collect as much taxes as possible on the property when the value goes up.

Commissioner Kramer made a MOTION to take property under advisement and issue a written decision by Monday at 5:00 p.m. Commissioner Urie SECONDED. Motion Passed Unanimously. (Mikesell absent)

Commissioner Kramer made a MOTION to uphold the Assessor's value for parcel # RPT2091002003BA for John McDowell in the amount of \$404,764.00. Commissioner Urie SECONDED. Discussion Commissioner Kramer the difference is between the allowed amount set by the state. Motion Passed Unanimously. (Mikesell absent)

Commissioner Kramer made a MOTION to uphold RPT49510020070A for John McDowell in the amount of \$247,700.00. Commissioner Urie SECONDED. Discussion Commissioner Kramer this was reevaluated and falls well within the range allowed by the state. Motion Passed Unanimously. (Mikesell absent)

**RPT00107229003A Thomson Reuters**

Gerry Bowdin Assessor this parcel is for Solo Cup which is listed under Thomson Reuters. We contracted with Scott Erwin to appraise this and he is very experienced in industrial assessments. They have had some production decreases in the last few years and wanted adjustments made for functional obsolescence. We did look into that and

made adjustments of 20% for that. I would suggest the value of \$12,284,774.00 is the adjusted value.

Commissioner Kramer made a MOTION to accept the Assessor's value of \$12,284,774.00 for Solo Cup Co. on parcel # RPT0010722903A. Commissioner Urie SECONDED. Motion Passed Unanimously. (Mikesell absent)

**Evro Trust RPT2881001006A Jane George** and Assessor's office staff was sworn in.

**RPT016100000AA RPT2881001006A RPT28810010050A**

**Jane George** I am a real estate agent and have extensive experience in the commercial market and I feel I am qualified in commercial property evaluation. I understand the timeframe that the Assessor has to look at. I believe this corner is a blighted corner. Most of the properties surrounding these properties are empty and have been empty for several years. There is limited access to these properties. Commercial customers want easy access and these properties do not offer that. Gerry Bowdin Assessor we are only allowed to look at sales in the timeframe of October 2008 and September 2009 and can be within 90-110% of market value. Andrew Humphries, Commercial Property Appraiser, I inspected these properties and felt there were no substantial changes to the properties. There were not new inspections done on parcels RPT28810010050A and RPT2881001006A. Gerry Bowdin, Assessor we have to be consistent on all the properties. If we have a particular property that has a problem, we try to adjust. My question would be how has the listing changed due to the access? Jane George, the leasing is the problem that has gone down. Gerry Bowdin we have to have something to point to in order to consider adjustments. Without that information we have no justification. Jane George, I do have that information here and can provide that. Andrew Humphries, on the parking lot parcel there was no access adjustment made nor to the parcel that has the lending company. There was a 10% adjustment made to the parcel that has the Power Plant on it. We have nothing to prove what kind of adjustment is needed without sales. We have to assume everything is consistent until we have proof to change it. The more information we have to apply gives us support for the adjustments. Commissioner Urie are you willing to consider more information and make an adjustment as needed before Monday at 5:00 p.m.? Gerry Bowdin Assessor yes.

Commissioner Kramer made a MOTION to take this information under advisement and issue a written decision by 5:00 p.m. Monday and in the meantime as per discussion appellant will work with the Assessor's office to provide them further information. Commissioner Urie SECONDED. Motion Passed Unanimously. (Mikesell absent)

**RPF8401014019AA Chris Grathwahl** did not show.

Mike Brown Appraiser, we adjusted this parcel for age and condition. There was an adjustment made last year that after some research this year we determined the changes made last year were inaccurate. So we corrected those adjustments this year.

Commissioner Kramer made a MOTION to uphold the Assessor's value on parcel # RPF8401014019AA for Chris Grathwahl in the amount of \$166,286.00. Commissioner Urie SECONDED. Discussion Commissioner Kramer the appellant did not show and we have to assume the Assessor's value is correct. Motion Passed Unanimously. (Mikesell absent)

Commissioner Kramer made a MOTION to uphold the Assessor's value on parcel #RPT00011140050A for Leon Martin in the amount of \$98,400.00. Commissioner Urie SECONDED. Discussion Commissioner Kramer this property is within the amounts allowed by law and the appellant admitted there had been improvements made to the property. Motion Passed Unanimously. (Mikesell absent)

There being no further business, the Board of Equalization recessed until 8:00 a.m., July 8, 2010, at the Commissioners Chambers, third 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, 2010, 8:00 a.m.

The Board of Equalization reconvened at 8:00 a.m. in regular session, pursuant to the recess of 7 July.

**PRESENT:** Commissioner George Urie, Commissioner Tom Mikesell and Commissioner Terry Kramer.

**ABSENT:** None.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of BOARD OF EQUALIZATION

Commissioners met as Board of Equalization to conduct property tax appeal hearings.

**RPT034700500E0A Manaus LLC, Twin Falls Urban Renewal** Representatives and Assessors office Staff were sworn in.

Leroy Atwood  
Gerald Martens  
Gary Garnand  
Fritz Wonderlich  
Steve DeLucca  
Evan Roberts

Fritz Wonderlich Urban Renewal received the assessment and it appears to be assessed commercial property. It is zoned residential with a commercial overlay. It is allowed to be used as a parking lot under a special use permit, and has no value as a commercial property. It has no other legal use other than residential. Steve DeLucca noted that the zoning was residential with a residential overlay. With the special use permit it restricted the use to certain professional office uses. The value was set as commercial zoning and because it is residential it is worth substantially less. It can not be used as commercial property. In Urban renewals case, this parking lot is critical for the economic development of the city. Gerry Bowdin, the values we put on are set by Idaho Code and are based on sales between October 2008 and September 2009. Mike Brown Commercial Property Appraiser, this property, the last three sheets of the packet have a letter from the City of Twin Falls confirming the residential zoning with a professional overlay and several maps. The lot was trended as with every other commercial lot in that area. Because the lot is over 2 acres it was adjusted 20% on the excess. With all the adjustments, the final value was adjusted to \$822,017.00. Recognizing the residential status, it is used commercial and has that commercial overlay which is why we used that commercial rate. Gerry Bowdin, Assessor we don't value by zoning, we value by use and the use is a commercial parking lot. Commissioner Urie who pays the taxes on this? Fritz Wonderlich Twin Falls Urban Renewal. John Knapple with a professional overlay, the price that is per square foot is the same as what would be put on professional offices, which would be the reason we would use that. Fritz Wonderlich, I am not understanding the overlay, there is no such thing in city code for that. There is a professional overlay by special use permit which allows the certain professional use, it allows no commercial use. The only thing this property can be used for is residential or this parking lot. It can not be used for office space because it does not have a special use permit. It is not like developed office

space. I understand what the Assessor says, but it does not seem right that it is assessed as commercial when it can not be used for that. If there was a special use permit allowed, it could be reassessed at that point. It does not have any other use allowed. Mike Brown the letter from Twin Falls does outline the classification so I used what they gave me. That lot is an income revenue lot to the parent company, even though we do not use the income approach income was reported to us on the survey we sent out a year ago. Gerry Bowdin, the key is the market value. I would be interested to see what their position is on the market value. It does have commercial use. Fritz Wonderlich, I understand commercial use is worth more. Steve DeLucca, the valuation from commercial is always higher, then office, then residential. Without the special use permit, it is still residential. I can not put an office building there tomorrow nor retail so it has to be focused on the residential value. Commissioner Urie so is this letter a contradiction of what you are saying? Fritz Wonderlich, I would say the letter is a mistake. Commissioner Kramer so you are saying this is incorrect information, as the city attorney? Fritz Wonderlich, I would say it is a mistake, and an incorrect letter. Gerry Bowdin, we are still seeking a market value on the property as it sits right now.

Commissioner Kramer made a MOTION to take parcel under advisement and issue a written decision by 5:00 p.m. Monday. Commissioner Urie SECONDED. Motion Passed Unanimously. (Mikesell absent)

#### **RPT034700500E0A Manaus, LLC**

Evan Roberts Manaus LLC, this is a different piece and Mr. Martens has some information on it. Gerald Martens presented a map that was color coded and explained the map to the Commissioners. Tract F is all 3 sections together. There are several landscaping requirements and when you take the setbacks and the landscaping requirements there is no building space left. We hope that someday these two will be put back together. What is left that can be developed today is in Orange and would have to have special use permits. It does not have sewer or water. When all the sections can be put back together, it would have to be developed residentially. Commissioner Kramer is this contractually obligated? Mr. Martens, that must be landscaped to meet the city's requirements so as long as it is under contract as a parking lot with the city it has to stay that way. It is not part of the lease agreement with Urban Renewal. Mike Brown Commercial Appraiser, the information provided, would have been valued in excess to that initial lot, where they are using it for landscape, it would have changed the initial assessment. There was no adjustment for a large lot, if I was to go back today, I would value that lot at \$6.90 per sq ft less 20%. Evan Roberts, I appreciate Mr. Brown's acknowledgement of the use. Commissioner Urie so the Assessor could take this information and recalculate it if we take it under advisement? Commissioner Kramer on the strip that is unusable, how do you value that? Gerry Bowdin, we would look at it all as one parcel and have a value to the whole. Mike Brown, we have a formula for long narrow lots. Looking at this map, I would use it as excess. Evan Roberts, this whole thing was put together in 10 days and due to the timing we had to rush this. The deal we have with the new company requires the same amount of parking that the previous company did. This is a 5 year lease and I don't expect any changes. Gerald Marten, this narrow strip, has no use currently other than landscaping.

Commissioner Kramer made a MOTION to take parcel under advisement and issue a written decision by 5:00 p.m. Monday. Commissioner Urie SECONDED. Motion Passed Unanimously. (Mikesell absent)

#### **RPT16320050030A Geoffrey Smith** and Assessor's staff was sworn in.

Geoffrey Smith, my concern is from an appraisal point and I am not seeing the same numbers in the comps that I have. Mr. Smith gave several examples of homes in the same area, same subdivision that sold during the allowed timeframe of October 2008 to September 2009 that were in the \$130,000.00 range. My home is a rental and needs minor upgrades compared to the comps that I have here, but are overall comparable in

size and condition. Gerry Bowdin, the time that we can look at sales and listings is from October 1, 2008 and September 30, 2009 and can be within 90-110% of true market value. Brian Thompson Appraiser, I inspected the property. I counted 2 bedrooms, average condition, gas heat forced air with air conditioning, finished garage. The last map shows the neighborhood and the properties that sold in our timeframe. The back page shows overall the median sales we were at 98% with our assessed values. Geoffrey Smith, the size was a little different. Commissioner Urie so do you see the sales and the comps and percentages the Assessor used? Geoffrey Smith, yes, the only thing is some of the properties have larger homes and vary so there can be a range in values. John Knapple you paid \$135,000.00 for it in 2005? Geoffrey Smith, yes. John Knapple, overall with the sales we have in that subdivision, we are at 97% so we are within our standard in that subdivision. Our new appraisal for that home is \$146,025.00.

Commissioner Kramer made a MOTION to take parcel under advisement and issue a written decision by 5:00 p.m. Monday. Commissioner Mikesell SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to uphold the Assessor's value on parcel # **RPT16320050030A** for Geoffrey Smith in the amount of \$146,025.00. Commissioner Mikesell SECONDED. Discussion Commissioner Kramer it is within the amount allowed by state and fits into the sales data. Motion Passed Unanimously.

**RPT49580010BF0A Jeffrey Hepworth**

Did not show for hearing.

**RPT23560010020A Rebecca Sojka** and Assessor's office staff was sworn in.

Rebecca Mills-Sojka we purchased this home last year for \$136,000.00. We had a private appraisal done and it came in at \$139,000.00. I understand how the Assessor can be 5% off, but I would like it to be correct because we do have the appraisal and suggest that that be the assessed value. Gerry Bowdin, we have guideline that are set by the state and can only look at sales and listings between October 2008 through September 2009. We can be within 90-110% of true market value. Brian Thompson, Appraiser, I did this appraisal in office. I noted some changes and adjusted 4%. It was average condition and adjusted for complexity 2%. It is natural gas and forced air with a finished garage. I would like you to look at the sales comps for this neighborhood and they show our average is 97-98% sales compared to assessed values so we are within the range allowed by state code. John Knapple, if we had done a fee appraisal, we may have been different. They are going to find comparable sales and come up with a value using 3-5 comps. We are allowed to be in 90-110% range because values vary. Our value is very close to what she paid for it. I don't think we could have been much closer. Rebecca Sojka provided copies of her assessment from November 2009. Gerry Bowdin Assessor sales change so that is why we use a full year to get our values. We are currently gathering information for our 2011 values and it appears right now we are right now where we need to be. Rebecca Sojka I think it would help the county to be more accurate to take into account the real value. Commissioner Mikesell there is a push out there to do that, but currently the legislation will not allow us to gather that information.

Commissioner Kramer made a MOTION to take parcel under advisement and issue a written decision by 5:00 p.m. Monday. Commissioner Mikesell SECONDED. Motion Passed Unanimously.

Commissioner Mikesell made a MOTION to uphold the Assessor's value on parcel # **RPT49580010BF0A** for Jeffrey Hepworth in the amount of \$94,549.00. Commissioner Urie SECONDED. Discussion Commissioner Kramer I think we should give him more time to appear for the hearing. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to uphold the Assessor's value on parcel # RPT23560010020A for Casey Sojka in the amount of \$143,176.00. Commissioner Mikesell SECONDED. Discussion Commissioner Kramer this is within 3% of the Assessor's value and well within the allowed range. Motion Passed Unanimously.

Commissioner Mikesell made a MOTION to uphold the Assessor's reappraisal value on parcel # RPT034700500E0A for Manaus LLC in the amount of \$822,017.00 and Parcel # RPT034700500F0A for Manaus LLC in the amount of \$219,900.00. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell we have information that the parking lot is worth \$1.1 million to Urban Renewal. Commissioner Kramer we looked at both properties together. Motion Passed Unanimously.

**RP073510010210 Todd Bagley Jeff Blick for Todd Bagley** did not show.

**RP073510010200 Mitch Soule Jeff Blick for Mitch Soule** did not show.

**Quail Ridge Subdivision** did not show.

Commissioner Mikesell made a MOTION to accept the Assessor's valuation on all the appeals for Quail Ridge Subdivision for Jeff Blick as listed on the Assessor's list of Quail Ridge Lot Value Changes. Commissioner Kramer SECONDED. Motion Passed Unanimously.

RPO73510010200A Mitch Soule \$73,903.00  
RPO73510010210A Todd Bagley \$73,680.00  
RPO73510010010A \$73,637.00  
RPO73510010020A \$73,054.00  
RPO73510010030A \$73,430.00  
RPO73510010040A \$73,904.00  
RPO73510010050A \$168,653.00  
RPO73510010060A \$165,795.00  
RPO73510010070A \$169,945.00  
RPO73510010080A \$162,874.00  
RPO73510010090A \$169,772.00  
RPO73510010100A \$76,725.00  
RPO73510010110A \$76,377.00  
RPO73510010120A \$76,989.00  
RPO73510010130A \$73,556.00  
RPO73510010160A \$73,739.00  
RPO73510010170A \$74,632.00  
RPO73510010180A \$73,351.00  
RPO73510010220A \$74,299.00  
RPO73510010230A \$74,724.00  
RPO73510010240A \$73,892.00  
RPO73510010250A \$73,501.00  
RPO73510020010A \$73,356.00  
RPO73510020020A \$73,786.00  
RPO73510020030A \$73,778.00  
RPO73510020040A \$73,511.00  
RPO73510020050A \$73,742.00  
RPO73510020060A \$73,456.00  
RPO73510020070A \$73,618.00  
RPO73510020080A \$73,469.00  
RPO73510020090A \$74,005.00  
RPO73510020100A \$73,754.00  
RPO73510020110A \$75,047.00  
RPO73510020120A \$76,558.00  
RPO73510020130A \$75,230.00  
RPO73510020140A \$76,185.00  
RPO73510020150A \$76,271.00

RPO73510020160A \$73,050.00

**RPT05570020080A KaB Home Designs** Kevin Bradshaw and Assessor's office staff was sworn in.

Kevin Bradshaw provided sales comps in the Candleridge area. There are homes in the area that have been on the market for 2 years. The land value is high because there are no lots selling at all. Gerry Bowdin, our values are set by Idaho Code and we can only look at sales between October 2008 and September 2009 and we can be within 90-110% of true market value because of the mass appraisals we do. Holli Cunningham, appraiser, I did inspect the home, the renters allowed me into the home. It has very nice counter tops, coved ceilings and I found it to be a very magnificent home. The square feet are based on the plans that we received. Kevin Bradshaw disputed the square footage. John Knapple Assessor's office, the comps provided are outside the range we can look at. The sales in this subdivision would not come out at less than \$110.00 or \$115.00 a square foot. Kevin Bradshaw, at \$110.00 a square foot, it would be \$408,000.00. John Knapple, those figures are a guess. Kevin Bradshaw, I can not sell it for the appraised amount.

Commissioner Mikesell made a MOTION to take parcel under advisement and issue a written decision by 5:00 p.m. Monday. Commissioner Kramer SECONDED. Motion Passed Unanimously.

**RPT53510010060A, RPT53510010050A, RPT53510010010A, RPT53510010020A Robbi Parnell,** mother Joan Parnell and the Assessor's office staff were sworn in.

Robbie Parnell participated via conference call.

Joan Parnell presented exhibits to the board. Robbie Parnell Comps were presented to the Board for review, sales were within the range of October 2008 to September 2009. Robbie Parnell extensively reviewed the comps and noted that some of the comps were 2 and 3 unit building. Robbie Parnell also extensively reviewed the information in the exhibits with the Board. Gerry Bowdin, Assessor, under Idaho Code, we can only look at sales between October 2008 and September 2009 and can be within 90-110% of market value, I believe you are aware of these requirements. Gary Beeson Appraiser, these properties were inspected last year and viewed from the outside this year. I concurred with his notes last year on the condition and interior maintenance issues. All the buildings were listed in poor condition. We only valued the back patios. No concrete was counted for the rest including sidewalks and steps. Our land is done straight off the deed. We do not measure that. I did not see anything that needed to be changed from last year, I do agree the condition of the buildings is poor. John Knapple, in the comparables given by Robbie Parnell, looking at the age of them and the construction and it appeared some of them may have been conversions from single family homes. To go on with Gary Beeson's comments on depreciation, most pictures show doors, walls, carpet, and I am not sure we would give more depreciation than was given last year. Gerry Bowdin, the comps that had the age closest to your property seemed to verify the assessment given on your property. Robbie Parnell one of the problems last year was there was only one 4 plex sold last year. I was told when there is no information so I took every multi unit that sold in the timeframe and concur that there are plenty of properties older than my properties. There are two that are close and 3 that are more. The best comparison was 1C and 1D and they both hit around \$196,200. Mine are considerably higher. These were both built as multi-units.

Commissioner Mikesell made a MOTION to take parcel under advisement and issue a written decision by 5:00 p.m. Monday. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Mikesell left the hearing at 3:35 p.m.

**RPT00107041801A Tax Advisors PLLC Greg Damico** and Assessor's staff was sworn in.

Greg Damico I have been working with Mike Brown on this property. I am a CPA and have over 30 years experience. This is appeal is for the Red Lion Hotel and it is about 33 years old. It has a restaurant and lounge, small coffee shop and about 5000 sq ft of meeting space. It is on 4.7 acres of land and is spread out. It is a full service hotel which is more expensive to run than other hotels. Mr. Damico explained the occupancy decrease over the last several years and the revenue per room rate. Mr. Damico reviewed the revenue versus expenses for 2009 with the board. The net operating income dropped almost 60% over the last 3 years. The actuals for 2009 are also included along with the franchise fees. After all the adjustments our opinion of value is approximately \$2.5 million. That comes out to be about \$22,000 per room which is typical of sales for hotels of this age. Gerry Bowdin Assessor, by Idaho code we can only look at sales between October 2008 and September 2009. Mike Brown Appraiser, reviewed the packet of information gathered by the Assessor's office. We sent out an income survey a year ago and did not get any response from the hotel industry. So our entire appraisal is based on the cost approach. I have visited with several other hotels and counties and am receiving information and for 2009 our information is based on cost approach. There are maps and a breakdown of the values. There was an adjustment made for the size of the lot. The appraisal was done in January 2010 and due to time constraints, we did not reappraise the property. Mr. Damico the buildings are assessed at \$2,153,580 is that correct. We do not have a problem with the land value, but we think the buildings are over valued. Does the 38% coincide with the year built? Mike Brown, yes we draw that from the market and it is based on sales. Mr. Damico I have been told that on cost approaches you account for depreciation and I don't see any accounting for market obsolescence so in my opinion you should use a cost approach because of the market changes. If someone were to buy this property, they will not pay more than the income it will generate. I don't believe this property would sell for \$4,000,000.00. Mike Brown, had we received any market information from the hotels, we may have been able to set up some sort of economic obsolescence to use. Mr. Damico we have that information now and have given 4 years of data and I think we have given enough information here now to consider that. Mike Brown, I can not look at only one property, I have to look at all the business in an industry to set up a market rate.

Commissioner Kramer made a MOTION to take parcel under advisement and issue a written decision by 5:00 p.m. Monday. Commissioner Urie SECONDED. Motion Passed Unanimously. (Mikesell absent)

**RPT2881001004AA and RPT2881001003EA Steve Kohntopp** and Assessor's office staff was sworn in.

Steve Kohntopp presented a formal letter to the commissioners explaining his property and the income situation and the downturn in the market. This property is on the corner of Elm and Addison. Mr. Kohntopp requested the Board take into consideration the income approach when valuing the property. Gerry Bowdin, Assessor Steve is familiar with the time frames. Mike Brown as we did this appraisal, I enjoyed working with Steve. Our packet includes our maps, cost break down, appraisal record, improvements and some photo's of the building. On this appraisal, we did have more information given to us on office facilities. We did look at an income approach because we wanted to see where it would bring us and it came in less. Because of the limited sales I was not able to establish a set cap rate so I had to use an overall cap rate. The more I used this information, the less reliable the information became. So with the cost, income and sales approach, the cost came in at \$315,000.00 and we were not confident in the information we had so we went back to the sales approach until we get more information. We need more information. Commissioner Urie this keeps coming up, when will the information be there or is it up to the property owners to provide us more information. How do we get that information? Gerry Bowdin, we are going to send out another survey and we will try and track who we receive information from and those we

don't get information from, we will hit them again. We have to start somewhere. The problem is that when things are good, they don't want to provide the information. Commissioner Kramer how is the square footage cost calculated? Mike Brown, the square foot cost is set by Marshall and Swift and then we depreciate it. We did a study on the sales based on age and replacement cost and came up with our own percentage and it is market based. We are closer to market value on commercial properties than we have ever been.

Commissioner Kramer made a MOTION to take parcel under advisement and issue a written decision by 5:00 p.m. Monday. Commissioner Urie SECONDED. Motion Passed Unanimously. (Mikesell absent)

In the Matter of COMMISSIONER PROCEEDINGS

Commissioners returned to Board of County Commissioners for regular business.

In the Matter of CONSENT CALENDAR

Items that may be considered: status sheets, employee requisitions, alcohol licenses, tax cancellations and park fee waiver requests.

Commissioner Kramer made a MOTION to approve the consent calendar which has 2 alcohol licenses and an employee requisition. Commissioner Kramer SECONDED. Discussion Commissioner Kramer the employee requisition has been adjusted to reflect the change that was denied yesterday. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 9, 2010, at the Commissioners Chambers, third 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, 2010, 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 George Urie and Commissioner Terry Kramer.

**ABSENT:** Commissioner Tom Mikesell.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of COMMISSIONER PROCEEDINGS

Commissioners left the Board of County Commissioners and convened as Board of Equalization.

In the Matter of BOARD OF EQUALIZATION

Commissioners met as Board of Equalization to conduct property tax appeal hearings.

**RPT4595000070A Patricia Hansing** and representative Jeff Hamming and Assessor's office staff were sworn in.

**RPT4595000080A RPT4595000060A Vicki Williams** and Assessor's office staff was sworn in.

**RPT4266001015AA Dr. David Wilkes** and Assessor's office staff was sworn in.

**RPT4595000050A Mirams Family Trust** Elizabeth Mirams and Assessor's Office staff were sworn in.

**David Wilkes  
Pat Hansing  
Jeff Hamming  
Vickie Williams  
Elizabeth Mirams**

All parties in the above hearings requested to have their parcels heard together.

Jeff Hammig I am a real estate agent and am representing Pat Hansing and Vickie Williams. They feel the values are too high for Commercial use due to the unavailability of sales from January 1, 2009 to today. The building department records show new commercial permits; there were only 2 in June 2009 and 3 in June 2010. There are not commercial properties being built at this time. They feel that the taxes should not change from 2009 due to the lack of development on these properties. There were no changes to the properties at all in the last year. The lots have been for sale for over a year and a half with no inquiries. Pat Hansing I have lot 70 in River Vista Place. My lot increased in 2008 and I was told that there had been a mistake made. I appealed and before the hearing I was told by the Assessor's office to pay the taxes for 2008 and they would correct the mistake in 2009. That was never done. 2009 the taxes decreased to \$199,000.00 which seemed fair. All the improvements were originally included in the sales price even though they had not been completed for over 2 years. In 2010 my assessment was \$269,000.00 roughly a 26% increase. This seemed like a large increase we are in a recession and all the property values in Idaho are going down. My house in Eagle went down \$75,000.00 from the purchase price, my condo in McCall went down \$57,000.00 from what I paid for them. I was told the increase was due to the improvements and I told him those improvements were included in the purchase price. Property in that area is going for \$8-\$10 a foot. We are willing to accept the 2009 values. I would appreciate you reevaluating the property at this time. This property is currently for sale at \$60,000.00 below the assessed price with no offers. Vickie Williams I want to concur with everything Pat has said and we are very upset at the increase and can not find anything to justify that. I live in Blaine County and everything up there has gone down. My lots are on the market and have had no inquiries. These lots were purchased as investments and now we can not sell them and can not pay the taxes. Both of my lots increased over \$60,000.00 each with no justification. We would be satisfied to go back to 2009 assessments. David Wilkes I agree with everything that has been said and I also would be happy with the 2009 appraisal numbers. Elizabeth Mirams, I also agree with everything that has been said. Gerry Bowdin, Assessor the timeframe we have to look at is set by Idaho Code and we can only look at sales information from October 2008 through September 2009 and we can be within 90-110% of true market value. In Southern Idaho, we have not seen the drastic changes in values that other areas have seen. Mike Brown, Commercial Appraiser, all the lots in this area in contest, lots 5, 6, 7, 8, are all valued the same way at \$12.00 a square foot for frontage value and if there was excess land we used a lower value, I believe it was \$6.90. We used established numbers and it was suggested I work with another real-estate agent to discuss the properties in that area. Mr. Brown referenced the Assessor's packet that was provided to all participants. After speaking with the Real Estate Agent that the property owners suggested, it was indicated that each of the lots had a maximum building space of 5000 square feet. The lots were sold

based on that fact. The lot value was based on other sales information that was given to us for previous sales. The average was \$269,000.00. Each lot used the same formula of buildable space and excess land space and the other lots in the area using this formula came in within the allowed range. This is the only subdivision that we used this formula on. Even though the sales prices included the improvements, they were not completed so we gave a 26% adjustment. Once those improvements were made, the adjustment was removed. That accounts for the increase. In lot 6, a portion of the sidewalk is still not complete so we applied 6% adjustment for that. Lot 5, the sidewalk also was not complete so a 15% adjustment was made for that. All the lots have the same value, but some had different adjustments for incomplete sidewalks. Gerry Bowdin, each of the lots may also have a small adjustment for the size, but they all use the same formula. Pat Hansing, Mr. Bowdin stated that we use sales from the same area to get their numbers so if a commercial lot has not sold for over a year and a half, where do they get their numbers from? Vickie Williams, these numbers are based on sales from 2007. I don't think that is fair. I don't see the sales, so why are we being penalized for sales from 2007? Mr. Bowdin had all the improvements been complete in 2007 you would have received the full assessment back then. Pat Hansing we paid for the improvements when we bought the lot so they were included in the sale price. Commissioner Urie as I understand, the full value did not change, it is just when the improvements were made. They were not taxed in 2007. Vickie Williams, the price we paid is not the same. This property is not worth what it was in 2007. It should not have gone back up. Mike Brown though we may not have had sales of bare land, we do have some sales and of those we were at 93% of the sales value and that is a study that the state did, and those are within our timeframe. Gerry Bowdin, we try and gather all the information we can and we need property owners to provide the sales information. Vickie Williams, I am on lot 8 and the lot to the north of mine is \$222,000.00, what is the difference? Mike Brown it is not in your subdivision. That is Dr. Wilkes lot and there was an adjustment made for the building, we can go over that at this time. I did inspect the property and an adjustment was made to the amount of the finished and unfinished part of the building and that reduced his building value somewhat. Commissioner Kramer it looks like it went down \$100,000.00. Mike Brown yes the decrease was due to the unfinished part of the building. Pat Hansing the error that was made on my property in 2007, we did not receive a refund as per Idaho code. Mike Brown when I advised Ms. Hansing to pay her taxes, because I did not want her to have arrears. I don't doubt that I said I made a mistake when I would have been better served to say I needed to change the method with which we valued the properties based on the 5000 buildable space. My choice of words should have been better explaining the changes I was about to make in the process. Ms. Hansing, we did send a letter requesting a refund on the overpaid taxes but did not receive a refund.

Dr. David Wilkes Regarding my building, it has not changed in the last 4 years. Even though it was reduced, the net result was, it still went up even though it has not changed. I would like it to change back to the 2009 values because the building has not changed. Gerry Bowdin, we can review that.

Commissioner Kramer I have a question for Mr. Brown? What years were the sales for the comparable lots? Mike Brown, either late 2007 or early 2008 and would have been used in how we arrived with the 269,000.00. I can verify that for you. Commissioner Kramer I would like to know that. Mr. Wiles, what price do you think should be on your building? David Wilkes, last year the building was \$302,139.00. Commissioner Kramer so your total price this year is \$571,607.00. I want to see if the Assessor is within their allowed range.

Commissioner Kramer made a MOTION to take all 5 parcels under advisement and issue a written decision by 5:00 p.m. Monday. Commissioner Urie SECONDED. Motion Passed Unanimously. (Mikesell absent)

**RPT39210020170A Franklin Zimring** Connie Trappen and Assessor's office staff was sworn in.

Connie Trappen I am here to represent Frank Zimring. I have some comps here that show the difference in the properties in that area. Ms. Trappen reviewed the comps with the board. Commissioner Kramer asked the appellant what value she placed on the property. Ms. Trappen requested \$122,800.00. Gerry Bowdin Assessor, by Idaho code, we can only look at sales between October 2008 and September 2009 and can be within 90-110% of true market value. Jim Nutting, Appraiser, I did inspect the property and made some minor changes on my original appraisal which increased the value by approximately \$1000.00. Our packet shows comps in the area that verify our value. Overall we are at 92% of value. This property was purchased from a bank and may have been a distressed sale, as well as the sale is outside the timeframe we have to look at..

Commissioner Kramer asked Ms. Trappen if the sale was from a bank and a repossession or foreclosure. Connie Trappen, yes it was.

Commissioner Kramer made a MOTION to take parcel under advisement and issue a written decision by 5:00 p.m. Monday. Commissioner Urie SECONDED. Motion Passed Unanimously. (Mikesell absent)

#### **RPH9321006018AA Cenjeb LLC Shannon Scruggs**

Shannon Scruggs these two lots are vacant land and were originally one lot and were split in 2007. They have been on the market and have not had any interest. We feel the value is too high based on no interest and no sales.

Commissioner Urie requested the record reflect his son previously owned the property and sold it to Cenjeb. He noted he had no personal interest in the properties.

Gerry Bowdin Assessor, we have to look at sales between October 2008 and September 2009 and can be within 90-110% of true market value. Brian Thompson Appraiser, I did an in office appraisal on these properties. There was no change in the land type. The last page of our packet shows a map of Hansen Town site and there were no sales in our timeframe. There was one sale January 1, 2010 that sold and we were at 106% of value on that property. We looked at improved sales and those came in at 83% and all had improvements but they do show we are undervalued on property in this area. Gerry Bowdin Assessor those parcels are in Hansen Town site and are valued on the same chart as all the property in Hansen.

Commissioner Kramer what are the size of the lots in Hansen? Brian Thompson 50x160.

Commissioner Kramer made a MOTION to take property under advisement and issue a written decision by 5:00 p.m. Monday. Commissioner Urie SECONDED. Motion Passed Unanimously. (Mikesell absent)

Commissioner Kramer made a MOTION to uphold the Assessor's valuation of Cenjeb properties parcel # RPH9321006018AI in the amount of \$28,576.00 and parcel # RPH9321006017CA in the amount of \$28,576.00. Commissioner Urie SECONDED. Discussion Commissioner Kramer these are within the 90-110% range. Motion Passed Unanimously. (Mikesell absent)

Commissioner Kramer made a MOTION to uphold the Assessor's valuation parcel # RPT39210020170A for Franklin Zimring in the amount of \$146,669.00. Commissioner Urie SECONDED. Discussion Commissioner Kramer this was a distressed sale. Motion Passed Unanimously. (Mikesell absent)

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for Franklin Zimring on Parcel # RPT2041000000AA in the amount of \$70,200.00, parcel # RPT00107212420A in the amount of \$6,653.00 and parcel # RPT2081002002AA in the Amount of \$14,536.00. Commissioner Urie SECONDED. Discussion

Commissioner Kramer they did not present any information. Motion Passed Unanimously. (Mikesell absent)

Commissioner Kramer made a MOTION to uphold the Assessor's value as corrected on parcel # RPT4266001015AA in the amount of \$571,606.00 for Dr. David Wilkes. Commissioner Urie SECONDED. Discussion Commissioner Kramer this is within the 90-110% range. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to uphold the Assessors value on Patricia Hansing parcel # RPT45950000070A in the amount of \$269,363.00. Mirams Family Trust, parcel #RPT45950000050A in the amount of \$\$231,412.00, Vicki Williams parcel # RPT45950000080I in the amount of \$\$267,541.00, RPT45950000060I in the amount of \$247,072.00. Commissioner Urie SECONDED. Discussion Commissioner Kramer I think the Assessor had deducted for improvements and added those back in when they were complete. That accounted for the increase and is accurate for the time period October 2008 and September 2009. Motion Passed Unanimously. (Mikesell Absent)

Commissioner Kramer made a MOTION to have Assessor increase the depreciation on the dwelling portion only from 10% to 20% due to the condition of all 4 parcels numbers RPT53510010060A, RPT53510010050A, RPT53510010010A, RPT53510010020A. Commissioner Urie SECONDED. Motion Passed Unanimously.

New Values for parcel # RPT53510010010A \$194,307.00 Robbi Parnell, Parcel # RPT53510010020A Robbi Parnell \$196,600.00, Parcel # RPT53510010050A Robbi Parnell \$194,387.00, Parcel # RPT53510010060A \$194,045.00.

Commissioner Kramer made a MOTION to uphold value on parcel # RPT05570020080A for KaB Home designs in the amount of \$435,825.00. Commissioner Urie SECONDED. Discussion Commissioner Kramer this is a high end home and appears to be in line. Motion Passed Unanimously. (Mikesell absent)

Commissioner Kramer made a MOTION to adjust the value on parcel # RPT00107041801A for Tax Advisors PLLC to \$3,041,867.00 of which we accept the land value at \$1,305,109.00 and adjust the buildings to \$1,736,758.00. Commissioner Urie SECONDED. Discussion Commissioner Kramer the depreciation factor should be greater due to the absolicense in the market. Motion Passed Unanimously. (Mikesell absent)

**RPT0001085001A Lisa Collins** Tony Sirucek and Assessor's office staff was sworn in.

Tony Sirucek representing Lisa Collins I have one correction on the occupancy, it was 2005. The property was purchased in 2004 for \$169,900.00. The assessment has gone up since then. I spoke with some bankers and was told the increases were a lot. The mortgage holder said none of their properties have increased that much. I was told by a realtor the value was \$150,000.00. That is a large discrepancy. There were minor changes done but is basically the same since it was purchased. There are some comps included in my packet. Gerry Bowdin Assessor, the guidelines we have to follow by Idaho code allow us to only look at sales information between October 2008 and September 2009 and we can be within 90-110% of true market value. Andrew Humphries Appraiser, I would like to point out some of the comps they provided, the owner of the building provided the EHM appraisal and it has some serious issues and that is why it sold for such low value. The old Cains building, I have walked through and the reason it sold for \$195,000.00 is that a bank disconnected the utilities and caused water damage that decreased significantly the value. The new owner told me he purchased the property for the land only the building is basically useless. I did inspect the property in question. I verified the land tables and effective age and noted the garage had brick walls, other than that there were no changes to the previous assessment. I have attached the parcel history, and the property decreased significantly

in value prior to the sale in 2004. I am at a loss to explain why. I checked with realtors and was not able to find any information. We have a history of property value changes on this property. This property has been inspected several times by our staff and have graded it the same as all the comparable buildings in the valley. We are confident with the quality of the appraisal. Tony Sirucek if I were to hire an outside appraiser, is that of value? There were not a lot of recent sales and so where does that value come from? Gerry Bowdin Assessor a fee appraiser is an opinion of value and we are concerned with the comps they use. We study all the sales that occur and with all the sales that occurred, we compare those with our assessed value and get a ratio. If we are too low or too high, the state will come in and correct that. The state is telling us we are within our allowed limits. Tony Sirucek, we bought this for \$170,000.00 in 2004 and it had been on the market for 4 years. In 2007 it jumped and then in 2008 jumped again. The economy did not support that. Gerry Bowdin sales indicated those increases were going on. Tony Sirucek I am looking at the downtown properties. This is too much of an increase. Andrew Humphries, you said when you purchased it in 2004 it had been on the market for 4 years, was that a foreclosure before? Tony Sirucek, I do not know that.

Commissioner Kramer made a MOTION to take parcel under advisement and issue a written decision by 5:00 p.m. Monday. Commissioner Urie SECONDED. Motion Passed Unanimously. (Mikesell absent)

**RPT00107158440A RPT00107158430A Rulon Gilbert** and Assessor's office staff was sworn in.

Rulon Gilbert we own the properties at 1827 and 1835 Kimberly road as a care facility. We have a unique situation. The property value has to be connected to what we do which is connected to the license we have from the state. We paid \$120,000.00 for the property at 1827 Kimberly road in 1976. The other parcel was bought for approximately \$40,000.00. Our business relies on an annual license renewal. While we met all the requirements in 1977, we no longer meet them at the present time but we are grandfathered in. At the time the property is sold, they can not license the property with the state so that seriously affects the value of the property. My wife and I have ran the business and considered selling but were told the state would not allow that. The buildings are old and have a lot of problems. This year the property significantly increased in the assessment. Our residential property did not increase at all. We feel the value of the property should be about what it was when we purchased it. If you use other care centers, you have to consider they can be sold and re-licensed in their value. Commissioner Urie what is the deficiency that keeps it from being re-licensed? Rulon Gilbert with the rules and regulations now, the living space and general structure no longer meet these new rules. Commissioner Kramer what is your population? Rulon Gilbert we have about 16 to 17 clients and with a maximum of 18. Originally it was licensed for 28. We have had to decrease the clients because of the changed rules. They are all state clients and are having trouble getting paid and so an increase in the assessment is a hardship. Mike Brown, Appraiser, I concur with Mr. Gilbert that the property is unique. It more resembles a hotel type unit instead of a care facility so I understand the license issues. The appraisal record shows that 1827 Kimberly Road had some maintenance issues. Some of the units share a restroom so we adjusted for that, fair condition, low cost construction. We gave it an adjustment to account for those issues. The 1835 Kimberly Road was in a little better shape and did not have the functional issues so there was no adjustment for that. The asphalt is in poor condition and I adjusted for that. Our packet has pictures of the properties in question. We did run it as a motel and not an assisted living facility. Commissioner Kramer on the property value, did you have comparable property to compare it to? Mike Brown, it is comparable to other properties and we used the same formula to calculate that value. Commissioner Kramer do we have the ability to consider the use in a case like this? Gerry Bowdin there was legislation for large facilities but the smaller facilities we do not. We can only adjust. We look at what it was built for and calculate a mixed use. Mike Brown I had a similar question from another facility and I contacted the state and was told we could not consider it because of the size. Andrew Humphries on assisted care facilities the square feet rate includes additional features that this facility does not

have. Rulon Gilbert we are in a difficult position and can not sell it as a motel because it is too old so we are stuck.

Commissioner Kramer made a MOTION to take the properties under consideration and issue a written decision by 5:00 p.m. Monday. Commissioner Urie SECONDED. Motion Passed Unanimously. (Mikesell absent)

Commissioner Kramer made a MOTION to uphold the Assessor's value on parcel # RPT0001085001A for Lisa Collins in the amount of \$256,613.00. Commissioner Urie SECONDED. Discussion Commissioner Kramer this price has gone down and the comps provided by the appellant were current which was outside the timeframe we can consider. Motion Passed Unanimously. (Mikesell absent)

#### In the Matter of COMMISSIONER PROCEEDINGS

Commissioners left the Board of Equalization and convened as Board of County Commissioners.

#### In the Matter of CONSENT CALENDAR

Items that may be considered: status sheets, employee requisitions, alcohol licenses, tax cancellations and park fee waiver requests.

Commissioner Kramer made a MOTION to approve the consent calendar as presented to include alcohol licenses, status sheets, and employee requisitions. Commissioner Urie SECONDED. Motion Passed Unanimously. (Mikesell absent)

#### In the Matter of CONTRACTS

Commissioners considered Guardian ad Litem contract renewal.

Commissioner Urie requested the record reflect a letter received from Jamie LaMure asking to continue her contract as per the annual renewal agreement in the original contract. Commissioners accepted the request. (Mikesell absent)

#### In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Kramer made a MOTION to amend the agenda to include the bid award for Juvenile Detention Master Control System. Commissioner Urie SECONDED. Discussion Commissioner Kramer this has to be done today and due to our consideration of the bids, we were slow on getting it on the schedule. Motion Passed Unanimously. (Mikesell absent)

#### In the Matter of BIDS

Commissioners considered bid award for Juvenile Detention Master Control System.

Commissioner Kramer made a MOTION to accept the ECS bid for the Master Control System at Juvenile Detention. Commissioner Urie SECONDED. Discussion Linda Mann, this bid was the most complete, fit the bid requirements and scope of the work and was very thorough. Commissioner Kramer it also spelled out everything required and had no questions. Commissioner Urie I think the other bids that left items out may have increased their bids and I feel the ECS is the most complete bid. Motion Passed Unanimously. (Mikesell absent)

There being no further business, the Board recessed until 8:00 a.m., July 12, 2010, at the Commissioners Chambers, third 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 12, 2010, 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 George Urie and Commissioner Terry Kramer.

**ABSENT:** Commissioner Tom Mikesell.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of BOARD OF EQUALIZATION

Commissioners met as Board of Equalization for property tax appeal hearings.

**ROT16980020100A Devoe Brown and Ensign Point Lots** representatives and Assessor's office personnel was sworn in

**Devoe Brown** On these properties we try to take interest in the final development of the lots and my feeling is this property has a small window of buyers due to the location around the temple. This property will be a long term holding time because of the location. It costs us \$1800.00 in taxes, \$3800.00 interest plus maintenance to hold each one of these lots. The homes in this area will be larger and nicer because of the covenants around the temple. I am interested in the community and bettering the community. These lots may not be sold for 20 years if necessary to make it right. If we don't have any incentive, if we have to pay close to the market value, I think it is all wrong, then we will not be able to hold them. I am willing to share with you what has been sold and it is a wide range of prices. Even with the assessed value right now, I am estimating paying \$1000.00 minimum to be able to hold the lots. Gerry Bowdin Assessor, the guideline we have to follow by Idaho Code states we can only look at sales information from October 2008 to September 2009 and we can be within 90-110% of true market value and market value is what we seek. John Knapple Assessor's office, gave the all parties packets containing appraisal information on ROT16980020100A for Devoe Brown and all the appealed parcels for Ensign Point. We met with Mr. Brown and the other owners of these lots and what we came up with was an average of \$80,000.00 per lot. The last lot on the list was changed because it was to be sold with another lot. The map shows all the lots being appealed, we have some comps and are within the 90-110% of similar lots being sold. Devoe Brown, does that process fall under the state tax guidelines? Putting one price on all the lots? You have to base your lot prices on sales. There is a wide range of prices. The tax law is not fair to the developer. Gerry Bowdin, years ago the process was different and so it was changed and we look at each subdivision and for each lot the amount of improvements. We have worked with a lot of developers with that method and it seems most fair to everyone. Commissioner Urie do you have enough sales to show us where these fall in the percentage? John Knapple, I don't have very many sales in that specific area of bare land because most of the lots are developed already. Gerry Bowdin There has been a lot of bare land sales in Twin Falls County, and I feel we are in the range of where we should be. Commissioner Kramer what is the value you are expecting? Devoe Brown I don't mind paying a fair tax, I would set the value around \$60,000.00. Where we are trying to control the high end, we will be holding the land until the plans are approved. We don't want 1800 square feet homes in the area that will bring down the value of the subdivision. I pride myself in maintaining property values. I am not convinced that we have to follow the state tax commission right to the line, we have to be able to run our own business. We can let the state dictate to the county how we run our business. Commissioner Kramer we do because if we don't, we end up in court. It has to be within 90-110% or the state tax commission has the right to hold all of our state funding and bring their own appraisers in and change it. As a county we would pay those costs and that is the law. We don't have any choice unless there is a hardship or special circumstance. That is what we strive for is that 90-110% which is a fairly wide range. If you are not happy with our decision, you can appeal to the state board of

tax appeals. We can be wrong so we encourage someone who thinks they have a legitimate appeal to go to the board.

Commissioner Kramer made a MOTION to take under consideration. Commissioner Urie SECONDED. Motion Passed Unanimously. (Mikesell absent)

**RPT05570010270A Ken Edmunds Gerald Martins and Assessor's office staff were sworn in.**

Ken Edmunds I bought two lots for \$150,000 for the two lots and the values have decreased since then. The comps they gave I do not believe are comparable sales. This lot is comparable to new development such as Morning Sun. It is more similar in size and value. I asked Gerald to verify the sale of lots in Morning Sun because he is the developer. Gerald Martins lots sold for over \$70,000 for significantly larger lots and the smaller were selling for \$40,000 to \$50,000. Ken Edmunds this lot is smaller than ¼ of an acre. I don't believe this particular lot has any view of the temple so it should not affect the value of this lot. Gerry Bowdin, you heard the timeframe and our requirements that we have to follow. John Knapple the comps show values of other surrounding lots. John read the comps that were provided in the packet from the Assessor. Ken Edmunds I requested a price more comparable to Morning Sun #6 because they are the most comparable. John Knapple I do not have any sales reported from those areas at all.

Commissioner Kramer made a MOTION to take under advisement. Commissioner Urie SECONDED. Motion Passed Unanimously. (Mikesell absent)

**RPT16980020160A and RPT16980020230A Gerald Martins and Ken Edmunds**

Ken Edmunds, there are two properties here. One has a home and is now occupied and is being treated as a house and lot. This house just sold to TENSOCO for \$275,000.00. It is assessed at \$459,328. Gerald Martins, it closed on April 2010. Ken Edmunds It is outside the timeframe, but I believe it is reflective of the market. Gerald Martins, I have copies of the closing documents for the record. That represents the market value of these homes today. The buyer was not able to get financing at the higher value because it did not appraise. That is the state of the market for the higher end homes. Gerry Bowdin again the time frames we have to work under, this sales information are outside those time frames. John Knapple Assessor's office, gave all parties the appraisal packet. The bare land parcels are the same sales information we used for Ensign Point. The other parcel has a home on it and show the total valuation. The comps are difficult to find and have to go out a ways and the two sales I have hi-lighted are the most comparable in size and class. You can see they sold in our timeframe and at a comparable price to our assessment. The numbers he has provided for the sale of this house which has 5188 square feet and works out to be \$51.00 per square feet and is less than anything I have seen. Ken Edmunds I am dealing with this problem and that is what we sold it for. Gerry Bowdin there were multiple homes sold under this transaction and that does affect the price of the sale. Gerald Martins this is an honest legitimate sale and there is nothing hidden here. They are currently listed and there is no market for these houses.

Commissioner Kramer made a MOTION to take under advisement and issue a written decision by 5:00 p.m. today. Commissioner Urie SECONDED. Motion Passed Unanimously. (Mikesell absent)

Ensign Point Ken Edmunds, I am one of the members of Ensign Point LLC and would like to add to Devoe Brown's statement. We have a longer holding period on these lots and are considering them all together, not as individual lots. It is punitive to us as a development to treat us as individual lot owners. We are not trying to sell these lots to just get them sold, but to develop the area. The approach needs to consider the holding cost which is unique. We are trying to hold the properties to get the best value for the community. We were not set up to phase this subdivision and it seems unfair with the

history of sales. The sales are gradual and that should be considered as a developer and a development. Gerry Bowdin we are required to look at each parcel as separate entity and are required to be at market value. Dan Brown I heard Mr. Bowdin say earlier that this development should be valued higher than Morning Sun. We have watched Morning Sun develop and it is a desirable area. I was surprised when he said this subdivision is a step above and more marketable. Morning Sun appeals to everyone and this area is only desirable to a select group and I have a hard time understanding that. John Knapple, I am the one that made that comment and from what I have seen with Morning Sun, the older subdivisions that were put in was the ones I was comparing. The lots in Morning Sun are selling for a little less than the ones in Ensign Point. The draw to Ensign Point was to have a home close to the temple. But as the Assessor's Office, we still have to go back to market value.

Commissioner Kramer made a MOTION to take under advisement and issue a written decision by 5:00 p.m. today. Commissioner Urie SECONDED. Motion Passed Unanimously. (Mikesell absent)

**RPT2005001001AA RPT20050010030A RPT20050010040A TDK Auto Service Ken Edmunds** It was noted that the property contains 4 parcels but appeals were only received on the above 3 parcels, thus only those 3 parcels would be discussed.

Ken Edmunds We have had this location for 9 years and have had to put in significant contributions. The market is a reflection of income because it is an income property. I don't dispute the cost approach that was used but the question is the value based on a commercial use. I am requesting based on the income results that you consider and allow a value of \$900,000.00. I think it would sell for closer to \$900,000.00 than \$1,100,000.00. Andrew Humphries Appraiser I did inspect the parcels in November 2009. The value has gone down significantly in the last few years. We did trend the property and it has gone down to 2008 values. We do have to be at market value and are watching it decrease. Ken Edmunds my position is that it has decreased more than 20% and should be less. This is a single use property and there are few comparables and should be reflective of what can be produced. Gerry Bowdin, in our cost approach the depreciation is based on the market. Andrew Humphries we have been putting a lot of effort into setting up an income approach but have had difficulty getting the necessary information. We will keep trying. Commissioner Kramer did you send in the income information the Assessor requested? Ken Edmunds, no I did not.

Commissioner Kramer made a MOTION to take all three parcels under consideration and issue a written decision by 5:00 p.m. Monday. Commissioner Urie SECONDED. Motion Passed Unanimously. (Mikesell absent)

#### In the Matter of COMMISSIONER PROCEEDINGS

Commissioners left Board of Equalization and reconvened as Board of County Commissioners at 10:15 a.m.

#### In the Matter of CONSENT CALENDAR

Items that may be considered: status sheets, employee requisitions, alcohol licenses, tax cancellations and park fee waiver requests.

Commissioner Kramer made a MOTION to approve the consent calendar as presented. Commissioner Urie SECONDED. Discussion Commissioner Kramer there is an alcohol license for Janitzio Family Mexican Restaurant. Motion Passed Unanimously. (Mikesell absent)

#### In the Matter of BOARD APPOINTMENT

Commissioners considered South Central Health District Board appointment.

Commissioner Kramer made a MOTION to vote affirmatively for Tom Faulkner's appointment to the South Central Health District. Commissioner Urie SECONDED. Motion Passed Unanimously. (Mikesell absent)

In the Matter of BOARD OF EQUALIZATION

Commissioners left Board of County Commissioners and reconvened as Board of Equalization at 10:35 a.m.

Commissioner Kramer made a MOTION to reduce the assessed value on parcel # RPT00107158430A for Rulon Gilbert to 2007 level of \$153,937.00. Commissioner Urie SECONDED. Discussion Commissioner Kramer due to the obsolescence of this facility it is not useable as a motel. It has limited value outside of the current use. Motion Passed Unanimously. (Mikesell absent)

Commissioner Kramer made a MOTION to accept the Assessor's 2007 value on Parcel # RPT00107158440A for Rulon Gilbert in the amount of \$48,954.00. Commissioner Urie SECONDED. Discussion Commissioner Kramer the obsolescence of this property does not allow its use for anything else. Motion Passed Unanimously. (Mikesell absent)

Commissioner Kramer made a MOTION to uphold the Assessor's value on Devoe Brown and Ensign Point parcels in the amount listed below. Commissioner Urie SECONDED. Discussion Commissioner Kramer even though they are trying to create an exclusive subdivision we have to keep the market value. Commissioner Urie I don't believe the state tax commission accepts the covenants so we have no choice but to keep the assessor's values. Motion Passed Unanimously. (Mikesell absent)

Devoe Brown Parcel # RPT16980020100A \$82,092.00

Ensign Point

RPT16980020050A \$83,597.00  
RPT16980020060A \$81,904.00  
RPT16980020080A \$82,548.00  
RPT16980020090A \$82,548.00  
RPT16980020110A \$81,094.00  
RPT16980020120A \$83,597.00  
RPT16980020130A \$83,597.00  
RPT16980020140A \$81,904.00  
RPT16980020150A \$82,092.00  
RPT16980020170A \$82,548.00  
RPT16980020180A \$82,092.00  
RPT16980020190A \$81,904.00  
RPT16980020200A \$83,597.00  
RPT16980020210A \$84,115.00  
RPT16980020220A \$83,106.00  
RPT16980020240A \$84,425.00  
RPT16980030090A \$33,053.00

Commissioner Kramer made a MOTION to uphold the Assessor's value on Parcel # RPT05570010270A for The Edmunds Group LLC in the amount of \$72,622.00. Commissioner Urie SECONDED. Discussion after review it is within comparable sales in that area. Motion Passed Unanimously. (Mikesell absent)

Commissioner Kramer made a MOTION to uphold the Assessor's value on Parcel # RPT16980020230A for Tensco, Inc. in the amount of \$83,351.00. Commissioner Urie SECONDED. Discussion Commissioner Kramer this is a building lot in the Ensign Point subdivision and the value is comparable to other lots sold. Motion Passed Unanimously. (Mikesell absent)

Commissioner Kramer made a MOTION to uphold the Assessor's value on Parcel # RPT16980020160A for Tensco Inc. in the amount of \$459,328.00. Commissioner Urie SECONDED. Discussion Commissioner Kramer this is brand new and must take cost

of construction into consideration and sales within our timeline. Motion Passed Unanimously. (Mikesell absent)

Commissioner Kramer made a MOTION to uphold the Assessor's value on parcel # RPT2005001001AA for TDK Auto Service in the amount of \$5,857.00. Commissioner Urie SECONDED. Discussion Commissioner Kramer this is a road and I think it is fair value. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to uphold the Assessor's value on parcel # RPT20050010030A for TDK Auto Service in the amount of \$160,170.00. Commissioner Urie SECONDED. Discussion Commissioner Kramer this is bare land has nothing to do with the operation of the business and is based on the market value of the area. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to uphold Assessor's value on parcel # RPT20050010040A for TDK Auto Service in the amount of \$600,809.00. Commissioner Urie SECONDED. Discussion Commissioner Kramer the base rate of the land is the same and the base rate on the building is a reasonable value. Motion Passed Unanimously.

### **Wolverton Homes**

**High Desert Holdings** Appellant did not show for hearings.

### **Grant Holdings**

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on the properties for Wolverton Homes 63 parcels for Golden Eagle Subdivision, Wolverton Homes 29 parcels for Sun Terra Subdivision, Wolverton Homes 22 parcels for Boserro Subdivision, High Desert Holdings 4 parcels and Grant Holdings 2 parcels, all listed below. Commissioner Urie SECONDED. Discussion Commissioner Kramer the appellant did not show and we have to assume the Assessor's numbers are correct. Motion Passed Unanimously. (Mikesell absent)

#### Grant Holdings

RPT06330050130A \$42,823.00

RPT06330100060A \$41,719.00

#### High Desert Holdings

RPK87150010220A \$42,602.00

RPK87150020020A \$42,602.00

RPK87150030020A \$42,602.00

RPK87150030030A \$42,602.00

#### Wolverton Homes (Bosero)

RPT03420010040A \$38,188.00

RPT03420010080A \$37,287.00

RPT03420010090A \$38,120.00

RPT03420010100A \$37,838.00

RPT03420020010A \$39,091.00

RPT03420020020A \$39,091.00

RPT03420020030A \$37,287.00

RPT03420030010A \$37,998.00

RPT03420030020A \$37,166.00

RPT03420030030A \$36,317.00

RPT03420030060A \$37,250.00

RPT03420030090A \$35,806.00

RPT03420030100A \$36,260.00

RPT03420030160A \$37,839.00

RPT03420030180A \$37,079.00

RPT03420030330A \$38,948.00

RPT03420040010A \$38,699.00

RPT03420040140A \$36,662.00  
RPT03420040160A \$38,758.00  
RPT03420040190A \$37,166.00  
RPT03420040200A \$37,621.00  
RPT03420040240A \$39,572.00

Wolverton Homes (Sun Terra)

RPT5180010090A \$43,623.00  
RPT51860010110A \$46,373.00  
RPT51860010120A \$48,109.00  
RPT51860020030A \$47,198.00  
RPT51860020150A \$45,277.00  
RPT51860050040A \$44,703.00  
RPT51860050110A \$44,550.00  
RPT51870010140A \$45,980.00  
RPT51870010160A \$46,218.00  
RPT51870010170A \$46,456.00  
RPT51870010240A \$45,330.00  
RPT51870010260A \$46,492.00  
RPT51870060050A \$45,807.00  
RPT51870060060A \$45,181.00  
RPT51870060070A \$44,071.00  
RPT51870060130A \$45,964.00  
RPT51870150020A \$45,964.00  
RPT51870150030A \$46,218.00  
RPT51870160010A \$43,883.00  
RPT51880050130A \$36,697.00  
RPT51880050160A \$36,946.00  
RPT51880050190A \$37,203.00  
RPT51880070050A \$37,944.00  
RPT51880070070A \$37,446.00  
RPT51880070080A \$37,944.00  
RPT51880070090A \$37,195.00  
RPT51880070100A \$37,879.00  
RPT51880070110A \$37,879.00  
RPT51880070120A \$32,308.00

Wolverton Homes (Golden Eagle)

RPT21520001220A \$30,647.00  
RPT21520001230A \$29,772.00  
RPT21520001240A \$29,772.00  
RPT21520001250A \$29,772.00  
RPT21520001260A \$29,772.00  
RPT21520001270A \$29,772.00  
RPT21520001280A \$29,772.00  
RPT21520001290A \$29,772.00  
RPT21520001300A \$30,018.00  
RPT21520001310A \$31,471.00  
RPT21520001320A \$28,554.00  
RPT21520001330A \$28,554.00  
RPT21520001340A \$28,554.00  
RPT21520001350A \$28,554.00  
RPT21520001360A \$28,554.00  
RPT21520001370A \$28,554.00  
RPT21520001380A \$28,910.00  
RPT21520001390A \$30,664.00  
RPT21520001400A \$31,855.00  
RPT21520001410A \$30,108.00  
RPT21520001420A \$28,497.00  
RPT21520001430A \$28,554.00

RPT21520001440A \$29,526.00  
RPT21520001450A \$28,554.00  
RPT21520001460A \$29,526.00  
RPT21520001470A \$28,554.00  
RPT21520001480A \$29,526.00  
RPT21520001490A \$28,554.00  
RPT21520001620A \$28,008.00  
RPT21520001720A \$30,146.00  
RPT21520001730A \$29,137.00  
RPT21520001740A \$29,137.00  
RPT21520001750A \$29,137.00  
RPT21520001760A \$29,137.00  
RPT21520001770A \$29,137.00  
RPT21520001780A \$29,137.00  
RPT21520001790A \$29,137.00  
RPT21520001800A \$31,309.00  
RPT21520001810A \$32,307.00  
RPT21520001820A \$30,987.00  
RPT21520001830A \$28,943.00  
RPT21520001840A \$28,943.00  
RPT21520001850A \$28,943.00  
RPT21520001860A \$29,914.00  
RPT21520001870A \$28,943.00  
RPT21520001880A \$29,914.00  
RPT21520001890A \$30,341.00  
RPT21520001900A \$30,987.00  
RPT21520001910A \$29,914.00  
RPT21520001920A \$28,943.00  
RPT21520001930A \$29,914.00  
RPT21520001940A \$28,943.00  
RPT21520001950A \$28,943.00  
RPT21520001960A \$28,943.00  
RPT21520001970A \$30,960.00  
RPT21520001990A \$31,213.00  
RPT21520002000A \$30,960.00  
RPT21520002010A \$31,469.00  
RPT21520002020A \$31,335.00  
RPT21520002030A \$29,947.00  
RPT21520002040A \$29,947.00  
RPT21520002050A \$29,071.00  
RPT21520002060A \$29,947.00

**EVRO** Trust Andrew Humphries, Appraiser we have still not heard from Jane George and after further discussion, with the location and access, we did adjust the amounts on each of the parcel's.

Commissioner Kramer made a MOTION to uphold the Assessor's new valuation on parcel # RPT016100000AA for Evro Trust in the amount of \$349,744.00. Commissioner Urie SECONDED. Discussion Commissioner Kramer the Assessor adjusted further on this property due to difficult access. Motion Passed Unanimously. (Mikesell absent)

Commissioner Kramer made a MOTION to uphold the Assessor's new valuation on parcel # RPT2881001006AA for Evro Trust in the amount of \$36,434.00. Commissioner Urie SECONDED. Discussion Commissioner Kramer the Assessor adjusted further on this property due to difficult access. Motion Passed Unanimously. (Mikesell absent)

Commissioner Kramer made a MOTION to uphold the Assessor's new valuation on parcel # RPT28810010050A for Evro Trust in the amount of \$159,723.00.

Commissioner Urie SECONDED. Discussion Commissioner Kramer the Assessor adjusted further on this property due to difficult access. Motion Passed Unanimously. (Mikesell absent)

Commissioner Kramer made a MOTION to uphold the Assessor's new valuation on parcel # RPT2881001004AA for Steve Kohntopp in the amount of \$309,521.00. Commissioner Urie SECONDED. Discussion Commissioner Kramer this property has adequate access and was adjusted by the Assessor. Motion Passed Unanimously. (Mikesell absent)

Commissioner Kramer made a MOTION to uphold the Assessor's new valuation on parcel # RPT2881001003EA for Steve Kohntopp in the amount of \$60,186. Commissioner Urie SECONDED. Discussion Commissioner Kramer this property has adequate access and was adjusted by the Assessor. Motion Passed Unanimously. (Mikesell absent)

The Commissioners recessed as Board of Equalization and reconvened as Board of County Commissioners at 2:15 p.m.

There being no further business, the Board recessed until 8:00 a.m., July 13, 2010, at the Commissioners Chambers, third 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, 2010, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 12 July.

**PRESENT:** Commissioner George Urie, Commissioner Tom Mikesell and Commissioner Terry Kramer.

**ABSENT:** None.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of COMMISSIONER PROCEEDINGS

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

Commissioners returned to regular session at 9:25 a.m.

In the Matter of INDIGENT

Commissioner Mikesell made a MOTION to approve case numbers 97838, 97844, 97826. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell did not show for interviews. Motion Failed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97823. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell not indigent. Motion Failed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97594. Commissioner Mikesell SECONDED. Discussion Commissioner Kramer treatment plan. Motion Passed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97354 for treatment plan until 10.27.10. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97914 for surgery with a \$25.00 per month pay back. Commissioner Mikesell SECONDED. Motion Passed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97808. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell treatment plan. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97353 for treatment plan with no meds. Commissioner Mikesell SECONDED. Discussion Commissioner Kramer most of the meds are available over the counter for minimal expense. Motion Passed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97857 with a \$25.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97815. Commissioner Mikesell SECONDED. Discussion Commissioner Kramer not indigent. Motion Failed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97913 with a \$120.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97580. Commissioner Mikesell SECONDED. Discussion Commissioner Kramer not indigent. Motion Failed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97835. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell treatment plan. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97819. Commissioner Mikesell SECONDED. Discussion Commissioner Mikesell treatment plan. Motion Passed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97206. Commissioner Kramer SECONDED. Discussion Commissioner Kramer will subordinate lien and refile. Motion Passed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97818. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell not a Twin Falls County resident. Motion Failed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97688 with a \$25.00 per month pay back. Commissioner Mikesell SECONDED. Motion Passed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97556. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell treatment plan. Motion Passed Unanimously.

In the Matter of CONSENT CALENDAR

Items that may be considered: status sheets, employee requisitions, alcohol licenses, tax cancellations and park fee waiver requests.

Commissioner Mikesell made a MOTION to approve the consent calendar as presented. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell there are status sheets for parks and juvenile detention. Motion Passed Unanimously.

In the Matter of EMERGENCY

Commissioner Kramer attended LEPC meeting.

In the matter of INSURANCE

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

There being no further business, the Board recessed until 8:00 a.m., July 14, 2010, at the Commissioners Chambers, third 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, 2010, 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 George Urie, Commissioner Tom Mikesell and Commissioner Terry Kramer.

**ABSENT:** None.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of COMMISSIONER PROCEEDINGS

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

Commissioners returned to regular session at 9:25 a.m.

In the Matter of INDIGENT

Commissioner Mikesell made a MOTION to approve case number 97441. Commissioner Urie SECONDED. Motion Passed Unanimously. (Kramer absent)

Case number 91419 no action.

In the Matter of CONSENT CALENDAR

Items that may be considered: status sheets, employee requisitions, alcohol licenses, tax cancellations and park fee waiver requests.

Commissioner Mikesell made a MOTION to approve the consent calendar as presented. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell we have 3 alcohol license renewals and an alcohol catering permit for Pasta Roma at Copus Cove on 7.18.10, as well as a tax cancellation on parcel # R210S17E361201 in the amount of \$2,062.42. Motion Passed Unanimously.

Alcohol Licenses approved for Target, Shari's and Gertie's

In the Matter of BUDGET

Kristina Glascock, Clerk presented the June accounts payable in the amount of \$2,333,310.25.

Commissioner Mikesell made a MOTION to accept the June accounts payable in the amount of \$2,333,310.25. Commissioner Kramer SECONDED. Motion Passed Unanimously.

In the Matter of MEETING

Commissioners met with Rick Cole from Global Lighting Solutions.

Commissioner Urie attended Rotary meeting.

In the Matter of HOSPITAL

Commissioner Kramer attended St. Luke's Quality Committee meeting.

In the Matter of PROPERTY

Commissioners met with Eddie McKean to discuss Magic Valley Speedway property.

There being no further business, the Board recessed until 8:00 a.m., July 15, 2010, at the Commissioners Chambers, third 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, 2010, 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 George Urie, Commissioner Tom Mikesell and Commissioner Terry Kramer.

**ABSENT:** None.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of CONSENT CALENDAR

Items that may be considered: status sheets, employee requisitions, alcohol licenses, tax cancellations and park fee waiver requests.

Commissioner Mikesell made a MOTION to approve the consent calendar as presented. Commissioner Kramer SECONDED. Discussion Commissioner Kramer there are alcohol license renewals for Sakura Japanese Steak House, Idaho Joes and Reed's Market & Local Dish. Motion Passed.

In the Matter of MEETING

Commissioners Kramer and Urie attended meeting with Seneca Officials.

Commissioner Kramer attended Rotary meeting.

In the Matter of COMMUNITY ACTION

Commissioner Mikesell attended SCCAP annual board meeting.

There being no further business, the Board recessed until 8:00 a.m., July 16, 2010, at the Commissioners Chambers, third 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, 2010, 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.

The following proceedings were held to wit:

In the Matter of CONSENT CALENDAR

Items that may be considered: status sheets, employee requisitions, alcohol licenses, tax cancellations and park fee waiver requests.

Commissioner Mikesell made a MOTION to approve the consent calendar as presented. Commissioner Kramer SECONDED. Discussion Commissioner Kramer there are 3 tax cancellations for parcel numbers RPT0001080015A for \$1518.83, RPT0001080013A for \$551.18 and RPT46000010030 for \$244.38 as well as a status sheet for a part time bailiff. Motion Passed Unanimously.

In the Matter of CONTRACTS

Commissioners considered an MOU with the highway districts for a code enforcement officer.

Commissioner Mikesell made a MOTION to approve the MOU for the code enforcement officer. Commissioner Kramer SECONDED. Motion Passed Unanimously.

In the Matter of GUARDIAN AD LITEM

Commissioners met with Matt Pember to discuss Guardian Ad Litem contract.

There being no further business, the Board recessed until 8:00 a.m., July 19, 2010, at the Commissioners Chambers, third 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 19, 2010, 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 George Urie, Commissioner Tom Mikesell and Commissioner Terry Kramer.

**ABSENT:** None.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of CONSENT CALENDAR

Items that may be considered: status sheets, employee requisitions, alcohol licenses, tax cancellations and park fee waiver requests.

Commissioner Mikesell made a MOTION to approve the consent calendar as presented. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell there are 4

status sheets and alcohol licenses FOR Europe LLC and Carino's Italian Kitchen Inc. Motion Passed Unanimously.

In the Matter of ZONING

Commissioners considered request to release letter of credit for Rock Creek Heights Subdivision.

Commissioner Mikesell made a MOTION to release the letter of credit to Rock Creek Heights Subdivision. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell they have met the requirements set forth by Planning and Zoning. Motion Passed Unanimously.

In the Matter of FEES

Commissioners met with Debbie Kauffman to discuss pending issue costs and special assessment fees.

In the Matter of HEALTHCARE

Commissioner Kramer attended Correctional Healthcare meeting.

In the Matter of SIRCOMM

Commissioner Mikesell attended SIRCOMM Board meeting.

There being no further business, the Board recessed until 8:00 a.m., July 20, 2010, at the Commissioners Chambers, third 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, 2010, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 19 July.

**PRESENT:** Commissioner George Urie, Commissioner Tom Mikesell and Commissioner Terry Kramer.

**ABSENT:** None.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of COMMISSIONER PROCEEDINGS

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

Commissioners returned to regular session at 9:50 a.m.

In the Matter of INDIGENT

Commissioner Mikesell made a MOTION to approve case numbers 97828, 97830, 97849, 97855. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell incomplete application. Motion Failed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97938 Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97587. Commissioner Mikesell SECONDED. Discussion Commissioner Kramer treatment plan. Motion Passed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97930. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell not indigent. Motion Failed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97881. Commissioner Mikesell SECONDED. Discussion Commissioner Kramer not indigent. Motion Failed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97288. Commissioner Mikesell SECONDED. Discussion treatment plan #7. Motion Passed Unanimously.

91419 no action

Commissioner Mikesell made a MOTION to approve case number 97663. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell treatment plan #4. Motion Passed Unanimously.

97878 no action

Commissioner Mikesell made a MOTION to approve case number 97441. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell treatment plan #3. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97865. Commissioner Mikesell SECONDED. Discussion Commissioner Kramer treatment plan. Motion Passed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97939 with a \$50.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97854 with a \$50.00 per month pay back. Commissioner Mikesell SECONDED. Motion Passed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97808. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell treatment plan. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97783. Commissioner Mikesell SECONDED. Discussion Commissioner Kramer treatment plan. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97843. Commissioner Mikesell SECONDED. Discussion Commissioner Kramer not last resource. Motion Failed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97933 for \$500.00 rental assistance with a \$25.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97507 and defer payment for 3 months. Commissioner Mikesell SECONDED. Discussion Commissioner Kramer this person is waiting for payment from Health and Welfare. Motion Passed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97428. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION approve case number 97824 to change dentists. Commissioner Mikesell SECONDED. Discussion Commissioner Kramer a second opinion is less expensive. Motion Passed Unanimously.

96345 no action

93295 no action

Commissioner Kramer made a MOTION to approve case number 97877 with a \$25.00 per month pay back. Commissioner Mikesell SECONDED. Discussion Commissioner Kramer treatment plan. Motion Passed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97788 with a \$25.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97850. Commissioner Mikesell SECONDED. Discussion Commissioner Kramer not our resident. Motion Failed Unanimously.

Commissioner Mikesell made a MOTION to approve case number 97935 with a \$25.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97864 with a \$25.00 per month pay back. Commissioner Mikesell SECONDED. Motion Passed Unanimously.

#### In the Matter of CONTRACTS

Commissioners considered contracts with Quality First Asphalt.

Commissioner Mikesell made a MOTION to approve 4 Quality First Asphalt contracts. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell each of these are for different locations for 245 3<sup>rd</sup> Ave. North for \$2,187.30, 2<sup>nd</sup> Ave North and Fairfield for \$1,281.30, Court House Annex Building Parking lot for \$10,256.30 and 239 3<sup>rd</sup> Ave for \$3,307.87. Commissioner Kramer these have been through legal and are part of necessary maintenance. Motion Passed Unanimously.

Commissioners considered Clean Streak contract for Juvenile Probation office.

Commissioner Mikesell made a MOTION to approve Clean Streak contract for Juvenile Probation. Commissioner Kramer SECONDED. Discussion Commissioner Urie they are going to start this service effective October 1, 2010 in the new budget year. Motion Passed Unanimously.

#### In the Matter of RESOLUTIONS

Commissioners considered the Secure Schools Resolution.

Commissioner Mikesell made a MOTION to sign the Secure Schools Resolution. Commissioner Kramer SECONDED. Discussion Commissioner Kramer this money will support our local RAC projects. Motion Passed Unanimously.

**RESOLUTION NO. 2010-015**

WHEREAS, Congress enacted in 1908 and subsequently amended a law that requires that 25 percent of the revenues derived from National Forest lands be paid to states for use by the counties in which the lands are situated for the benefit of public schools and roads; and

WHEREAS, the principal source of revenues from National Forest lands is from the sale and removal of timber, which has been curtailed in recent years with a corresponding decline in revenues shared with counties; and

WHEREAS, the United States Congress recognized a need to stabilize education and road maintenance funding through predictable payments to the affected counties, and to achieve that goal enacted the Secure Rural Schools and Community Self-Determination Act of 2000, which has been amended and re-authorized for FFY 2008 - 2011 (“SRS2008”); and

WHEREAS, Title I of SRS2008 gives each eligible county the right to elect to receive either its traditional share of revenues from the National Forest lands pursuant to the Act of May 23, 1908 and Section 13 of the Act of March 1, 1911 (the “25-percent payments”), or instead to receive a guaranteed minimum share of the State payment pursuant to Sections 102(a)(1)(B) and 103 (the “full county payment amount”); and

WHEREAS, Twin Falls County elected in FFY 2008 to receive the guaranteed minimum full county payment amount pursuant to SRS2008 Sections 102(a)(1)(B) and 103; and

WHEREAS, an election to receive the full county payment amount is effective for all federal fiscal years through FFY 2011; and

WHEREAS, any county electing to receive a full county payment amount that is \$100,000 or more must further elect to expend an amount not less than 15 percent nor more than 20 percent of its full county payment amount as project funds; and

WHEREAS, Title I, Section 102(d) of SRS2008 requires that counties electing to receive a full county payment amount of \$100,000 or more must allocate its project funds for between projects in accordance with Title II and Title III, and return the balance of project funds unspent under Titles II and III to the Treasury of the United States, and communicate such allocation to the Secretary of the United States Department of Agriculture; and

WHEREAS, Title II provides for special projects on federal lands or that benefit resources on federal lands, which projects are recommended by local resource advisory committees (“RACs”); and

WHEREAS, RACs recommend projects for consideration by the Secretary of Agriculture, with project funding supplied in whole or in part out of monies allocated for such purposes by participating counties; and

WHEREAS, counties that allocate funding to projects under Title II, and are participants in more than one RAC, may further direct that their Title II project funds be divided between different RACs according to an allocation decided by each participating county, with such funds held in the Treasury of the United States under the name of the county with a designation of the amount allocated to each RAC; and

WHEREAS, Title III provides for county projects, some of which are associated with federal lands, with Title III authorizing expenditures for search, rescue and emergency services, fire prevention and planning under the Firewise Communities program, and development of community wildfire protection plans; and

WHEREAS, a county with a full county payment amount of \$350,000 or more may not allocate more than 7 percent of its full county payment amount for Title III projects.

NOW, THEREFORE, be it resolved as follows:

Twin Falls County has elected to receive a full county payment amount that is \$100,000 or more, and hereby allocates 15 percent of its full county payment amount for expenditure on projects under Title II and Title III. Twin Falls County will return none (zero percent) of its full county payment Amount to the Treasury of the United States.

Of the percent allocated to Title II and Title III projects above in Paragraph 1, Twin Falls County further allocates between such Titles for FFY 2010 (for expenditure after FFY 2010) on the following basis: 100 Percent of full county payment amount for expenditure on Title II projects and 0 percent of the full county payment amount for expenditure on Title III projects.

The original or a copy of this Resolution shall be transmitted to Seth Grigg at [sgrigg@idcounties.org](mailto:sgrigg@idcounties.org) or fax (208) 345-0379 by September 20, 2010

ADOPTED this 20<sup>th</sup> day of July, 2010.

TWIN FALLS COUNTY BOARD OF  
COMMISSIONER

/s/ George Urie  
George Urie, Chairman

/s/ Tom Mikesell  
Tom Mikesell, Commissioner

/s/ Terry Kramer  
Terry Kramer, Commissioner

ATTEST:

/s/ Kristina Glascock  
Kristina Glascock, Clerk

There being no further business, the Board recessed until 8:00 a.m., July 21, 2010, at the Commissioners Chambers, third 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, 2010, 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 George Urie, Commissioner Tom Mikesell and Commissioner Terry Kramer.

**ABSENT:** None.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of HOSPITAL  
Commissioner Kramer attended meeting at St. Luke's Hospital.

In the Matter of PUBLIC HEALTH  
Commissioner Kramer attended Public Health meeting in Gooding.

In the Matter of SOLID WASTE  
Commissioner Urie attended Southern Idaho Solid Waste Board meeting.

In the Matter of MEETING

Commissioner Urie attended Rotary meeting.

There being no further business, the Board recessed until 8:00 a.m., July 22, 2010, at the Commissioners Chambers, third 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, 2010, 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 George Urie, Commissioner Tom Mikesell and Commissioner Terry Kramer.

**ABSENT:** None.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of CONSENT CALENDAR

Items that may be considered: status sheets, employee requisitions, alcohol licenses, tax cancellations and park fee waiver requests.

Commissioner Kramer made a MOTION to approve the consent calendar as presented. Commissioner Mikesell SECONDED. Discussion Commissioner Kramer we have two status sheets, one is a shift change and the other is a supervisor promotion. Motion Passed Unanimously.

In the Matter of MEETING

Commissioner Kramer attended Buhl Rotary meeting.

In the Matter of COMMISSIONER PROCEEDINGS

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

Commissioners returned to regular session at 2:10 p.m.

In the Matter of INDIGENT

Commissioner Mikesell made a MOTION to approve case number 97189. Commissioner Urie SECONDED. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 23, 2010, at the Commissioners Chambers, third 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, 2010, 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 George Urie, Commissioner Tom Mikesell and Commissioner Terry Kramer.

**ABSENT:** None.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of COMMISSIONER PROCEEDINGS

Commissioners considered amending agenda to consider an alcohol license for Buffalo Wild Wings Grill & Bar.

Commissioner Kramer made a MOTION to amend the agenda to include consideration of an alcohol license for Buffalo Wild Wings Grill & Bar. Commissioner Urie SECONDED. Discussion Commissioner Kramer we do not have regular business scheduled the next couple of days and this alcohol license needs immediate consideration so this business can open. Motion Passed Unanimously. (Mikesell absent)

In the Matter of ALCOHOL LICENSE

Commissioners considered alcohol license for Buffalo Wild Wings Grill & Bar.

Commissioner Kramer made a MOTION to approve the alcohol license for Buffalo Wild Wings Grill & Bar. Commissioner Urie SECONDED. Motion Passed Unanimously. (Mikesell absent)

In the Matter of HEAD START

Commissioners Kramer and Urie attended the Hansen Head Start grand opening.

In the Matter of JUVENILE

Commissioners attended Joint Powers meeting at Juvenile Probation offices.

There being no further business, the Board recessed until 8:00 a.m., July 26, 2010, at the Commissioners Chambers, third 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 26, 2010, 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 and Commissioner Terry Kramer.

**ABSENT:** Commissioner George Urie.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

Regular Business.

There being no further business, the Board recessed until 8:00 a.m., July 27, 2010, at the Commissioners Chambers, third 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, 2010, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 26 July.

**PRESENT:** Commissioner Tom Mikesell and Commissioner Terry Kramer.

**ABSENT:** Commissioner George Urie.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of COMMISSIONER PROCEEDINGS

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

Commissioners returned to regular session at 9:05 a.m.

In the Matter of INDIGENT

Commissioner Mikesell made a MOTION to approve case numbers 97837, 97839, 97841, 97848, 97858, 97936, 97860, 97861, 97937, 97842. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell did not show for interview. Motion Failed Unanimously. (Urie Absent)

Commissioner Mikesell made a MOTION to approve case number 97415 with a \$25.00 per month pay back. Commissioner Kramer SECONDED. Discussion Commissioner Kramer Medicaid was denied. Motion Passed Unanimously. (Urie Absent)

Commissioner Mikesell made a MOTION to approve case number 97945 with a \$25.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie Absent)

Commissioner Mikesell made a MOTION to approve case number 97938. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell not last resource. Motion Failed Unanimously. (Urie Absent)

Commissioner Mikesell made a MOTION to approve case number 97924 collecting money from savings and \$150.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie Absent)

Commissioner Mikesell made a MOTION to approve case number 97859. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell incomplete application. Motion Failed Unanimously. (Urie Absent)

Commissioner Mikesell made a MOTION to approve case number 97944. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell not indigent. Motion Failed Unanimously. (Urie Absent)

Commissioner Mikesell made a MOTION to approve case number 97843. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell incomplete application. Motion Failed Unanimously. (Urie Absent)

Commissioner Mikesell made a MOTION to approve case number 97550. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell treatment plan additional request. Motion Passed Unanimously. (Urie Absent)

Commissioner Mikesell made a MOTION to approve case number 97885 with a \$25.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie Absent)

Commissioner Mikesell made a MOTION to approve case number 97941 with a \$25.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie Absent)

Commissioner Mikesell made a MOTION to approve case number 97895 with a \$25.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie Absent)

Commissioner Mikesell made a MOTION to approve case number 97846. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell incomplete application. Motion Failed Unanimously. (Urie Absent)

Commissioner Mikesell made a MOTION to approve case number 97942 with a \$50.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie Absent)

Commissioner Mikesell made a MOTION to approve case number 97673. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell incomplete application. Motion Failed Unanimously. (Urie Absent)

Commissioner Mikesell made a MOTION to approve case number 97816. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell incomplete application. Motion Failed Unanimously. (Urie Absent)

Commissioner Mikesell made a MOTION to approve case number 97833. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell treatment plan #8. Motion Passed Unanimously. (Urie Absent)

Case number 97826 no action, original case denied.

Commissioner Mikesell made a MOTION to approve case number 97863. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell treatment plan 3 & 4. Motion Passed Unanimously. (Urie Absent)

Commissioner Mikesell made a MOTION to approve case number 97714 with a \$50.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie Absent)

Commissioner Mikesell made a MOTION to approve case number 97840. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell incomplete application. Motion Failed Unanimously. (Urie Absent)

Commissioner Mikesell made a MOTION to approve case number 97940. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell not indigent at time of service. Motion Failed Unanimously. (Urie Absent)

Case number 93295 no action

Commissioner Mikesell made a MOTION to approve case number 97474 for approval of 3 months prescription. Commissioner Kramer SECONDED. Discussion Commissioner Kramer treatment plan. Motion Passed Unanimously. (Urie Absent)

Commissioner Mikesell made a MOTION to approve case number 97875 with a \$100.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie Absent)

Commissioner Mikesell made a MOTION to approve case number 97943. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell no letter of medical necessity. Motion Failed Unanimously. (Urie Absent)

In the Matter of MEETING

Commissioner Kramer attended meeting with Seneca officials.

There being no further business, the Board recessed until 8:00 a.m., July 28, 2010, at the Commissioners Chambers, third 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, 2010, 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 and Commissioner Terry Kramer.

**ABSENT:** Commissioner George Urie.

**STAFF:** Deputy Clerk Janell Tilley.

The following proceedings were held to wit:

In the Matter of CONSENT CALENDAR

Items that may be considered: status sheets, employee requisitions, alcohol licenses, tax cancellations and park fee waiver requests.

Commissioner Mikesell made a MOTION to approve the consent calendar as presented. Commissioner Kramer SECONDED. Discussion Commissioner Kramer we have one status sheet, it is a demotion, we also have 3 alcohol licenses, for Thousand Springs Winery, Twin Falls Moose Lodge #613, and King & Harts Bar & Grill, 2 catering licenses for the annual barbeque at Rogerson Service Station catered by Boda's Bar on August 7<sup>th</sup> and for a rodeo at Copus Cove on August 1<sup>st</sup> catered by Jerome Event Center. Motion Passed Unanimously. (Urie Absent)

In the Matter of GRANTS

Commissioners considered RAC Canyon Lands Noxious Weed Treatment Grant Award.

Commissioner Mikesell made a MOTION to sign the grant Award. Commissioner Kramer SECONDED. Discussion Commissioner Kramer this grant allows us to utilize money from the Forest Service to maintain weed control. Motion Passed Unanimously. (Urie Absent)

In the Matter of RESOLUTIONS

Commissioner Mikesell made a MOTION to approve the Surplus Property Resolution 2010-016. Commissioner Kramer SECONDED. Discussion Commissioner Kramer this is a resolution for retired computers they will be going to Hansen High School. Motion Passed Unanimously. (Urie Absent)

RESOLUTION NO. 2010-016

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

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

NOW, THEREFORE, BE IT RESOLVED by the Twin Falls County Board of Commissioners that the items listed in Exhibit "A" are hereby declared surplus with a value of less than \$250.00 each and are hereby ordered to be given to the Hansen School District as per their donation request;

DATED this 28<sup>th</sup> day of July, 2010.

TWIN FALLS COUNTY BOARD OF  
COMMISSIONERS

\_\_\_\_\_  
George Urie, Chairman

/s/ Terry Ray Kramer  
Terry Ray Kramer, Commissioner

/s/ Tom Mikesell  
Tom Mikesell, Commissioner

ATTEST:

/s/ Sharon Lancaster for  
Kristina Glascock, Clerk

In the Matter of COMMISSIONER PROCEEDINGS

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

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

In the Matter of INDIGENT

Commissioner Mikesell made a MOTION to approve case number 97353. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie Absent)

There being no further business, the Board recessed until 8:00 a.m., July 29, 2010, at the Commissioners Chambers, third 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, 2010, 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 and Commissioner Terry Kramer.

**ABSENT:** Commissioner George Urie.

**STAFF:** Deputy Clerk Janell Tilley.

The following proceedings were held to wit:

In the Matter of CALENDAR

Items that may be considered: status sheets, employee requisitions, alcohol licenses, tax cancellations and park fee waiver requests.

Commissioner Mikesell made a MOTION to approve the consent calendar as presented. Commissioner Kramer SECONDED. Discussion Commissioner Kramer we have three status sheets for the safehouse, we also have 3 alcohol licenses, and a catering license. Motion Passed Unanimously. (Urie Absent)

In the Matter of FIREWORKS

Commissioners considered application for Fireworks Permit.

Commissioner Mikesell made a MOTION to approve the Fireworks Permit. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell this is for the Boy Scouts 100<sup>th</sup> Anniversary on August 7<sup>th</sup> at the Fairgrounds. Motion Passed Unanimously. (Urie Absent)

In the Matter of BUDGET

Kristina Glascock County Clerk presented the Quarterly Report.

In the Matter of COMMISSIONER PROCEEDINGS

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

Commissioners returned to regular session at 10:17 a.m.

In the Matter of INDIGENT

Commissioner Mikesell made a MOTION to approve case number 97950. Commissioner Kramer SECONDED. Discussion Commissioner Mikesell not indigent at time of death. Motion Failed Unanimously. (Urie Absent)

There being no further business, the Board recessed until 8:00 a.m., July 30, 2010, at the Commissioners Chambers, third 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, 2010, 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 Terry Kramer.

**ABSENT:** Commissioner George Urie and Commissioner Tom Mikesell.

**STAFF:** Deputy Clerk Janell Tilley.

The following proceedings were held to wit:

Regular Business

In the Matter of BUDGET

Expenditures by fund for July 2010:

Fund 100	Current Expense	\$1,525,105.00
Fund 102	Tort	0.00
Fund 106	Safe Place	42,451.29
Fund 108	Capital Projects Fund	26,185.00
Fund 109	Twin Falls County Extension	3,238.69
Fund 113	Weeds	35,663.45
Fund 114	Parks and Recreation	33,328.86
Fund 115	Solid Waste	477,989.19
Fund 116	Ad Valorem	65,368.26
Fund 118	District Court	55,826.75
Fund 130	Indigent Fund	228,238.64
Fund 131	Public Health	0.00
Fund 132	Revenue Sharing	0.00
Fund 136	Pest Control	0.00
Fund 174	County Boat License	125.09
Fund 175	Snowmobiles	2,000.00
Fund 196	Justice Fund	718,558.55
Fund 601	T.A.R.C-Health Initiative	91.50
Fund 602	R.E.E.Z.	0.00
Fund 604	Energy Efficiency Grant	0.00
Fund 606	ISP-JAG Grant	5,528.46
Fund 607	Cops-Hiring Grant	16,692.66
Fund 608	Juvenile Correction Act Funds	15,589.66
Fund 609	Tobacco Tax Grant	25,529.22
Fund 610	Boat Grant Waterways Match	16,363.95
Fund 611	Adult Substance Abuse Grant	150.00
Fund 612	Rose St. Safe House	0.00
Fund 613	R.S.A.T Grant	6,245.10
Fund 620	Status Offender Services	11,547.82
Fund 630	Fifth District SOS	4,964.14
Fund 634	Section 157 Occupant Protection	0.00
Fund 635	Parks-Grants	0.00
Fund 638	SFP-Twin Falls	0.00
Fund 639	Strength Fam Pro (Burley)	0.00
Fund 641	Social Activities Group Grant	0.00
Fund 645	JAG Grant	-1,735.64
Fund 650	Twin Falls Co. Sheriffs Reserves	0.00
Fund 651	Sheriff Donation Fund	0.00
Fund 652	Sheriff Drug Seizure Money	0.00
Fund 659	Prosecutor's Drug Seizure Money	4.39
Fund 660	Court Facility/Program Funds	16,621.25
Fund 663	Sheriff's Youth Plate	0.00
Fund 666	Sheriff-Vests	0.00
Fund 667	Prosecutor Drug Reimb	4,407.63
Fund 671	Twin Falls Co Sheriff Search & Rescue	0.00
Fund 673	Juvenile Probation Misc.	3,600.15
Fund 674	Twin Falls County Insurance	0.00
Fund 676	VOCA Mediation Grant	4,634.40
Fund 677	Underage Drinking-Media Project	0.00
Fund 679	Centennial Wetland Complex Project	0.00
Fund 681	Problem Solving Courts	49,803.31

Fund 682	Youth Court	56,371.04
Fund 683	Court Assistance	499.86
Fund 684	Family Court Services	22,106.54
Fund 685	DUI Court	0.00
Fund 686	Mental Health Court	19,421.40
Fund 687	Sheriff's Grants	9,154.48
Fund 691	Coroner-Coverdell Grant	<u>0.00</u>
TOTAL		\$3,501,670.39

There being no further business, the Board recessed until 8:00 a.m., August 2, 2010, at the Commissioners Chambers, third floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.

Chairman\_\_\_\_\_ ATTEST\_\_\_\_\_