

Twin Falls, Idaho
REGULAR JULY MEETING
July 1, 2011, 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 Leon Mills.

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 and tax cancellations.

Commissioner Kramer made a MOTION to approve the status sheets as presented. Commissioner Urie SECONDED. Discussion Commissioner Kramer one is for TARC a shift change and the other is a pay correction for the Sheriff's Department. Motion Passed Unanimously. (Mills Absent)

Commissioner Kramer made a MOTION to approve the 2012 Alcohol License renewals for Gramilli and the Lonesome Dove Saloon. Commissioner Urie SECONDED. Motion Passed Unanimously. (Mills Absent)

In the Matter of PUBLIC ASSEMBLY

Commissioners considered a Public Assembly Permit for the Castleford Classics Motor Jamboree.

Commissioner Kramer made a MOTION to approve the Public Assembly Permit for the Castleford Classics Motor Jamboree to be held July 16th and 17th. Commissioner Urie SECONDED. Discussion Commissioner Urie I have heard very positive things from this. Motion Passed Unanimously. (Mills Absent)

In the Matter of CONTRACTS

Commissioners considered Liberty National Insurance documents

Commissioner Kramer made a MOTION to approve the Liberty National Insurance documents. Commissioner Urie SECONDED. Discussion Commissioner Kramer this is to allow a voluntary life insurance payroll deduction. Motion Passed Unanimously. (Mills Absent)

Commissioners considered a Medical Utilization Agreement with IMR.

Commissioner Kramer made a MOTION to approve the contract with Idaho Medical Review. Commissioner Urie SECONDED. Discussion Commissioner Kramer this helps to lower our indigent costs. Motion Passed Unanimously. (Mills Absent)

Commissioners considered a Peak Alarm Contract.

Commissioner Kramer this contract was approved yesterday as a verbal amendment due to time frame conflicts.

Commissioners considered a MOA with the Department of Juvenile Corrections.

Commissioner Kramer made a MOTION to approve the MOA with the Department of Juvenile Corrections. Commissioner Urie SECONDED. Discussion Commissioner Kramer this replaces the BPA Funding cycle. Motion Passed Unanimously. (Mills Absent)

In the Matter of GUARDIAN AD LITEM

Commissioners opened the Requests for Qualifications for the Guardian ad Litem Contract.

Commissioner Kramer opened the Requests for Qualifications for Guardian ad Litem and noted that one was received from Pember Law Office and one from Lamure Law Office.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioners considered a verbal amendment to the agenda to consider the Sorans Food Contract with Juvenile Detention.

Commissioner Kramer made a MOTION to amend the agenda to include the contract with Sorans for food service at Juvenile Detention. Commissioner Urie SECONDED. Discussion Commissioner Kramer this contract expires today and due to a delay getting it through legal it needs immediate consideration. Motion Passed Unanimously. (Mills Absent)

In the Matter of CONTRACTS

Commissioners considered the Sorans Food Contract.

Commissioner Kramer made a MOTION to approve the Sorans Food Contract. Commissioner Urie SECONDED. Discussion Commissioner Kramer this is an annual contract and provides food services for the Juvenile Detention Center. Motion Passed Unanimously. (Mills Absent)

In the Matter of CONSENT CALENDAR

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

Commissioner Kramer made a MOTION to approve the alcohol catering license for La Morena at Copus Cove on July 9. Commissioner Urie SECONDED. Motion Passed Unanimously. (Mills Absent)

Commissioner Kramer made a MOTION to approve the 2012 alcohol licenses for Thousand Springs, Smiths Food King #35, The Sidewinder Bar and Grill, Rodgerson Service Station, Snyder Winery and Magic Bowl. Commissioner Urie SECONDED. Motion Passed Unanimously. (Mills Absent)

There being no further business, the Board recessed until 8:00 a.m., July 5, 2011, 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 5, 2011, 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 George Urie, Commissioner Leon Mills 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 and tax cancellations.

Commissioner Kramer made a MOTION to approve the status sheet for Juvenile Detention. Commissioner Mills SECONDED. Motion Passed Unanimously.

In the Matter of COMMISSIONER PROCEEDINGS

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

In the Matter of BOARD OF EQUALIZATION

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

Karl Brown RPT252100001BA

Commissioner Urie swore in all parties giving testimony in 9:00 a.m. hearings.

Karl Brown presented the Commissioner with realtor documentation supporting his position that the home was only worth \$130,000.00.

Gerald Bowden, County Assessor explained the process used to value homes and the requirements set by the State of Idaho.

Jenna Sieker, Appraiser for Twin Falls County explained her process for coming up with the value of the home. She verified that the measurements and improvements were the same as previously noted in the file and did not warrant any significant change.

John Knapple noted that the values within Twin Falls County were within the State allowed range.

Commissioner Kramer made a MOTION to take parcel # RPT2521000001BA for Karl Brown under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Bill Schlunegger ROB5110000820A, RPOB5110000680A, RPOB5110000800A and RPOB5110000410A No Show

Jim Sharkey RPT5411000008AA No Show

Darin Park RPK91560040010A No Show

Commissioner Urie Swore in all parties presenting testimony and evidence for 10:00 a.m. hearings.

John Presada RPT40810040020A

John Presada spoke and gave the Commissioners comps in his area. Mr. Presada reviewed the comps specific details.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Deanna Braun, Appraiser spoke and stated she inspected the home and made adjustments for depreciation.

John Knapple, Assessor's office spoke and noted that the comps provided by the Appellant seemed to be in order which would make the average price at 107% of market value, which is within the allowed amount set by the state.

Mr. Presada noted the home was not worth what the Assessor appraised it and the home was not set at true market value.

Commissioner Kramer made a MOTION to take parcel #RPT40810040020A for John Presada under consideration and issue a written decision by Monday July 11, 2011 by 5:00 p.m. Commissioner Mills SECONDED. Motion Passed Unanimously.

Vickers Western Store RPT00107116256A

Jim Vickers spoke on behalf of Vickers Western Store. Mr. Vickers presented the Commissioners with a packet of information and noted that his value was exactly the same

as it was last year. Mr. Vickers noted that the appraiser, Mike Brown reevaluated the property and increased the value of the land. Mr. Vickers reviewed the property pictures and asked the Commissioners to consider the elevation and drainage issues with the property. Mr. Vickers reviewed the value/assessment changes over the last 5 years.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Mike Brown, Appraiser noted he re-inspected the property and made some changes on the construction and condition which decreased the value of the building. In 2007 the property received a 50% trend and another 12% in 2008. Adjustments were made this year due to increased information on commercial properties. The packet provided by the Assessor showed photo's of the property and the neighboring properties.

Mr. Vickers disputed the information provided by Mike Brown and said he was not able to make changes to the property due to the flooding issue's and the location of the drainage ditch. Mr. Vickers noted that the property was not worth the same as the neighboring properties because of the drainage issue's and that property values have dropped in the last 3 years so it should not be increasing.

Gerald Bowden noted the sales information comes from realtors and commercial wise they do not get a lot of information due to decreased sales.

Commissioner Mills questioned if changes could be considered because of the drainage issues relating to this property. Gerald Bowden noted they could review those issues and get back with the Commissioners.

Commissioner Kramer made a MOTION to take parcel #RPT00107116256A for Vickers Western Store under consideration and issue a written decision by Monday July 11, 2011 by 5:00 p.m. Commissioner Mills SECONDED. Motion Passed Unanimously.

11:00 Sparrow, Koonce, Bonnett, Harding and Stoll

Commissioner Urie Swore in all parties giving testimony and evidence.

Cody Sparrow RPK91560040040A no show

Anthony and Bonita Koonce RPT08110030180A

Bonita Koonce provided the Commissioners with documentation on the price of the sale and noted that other properties were selling for less.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Holly Cunningham, Appraiser spoke and noted that she did an inspection of the property and made adjustments based on that inspection. The home next door was reviewed and noted it is listed lower but is a HUD home with some condition issues. Holly Cunningham

reviewed the appraiser's packet and the information provided in that packet.

Bonita Koonce noted she is basing her value on the ability to sell the property for market value.

John Knapple, Assessor's Office noted the listing provided is a current listing and would not fall within the required dates for consideration in value.

Commissioner Kramer made a MOTION to take parcel #RPT08110030180A for Anthony and Bonita Koonce under consideration and issue a written decision by Monday July 11, 2011 by 5:00 p.m. Commissioner Mills SECONDED. Motion Passed Unanimously.

John Bonnett, RPT1121000001BA

John Bonnett spoke and noted the 2010 value was not an issue, but the economic factors that have changed from 2009 to 2010 have been a big factor due to the construction on Washington Street. Mr. Bonnett is not contesting the value of the land or the improvements, but rather the economics and requested the appraisal be modified based on those factors for a 2 year period.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Mike Brown, Appraiser advised that he spoke with Mr. Bonnett and did previously review the information presented by Mr. Bonnett. Mr. Brown noted that they must use the value and are not able to consider the income approach. Mr. Brown also reviewed the packet of information provided by the Assessor.

Commissioner Urie questioned the use of income approach and the time frames used. Gerald Bowden explained they need a longer span of time to gather the information for income approach because incomes can fluctuate within several years. He also noted that per Mr. Bonnett, the construction was not an issue and the property is correctly valued.

Mike Brown explained how income approach is gathered and used versus the cost approach.

Commissioner Kramer made a MOTION to take parcel #RPT1121000001BA for John Bonnett under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Carlene Harding RPT00010170050A

Commissioner Urie swore in all parties giving testimony and evidence.

Carlene Harding told the Commissioners there are foundation issues, electrical and plumbing issues and the home could not be listed at the value set by the Assessor. She noted a realtor recommended listing the home for \$79,900.00 but did not believe she could sell it for that amount.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow. Gerald Bowden noted the listing is outside the timeframe they are allowed to look at.

Jim Nutting, Appraiser noted he spoke with the Appellant and she refused to allow a new inspection. The last interior inspection was done in 2006. Mr. Nutting was unable to verify any condition changes that Ms. Harding spoke of, therefore he could not make any changes due to deterioration.

John Knapple, Assessor's Office noted the sales provided in the Assessor's packet are within the allowed range.

Gerald Bowden noted they are not allowed to use foreclosures and distressed sales in their comparisons. All home sales now will be taken into consideration next year.

Carlene Harding noted the home does not have a garage. Commissioner Urie asked if she would allow an appraiser into the home, however Ms. Harding stated she still did not want to allow the appraiser into the home for an inspection.

Commissioner Kramer made a MOTION to take parcel # RPT00010170050A for Carlene Harding under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011.

Elizabeth Stoll RPT56730040060A

Elizabeth Stoll presented the Commissioners with a packet of information. Ms. Stoll stated she had wanted to appeal for several years and even though the value had changed a bit, it still should be lower. Ms. Stoll reviewed the packet of information provided by the Assessor's office and requested the value be adjusted based on the information provided to her by Gem State Realty.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow. Mr. Bowden noted he is not allowed by law to give out sales information other than at appeal hearings.

Deanna Braun, Appraiser inspected the property and made some changes based on the inspection and other properties in the area.

John Knapple, Assessor's Office discussed the assessed values comparison and sale prices which showed they were within the ratio range allowed by law on this parcel.

Commissioner Kramer made a MOTION to take parcel #RPT56730040060A for Elizabeth Stoll under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Brown RPT2521000001BA

Commissioner Mills made a MOTION to reduce the value on parcel #RPT2521000001BA for Karl Brown in the amount of \$7000.00 for improvements for a new valuation of

\$168,983.00. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Schlunegger RPOB5110000820A, RPOB5110000680A, RPOB5110000800A and RPOB5110000410A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel numbers RPOB5110000820A in the amount of \$42,259.00, parcel #RPOB5110000680A in the amount of \$42,880.00, RPOB5110000800A in the amount of \$42,259 and RPOB5110000410A in the amount of \$15,950.00 for Bill Schlunegger. Commissioner Mills SECONDED. Discussion Commissioner Kramer the Appellant did not show to dispute the information presented by the Assessor. Motion Passed Unanimously.

Sharkey RPT5411000008AA

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for parcel # RPT5411000008AA for Jim Sharkey in the amount of \$289,717.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer the Appellant did not show to dispute the information presented by the Assessor. Motion Passed Unanimously.

Park RPK91560040010A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for parcel # RPK91560040010A for Darin Park in the amount of \$253,371.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer the Appellant did not show to dispute the information presented by the Assessor. Motion Passed Unanimously.

Presada RPT40810040020A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RPT40810040020A for John Presada in the amount of \$146,293.00 Commissioner Mills SECONDED. Discussion Commissioner Kramer the value is within the allowed range. Motion Passed Unanimously.

Vickers RPT00107116056A

Commissioner Kramer made a MOTION to maintain the land value of \$105,002.00 and keep the Assessor's new value of the building at \$319,166.00 for a total value of \$424,168.00 for parcel # RPT00107116056A for Vickers Western Store. Commissioner Mills SECONDED. Discussion Commissioner Kramer due to unique circumstances in the land, we need to maintain last year's value. Motion Passed Unanimously.

Sparrow RPOK8060040040I

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RPOK8060040040I for Cody Sparrow in the amount of \$205,335.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer the Appellant did not show to dispute the information presented by the Assessor. Motion Passed Unanimously.

Koonce RPT08110030180A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for parcel # RPT08110030180A for Bonita Koonce in the amount of \$133,183.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer this is within the allowed range. Motion Passed Unanimously.

Bonnett RPT1121000001BA

Commissioner Kramer made a MOTION to decrease the value by 33% for 1 year due to extraordinary circumstances on parcel # RPT1121000001BA for John Bonnet for a total valuation of \$396,544.00. Commissioner Mills SECONDED. Discussion Commissioner Mills this is for 1 year due to construction devaluing the property. Motion Passed Unanimously.

Harding RPT00010170050A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel RPT00010170050A for Carlene Harding in the amount of \$119,679.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer without an inspection we can not verify the condition she is claiming. Motion Passed Unanimously.

Stoll RPT56730040060A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation of parcel # RPT56730040060A for Elizabeth Stoll in the amount of \$148,562.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer the Appellant agreed with the value after reviewing the Assessor's packet. Motion Passed Unanimously.

Sandie Hemmingway, Patricia O'Dell, Gary Smith, Property Valuation Svc.
Commissioner Urie swore in everyone giving testimony or evidence.

Sandie Hemmingway RPT1590001006AA

Sandie Hemmingway noted she is disputing the bare ground increasing almost \$20,000.00 and that there are no bare lots selling so the increase is not justified.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Mike Brown, Appraiser inspected the property and noted it is a piece of bare land. He spoke with Ms. Hemmingway and the property had not changed since the original appraisal in August.

John Knapple, Assessor's Office noted that due to the trending that was previously done the value had to be increased. The property was purchased in 2005 for \$64,000.00 and with the economy values where they currently are, the value set fits within the sales comps that were available and based on that information is correct.

Ms Hemmingway noted that sales vary and this ground is more important for her business' future growth and would not be worth that to someone else.

Commissioner Mills questioned the land calculations. Mike Brown explained how the parts of the property are valued at different amounts based on the size and frontage footage.

Commissioner Kramer asked where the property was located. Mike Brown explained the location of the property, behind Pepsi.

Commissioner Kramer made a MOTION to take parcel #RPT1590001006AA for Sandie

Hemmingway under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Patricia O'Dell RPT05520010050A no show

Gary Smith RPB7241100003A RPB7241114023AA

Commissioner Urie swore in all parties giving testimony or evidence.

Gary Smith noted the property went up almost 33% and the downtown property in Buhl has decreased in appeal and a lot of them are empty. Mr. Smith described the property and updates that had been done on the property 5 years ago and questioned the increase. Mr. Smith noted the 2nd property has also depreciated with age and has some issues yet it also increased in the Assessment.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow. Mr. Bowden explained the appraisal process.

Andrew Humphries, Commercial Appraiser noted he was not able to do a full walk through of the property at 1104, and the building use was set based on the conversation with Mr. Smith and his inspection. There was no heating or air conditioning. The information they have been getting show that the values were low. Based on new information, adjustments were made to the values. Mr. Humphries described the condition of the building as fair. The 1017 parcel is a furniture and appliance store and was able to be fully inspected. This site does have issues due to age, and fair construction and condition. Mr. Humphries also ran this as no heating or air conditioning. Mr. Humphries felt the values were in line with other commercial properties they have seen in the Buhl area.

Gary Smith asked for the locations of the sales comps that were used to set the value. Mr. Humphries noted that Buhl does not have a lot of sales information from realtors, the information to compare is limited but based on the data they do have they are within the allowed range.

Commissioner Kramer made a MOTION to take parcel #'s RPB7241100003A and RPB7241114023AA for Gary Smith under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Property Valuation Svc. RPT00107143632A no show

Robinett, Ly, McMurray and Kensington

Commissioner Urie Swore in all parties giving testimony or evidence.

Bert Robinett RPT30880020080A

Mr. Robinett noted he and his wife are on limited incomes and have not seen an increase in social security yet taxes have increased substantially. Mr. Robinett noted the times allowed for comparable sales and stated that the distressed sales in the area should be taken into consideration due to the economic situation. The information given to him by a realtor was

\$165,000.00. The sales during the timeframe were for sales and were less per square foot. Mr. Robinett provided a packet of comparison properties and sales and set a value of less than \$70.00 per square foot for a value of \$165,000.00.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Deanna Braun, Appraiser re-inspected the property and increased the value based on a completed basement.

John Knapple, Assessor's Office reviewed the sales listings and ratio study of the properties in Twin Falls. Mr. Knapple noted the property is within the allowed ratio as set by the state.

Mr. Robinett noted there was no information provided on like property specific to his property. Gerald Bowden, Assessor advised that with the amount of appeals and assessments they could not do that for each individual property.

Commissioner Kramer asked if the basement was included on previous appraisal. Deanna Braun noted it did increase the value significantly. Mr. Robinett described the basement and disputed the value.

Commissioner Kramer made a MOTION to take parcel #RPT30880020080A for Bert Robinett under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Du Ly RPT51460060140A

Du Ly explained that he purchased the property last year and the value is higher than the \$273,500.00 that he purchased it for in June 2010.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Deanna Braun, Appraiser inspected the property and noted the basement was finished and updated siding, flooring and roof, which increased the value approximately \$35,000.00.

John Knapple, Assessor's Office reviewed the sales data available and showed that the assessed value's for Twin Falls were right where they should be. Mr. Knapple noted that the home was assessed correctly and was a great purchase.

Gerald Bowden, Assessor noted the improvements were what changed the value. Mr. Ly noted he did replace the roof and has made very minor changes.

Commissioner Mills asked if the sale of this home was used in the sales comps. Mr. Knapple noted that there are always homes that are outside the range and this home sale could have been one of those outlying properties. The overall sales are within the range.

Commissioner Kramer asked Mr. Ly how much he had put into the home since he bought it. Mr. Ly noted he had put approximately \$10,000.00 into the home since he bought it.

Commissioner Kramer made a MOTION to take parcel #RPT51460060140A for Du Ly under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Mylan McMurray RPT504100000KCA and RPT0001028005A no show

David Kensington RPT0550010140A no show

O'Dell RPT05520010050A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RPT05520010050A for Patricia O'Dell in the amount of \$261,486.00. Commissioner Urie SECONDED. Discussion the Appellant did not show to dispute the information presented by the Assessor. Motion Passed Unanimously.

Property Valuation Services RPT00107143632A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for parcel # RPT00107143632A for Property Valuation Services in the amount of \$3,961,537.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer the Appellant did not show to dispute the information presented by the Assessor. Motion Passed Unanimously.

McMurray RPT504100000KCA and RPT00010280050A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for parcel #RPT504100000KCA for Mylan McMurray in the amount of \$99,925.00 and parcel # RPT00010280050A in the amount of \$184,237.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer the Appellant did not show to dispute the information presented by the Assessor. Motion Passed Unanimously.

Kensington RPT05570010140A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for parcel # RPT05570010140A for David Kensington in the amount of \$286,883.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer the Appellant did not show to dispute the information presented by the Assessor. Motion Passed Unanimously.

Hemingway RPT1590001006AA

Commissioner Mills made a MOTION to decrease the value set by the Assessor by 10% on parcel #RPT1590001006AA for Sandie Hemmingway for \$49,173.00. Commissioner Kramer SECONDED. Discussion Commissioner Mills the increase was not substantiated. Motion Passed Unanimously.

Smith RPB7241114023AA

Commissioner Kramer made a MOTION to reduce the value of the building by \$20,000.00 and change the Assessed value for parcel #RPB7241114023AA for Gary Smith to \$105,134.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer the property is in lower condition than noted by the Assessor. Motion Passed Unanimously.

Smith RPB7241100003A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RPB7241100003A for Gary Smith in the amount of \$45,613.00. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Robinett RPT30880020080A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for parcel # RPT30880020080A for Bert Robinett in the amount of \$204,497.00 Commissioner Mills SECONDED. Discussion Commissioner Kramer the basement increased the value of the property. Motion Passed Unanimously.

Ly RPT51460060140A

Commissioner Kramer made a MOTION to change the assessed value to \$303,888.00 for parcel #RPT51460060140A for Du Ly. Commissioner Mills SECONDED. Discussion Commissioner Kramer this person got the property for a good deal and we will add 10% to his purchase price. Motion Passed. (Kramer Yes, Mills Yes, Urie Nay).

Buhl Housing Association, Russ Dean

Commissioner Urie swore in everyone giving testimony or evidence.

Buhl Housing Assoc. PB72460361845A

Jeff Gooding described the property and noted there is water on the property, but there is not an allowance for sewer and is a bare parcel. The property is currently listed at \$15,000.00 and the Assessor is a bit high on his value.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Mike Brown, Appraiser reviewed the property and based on the information provided it was valued as a residential lot, not a commercial lot.

Commissioner Kramer asked the Appraiser if the lack of sewer would have changed the value of the property. Mr. Brown advised it would. Commissioner Kramer asked if they could find out the cost of the improvement and is the property buildable based upon the code. Mr. Gooding estimated the cost at \$3000.00 to \$5000.00 to add the sewer to the lot, depending on the City of Buhl permitting the improvement.

Commissioner Kramer made a MOTION to take parcel #PB72460361845A Buhl Housing Assoc. under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Russ Dean RPT19150010020A

Kathy Dean provided the Commissioners with a packet of comparable properties and reviewed the information with the Commissioners. Ms. Dean felt the value of her property was closer to \$219,000.00.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax

Commission and the Legislature and the guidelines that they have to follow.

Holly Cunningham, Appraiser re-inspected the home and made adjustments based on the inspection and upgrades.

John Knapple, Assessor's Office the ratio study indicates all the sales within Twin Falls, we are at 100% of market value so we are within our allowed ratios. Mr. Knapple did a study of the Appellant's area and noted the market value was at 98% in her section.

Kathy Dean noted all the homes within her area had been on the market in the last 5 years and most of them were now rentals. She noted her comparables were assessed at less than hers.

John Knapple, Assessor's Office advised how the sales information is gathered and nothing is standing out differing from the information gathered. Rental home sales are considered in the same way as regular sales.

Commissioner Kramer questioned the codes on the appraisal. Mr. Knapple explained the codes enable the Assessor to make adjustments based on improvements and condition of the home.

Commissioner Kramer made a MOTION to take parcel #RPT19150010020A for Russ Dean under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Buhl Housing Associates RPB72460361845A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for parcel # RPB72460361845A Buhl Housing Associates in the amount of \$24,440.00. Commissioner Urie SECONDED. Discussion Commissioner Kramer there is a lack of documentation from the city saying the lot can not get sewer so I don't believe it should be changed. Motion Passed. Kramer yes, Urie yes, Mills Nay.

Dean RPT05520010050A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for parcel # RPT05520010050A for Russ and Kathy Dean in the amount of \$249,424.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer this property is within the allowed range. Motion Passed Unanimously.

Todd Blass RPT2738000008AA, RPT27380000090A, RPT27380000100A, RPT27380000060A, RPT27380000050A, RPOF3000010100AA RPOF3000010150A

Commissioner Urie swore in all parties giving testimony or evidence.

Todd Blass discussed the two parcels RPOF3000010100AA and RPOF3000010150A and noted the property was purchased in 2009 for \$1.00 per square foot and with the market decrease should be approximately 20% lower now than the purchase 2 years ago.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

John Knapple, Assessor's Office discussed the land sales documentation and noted that Twin Falls is at 98% of market value. Mr. Knapple also noted that the sale of the property appears to be a distressed sale in 2009 and an auction so the numbers would not have been considered. There are no sales in that area to compare against so the values are set from previous sales which could be a few years old and the values could not be changed without additional sales information. With the lack of sales, they have to use sales listing information.

Mr. Blass disputed the process of not looking at distressed sales and noted that the properties are currently for sale for approximately \$55,000.00. John Knapple, Assessor's Office asked for documentation on the original listing. Mr. Blass will get that information for him.

Todd Blass discussed the five parcels RPT2738000008AA, RPT27380000090A, RPT27380000100A, RPT27380000060A and RPT27380000050A which are commercial properties in the same area. Mr. Blass noted he did not have any documentation to provide, but referenced property already on file with the county. He referenced lots sold in May of 2008 which sold for \$.80 per square foot. Mr. Blass noted that his lots are 2.61 acres per lot and the comp lots are 5 acres per lot. Property values have decreased and Mr. Blass requested the property be valued at \$.64 per square foot and noted none of these lots are currently for sale.

Andrew Humphries, Commercial Appraiser explained the information provided in the Assessor's packet and noted there were only 3 commercial bare land sales in the last year and the value was at 87% showing the values were 13% to low. For the commercial improved sales we are at 97% of market value. The sales from 2008 show we were a little low and need to increase our values. Mr. Humphries reviewed previous sales of 10 acre lots which sold at an average of \$.92 per square foot. The smaller acreages would sell for a little higher per square foot. If we get sales information we can adjust the values, but at this point we must stay steady.

John Knapple, Assessor's Office asked if any of the lots had a spur off the railroad. Mr. Blass noted none are available to his lots and are exclusive to the lot it is currently located on. Mr. Knapple noted there were no adjustments made for that.

Commissioner Kramer asked what the values were on the property last year. Mr. Blass noted they were \$.58 per square foot. John Knapple, Assessor's Office noted the values were trended from 2005 and 2006 and had remained the same. Commissioner Urie asked if there were any comps for the reevaluation. Andrew Humphries noted the only information was available from 2008. John Knapple, Assessor's Office we are not seeing a drop in value in commercial properties from 2008 to current. Everything we have shows we are actually below value on Commercial bare land.

Todd Blass disputed the example parcels sold were five acre lots not one ten acre lot and were not distressed sales. He noted there are no comps for this property and the only example is \$.92, not \$1.26 which his property was valued at and there is nothing that says the example lots were sold at a discounted rate because they were sold together. Gerald

Bowden stated that their experience tells them the larger lots sell for less per square foot than smaller lots.

Commissioner Kramer made a MOTION to take Filer parcel #'s RPOF3000010100AA and RPOF3000010150A for Todd Blass under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Blass RPT27380000050, RPT27380000060A, RPT27380000100A, RPT2738000008A and RPT27380000090A

Commissioner Kramer made a MOTION to value all 5 Eldridge Ave. parcels at \$1.00 per square foot for parcel # RPT27380000050 at \$85,465.00, RPT27380000060A at \$137,693.00, RPT27380000100A at \$123,667.00, RPT2738000008A at \$105,502.00 and RPT27380000090A at \$116,657.00 for Todd Blass. Commissioner Mills SECONDED. Discussion Commissioner Kramer the market value for the area warrants this amount and the amount the Assessor had on it is too high. Motion Passed Unanimously.

Commissioners left session as Board of Equalization and reconvened as Board of County Commissioners at 5:00 p.m.

There being no further business, the Board recessed until 8:00 a.m., July 6, 2011, 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, 2011, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 5 July.

PRESENT: Commissioner George Urie, Commissioner Leon Mills 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 Kramer made a MOTION to go into executive session at 9:00 a.m. pursuant to Idaho Code §67-2345D records exempt from the public for indigent hearings. Commissioner Mills SECONDED. Motion passed after roll call vote. (Urie yes, Mills yes, Kramer yes)

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

In the Matter of INDIGENT

Commissioner Kramer made a MOTION to approve case numbers 98623, 98624, 98625, 98702 and 98707. Commissioner Mills SECONDED. Discussion Commissioner Kramer did not show for interviews. Motion Failed Unanimously.

Commissioner Kramer made a MOTION to suspend case number 98034 for 6 months. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 98436 with a \$25.00 per month pay back. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 98479. Commissioner Kramer SECONDED. Discussion Commissioner Mills treatment plan #4. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to suspend case number 98563. Commissioner Mills SECONDED. Discussion Commissioner Kramer pending SSD. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 98616. Commissioner Kramer SECONDED. Discussion Commissioner Mills incomplete application. Motion Failed Unanimously.

Commissioner Kramer made a MOTION to approve case number 98627 with a \$25.00 per month pay back. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 98652. Commissioner Kramer SECONDED. Discussion Commissioner Mills not indigent. Motion Failed Unanimously.

Commissioner Kramer made a MOTION to approve case number 98678. Commissioner Mills SECONDED. Discussion Commissioner Kramer treatment plan #1. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 98719. Commissioner Kramer SECONDED. Discussion Commissioner Mills court ordered. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 98507 and pay COBRA for 6 months. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 98622 with a \$50.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 98440. Commissioner Mills SECONDED. Discussion Commissioner Kramer treatment plan #5. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 98621. Commissioner Kramer SECONDED. Discussion Commissioner Mills incomplete application. Motion Failed Unanimously.

Commissioner Kramer made a MOTION to approve case number 98695 continuing with a \$50.00 per month pay back. Commissioner Mills SECONDED. Motion Passed Unanimously.

In the Matter of CONTRACTS

Commissioners considered lease agreement with St. Luke's.

Commissioner Kramer made a MOTION to modify the St. Luke's lease agreement in section 2.2 for terminations, to add landlord so it reads Tenant or Landlord may terminate this lease prior to the expiration of the Initial Term or any renewal term by providing Landlord sixty (60) days' prior written notice. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve the St. Luke's Lease agreement as amended. Commissioner Mills SECONDED. Discussion Commissioner Kramer this allows Magic Valley Paramedics to stay in their present location at 708 Shoshone St. Motion Passed Unanimously.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Kramer made a MOTION to leave Board of County Commissioners and convene as Board of Equalization at 10:00 a.m. Commissioner Mills SECONDED. Motion Passed Unanimously.

In the Matter of BOARD OF EQUALIZATION

Commissioners met as Board of Equalization to conduct Property Tax Assessment Appeal hearings.

Gensey, Haney

Commissioner Urie swore in all parties giving testimony or evidence.

Wynn Gensey represented by Kevin McDonald RPT5411000012AA, RPT55410050060A, RPT55410070010A

Kevin McDonald provided the Commissioners with a packet of information on the parcels as well as a power of attorney signed by Wynn Gensey. Mr. McDonald stated that all the sales are not being used to set the average price and should include distressed sales to be accurate and the failure to consider distressed sales are holding the property assessments at an inflated level. Mr. McDonald requested his assessments be reduced by 25% based upon the national average of decreasing property values.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Brian Thompson, Appraiser noted he met with the Appellant and reviewed the process that was used in the assessment. Mr. Thompson noted that Mr. McDonald did not think the

property needed a re-inspection.

John Knapple, Assessor's Office noted that the information used from sales is voluntarily provided by home buyers and MLS information. The State Tax Commission tests the information and reviews each County to make sure they are in the set range. The State Tax Commission has set the rule that distressed sales information can not be used. Twin Falls is well within the range set by the legislature for sales versus assessments.

Mr. McDonald pointed out that two properties in the same area were re-assessed and reduced just this year. However his parcels had changed in 2007 and remained the same since 2010 and should have decreased more than they did just this year.

Commissioner Kramer made a MOTION to take the parcel #'s RPT5411000012AA, RPT55410050060A and RPT55410070010A for Wynn Gensey under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

George Haney RPO210100505BA

Mr. Haney noted that he does have a power of Attorney to represent the property owner. He noted that if the Assessor had valued the property correctly he would not be here. He stated there are no homes in the area of this property that have been sold and disputed that the condition of the home was not considered. Mr. Haney expressed his frustration and disagreed that the Assessor was using MLS listings to value this property due to the decreasing trend. Mr. Haney provided MLS listings to support his position that his value was incorrect.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Brian Thompson, Appraiser inspected the property and reappraised it based on his outside inspection. There were no adjustments to the home but noted there was already significant depreciation due to the condition. All values stayed the same which was \$27,714.00.

John Knapple, Assessor's Office noted that in years past these types of homes have been removed from the rolls, but due to the potential of occupation they do not remove it from the rolls until the house has been removed from the property. Mr. Knapple noted the sales comps given by Mr. Haney were distressed/bank owned sales and can not be considered according to the rules set by Idaho Code.

Commissioner Mills asked Mr. Haney what value he put on the property. Mr. Haney responded that the lot minus the home was worth \$10,000.00 to \$12,000.00 which he would sell it for. Commissioner Kramer asked about the land size and if it had water and sewer and if it was a buildable lot. Mr. Thompson responded it was and it is in a rural subdivision. Mr. Haney stated it has a shared well on the neighbor's property and a septic that has not been used in 5 years and the home has been vacant for 5 years and was not habitable. Mr. Haney disputed the definition of an arms length transaction and that bank owned properties are not forced sales.

Commissioner Kramer made a MOTION to take parcel # RPO210100505BA under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Gensey

Commissioner Kramer made a MOTION to uphold the Assessor's Value on Wynne Gensey's 3 Parcels # RPT5411000012AA at \$302,318.00, RPT55410050060A at \$136,463.00, RPT55410070010A at \$135,062.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Walker

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel #RPOB5110000770A in the amount of \$170,020.00 for Cliff Walker. Commissioner Mills SECONDED. Discussion the Appellant did not show to dispute the information presented by the Assessor. Motion Passed Unanimously.

Haney

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for parcel # RPO2101005005BA in the amount of \$27,714.00 for George Haney. Commissioner Mills SECONDED. Discussion Commissioner Kramer this property has water and sewer and the Assessor's value appears correct. Commissioner Urie the comps provided by Mr. Haney were bank owned and I don't believe they can be considered arms length transactions. Motion Passed Unanimously.

Sandra Capps, B&H Office Shops, J2C Enterprises, Winco Foods, Chris Grathwahl

Winco Foods RPT0352002011A

Dennis Nickel representing Winco Foods appreciated the reduction given by the Assessor but felt it should be lower. Property such as Winco should be evaluated through the income approach. Mr. Nickel noted that due to the recession, a buyer would look at the income approach when considering property to buy so the cost approach is not a valid representation of the property value. Sales comparisons were not available in this area so Mr. Nickel presented comps in the surrounding counties. Mr. Nickel felt that with the comparisons a fair market value would be closer to the \$4.3 million range.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Andrew Humphries, Commercial Appraiser re-inspected the property and noted that the break room and mechanical room were on a mezzanine type second floor. Based on that information a second floor was considered in the space cost. Mr. Humphries noted the property was assessed the same way as all the other like commercial properties such as WalMart and Costco.

John Knapple, Assessor's Office asked for clarification of the rental information provided by Mr. Nickel in his packet.

Commissioner Kramer asked Mr. Nickel to clarify the rental information provided. Mr.

Nickel clarified that all maintenance expenses are paid for by the renter.

Commissioner Kramer made a MOTION to take parcel # RPT0352002011A for Winco Foods under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Capps, B&H Office Shops, J2C Enterprises

Commissioner Urie swore in all parties giving testimony or evidence.

B&H Office Shops RPT4257002003AA

Renee Haight noted the property consists of 3 addresses, and is next to Adventure Motor Sports. Ms. Haight noted she did speak with the Assessor's office and felt they were still high. The rental income has been reduced and the value should be based upon the rental income. Ms. Haight read a letter that she had prepared and requested the assessed value be reduced to \$735,000.00. Ms. Height noted that they had a significant reduction in tenants and tenant income from 2008 to current date.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow. Mr. Bowden noted that economic changes make appraisals more difficult.

Andrew Humphries, Commercial Appraiser did a full walk through on the property and noted the buildings are simple construction. He noted that the land values in this area are increasing in value and they have not seen any indication of market values declining. There have not been a lot of sales, but the sales information received do not show a decline in market values in this area. The Appraiser did decrease the value to \$814,118.00 and determined that was a fair and equitable value on these properties.

Ms. Haight asked about how many sales were in this area. Mr. Humphries noted there were 23 commercial sales in the Twin Falls area in the last year, combined bare land and improved commercial sales. Ms. Haight asked how many of the sales were on Kimberly road. The Assessor's office could not provide that information.

John Knapple, Assessor's Office noted the sales information that were received show the property values were within the allowed range and are all over Twin Falls County with the majority of them in Twin Falls City. Mr. Humphries pointed out that they have requested income information and have received less than 1% of them back so they are not able to build income approach models. They are still seeking information.

Commissioner Kramer made a MOTION to take parcel # RPT4257002003AA for B&H Office Shops under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

J2C Enterprises RPT0301008012AA

Renee Haight presented the Commissioners with a packet of information relating to the property. This property was purchased several years ago and is currently assessed at \$132,941.00. They are not able to get 1% rent out of this property. The home became vacant in July 2010 and in December was able to rent it for \$750.00 per month. Ms.

Haight noted the home could not sell for the \$132,000.00 and other homes around that property are selling for much less. She felt a fair value would be around \$104,000.00 to \$112,000.00.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow. Single family residents are not valued on the income approach, they are residential.

Holly Cunningham, Assessor reviewed the property with Ms. Haight over the phone and was unable to inspect the interior of the home due to time constraints. The Appraiser did do a drive by of the home and made some adjustments to the exterior conditions however was unable to make any changes to the interior conditions due to being unable to inspect the interior.

John Knapple, Assessor's Office reviewed the appraisal and found it done in accordance with other similar properties and approved the appraisal and the value. Mr. Knapple noted that in Twin Falls County, the assessments are within the allowed range for sales to values comparisons and in the subdivision this property is in, the comps show 4 sales.

Commissioner Kramer made a MOTION to take parcel # RPT0301008012AA for J2C Enterprises under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Capps RPT20010010040A

Sandra Capps presented the Commissioners with a packet of information and MLS listings. Ms. Capps disputed the condition of the home on the property and accessibility difficulties. Ms. Capps set the value at \$87,952.00. Ms. Capps compared the value to property values in Boise.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow. Mr. Bowdin noted they can only look at Twin Falls County sales and the Ada County information is significantly different.

Deanna Braun, Appraiser inspected the property and noted changes in size increasing the value of the property. There were no other changes made.

John Knapple, Assessor's Office reviewed Ms. Braun's appraisal and it was in line with other duplexes and did not see any reasons to make any changes other than the additional size. Twin Falls County is within the allowed ranges for sales and assessments values. Mr. Knapple asked about the age of the sales provided by Ms. Capps. Ms. Capps noted the sales were within the time frame allowed but did not have the age of the comp properties. Mr. Knapple asked if any were distressed sales, Ms. Capps noted she did not believe any were. Ms. Capps noted the property was measured and appraised last year and no changes were made to the size then, and then increased the appraisal based on that without adjustments to the deteriorating street conditions. Ms. Braun noted the street condition was taken into consideration in previous years and did not change on this appraisal.

Commissioner Kramer made a MOTION to take parcel # RPT20010010040A for Capps under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Capps RPOK1510010020A, RPOK1510010090A

Sandra Capps presented the Commissioners with a packet of information with MLS listings of lot sales. Ms. Capps disputed the value based upon other subdivision having upgrades that this subdivision does not have. She also noted that the value doubled on these two lots and asked that the value be decreased to \$20,000.00.

John Knapple, Assessor's Office reviewed the packet provided by the Assessor's office showing comparable lots and sales information that shows the value set by the Assessor was correct. The entire subdivision was repossessed by the bank and the comp sale that Ms. Capps presented could have been a distressed sale and is a totally different area than this property.

Ms. Capps was unable to locate any of the information through the MLS that Mr. Knapple had. Mr. Bowden noted some of the information could have come through individuals voluntarily providing their sales information.

Commissioner Kramer made a MOTION to take parcel #'s RPOK1510010020A and RPOK1510010090A for Capps under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Urie SECONDED. Motion Passed Unanimously.

Winco

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for parcel # RPT03520020110A for Winco Foods in the amount of \$4,552,084.00 Commissioner Mills SECONDED. Motion Passed Unanimously.

B&H

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for parcel # RPT4257002003AA for B&H Office Shops in the amount of \$814,118.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

J2C

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel RPT0301008012AA for J2C Enterprises in the amount of \$131,133.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer this property is within the range and has had some improvements and without being able to inspect the interior we can not make changes. Motion Passed Unanimously.

Melissa's RPF8401014019AA

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RPF8401014019AA for Melissa's LLC in the amount of \$166,286.00 Commissioner Mills SECONDED. Discussion Commissioner Kramer the Appellant did not show to dispute the information presented by the Assessor. Motion Passed Unanimously.

Capps RPT20010010040A

Commissioner Mills made a MOTION to uphold the Assessor's valuation for parcel # RPT20010010040A in the amount of \$125,862.00. Commissioner Kramer SECONDED. Discussion Commissioner Kramer this is within the 90-110% range. Motion Passed Unanimously.

Capps RPOK1510010020A, RPOK1510010090A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation in the amount of subdivision lots for parcel # RPOK1510010090A for \$60,120.00 and RPOK1510010020A for \$60,321.00 for Sandra Capps. Commissioner Mills SECONDED. Motion Passed Unanimously.

Jensen, Gouker

Commissioner Urie swore in all parties giving testimony or evidence

Cataldo RPT0001090014AA no show

Jensen RPT00097337220A

Carroll Jensen disputed the value of the land only. Mr. Jensen provided a packet of information and comps. Mr. Jensen reviewed the comps provided and noted the size versus value per lot. Mr. Jensen also noted that his property is valued much higher than other similar properties and requested the value be reduced to \$49,000.00 - \$56,000.00.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Jim Nutting, Appraiser noted that he spoke with Mr. Jensen but did not re-inspect the property.

John Knapple, Assessor's Office noted in the 5 year review they noted the value of the property was low for a property located on the canyon rim. There was a sale out in Hidden Lakes Subdivision well over \$100,000.00 and other subdivisions have listings of \$150,000.00. Mr. Knapple felt the location of the property with a view was well worth the value that had been set. The land tables are not accurate as the size of the parcel decreases. The Assessor must be at market value and with all the information available, all the lots on the canyon rim were changed and represent market value or even under.

Mr. Jensen disputed the other subdivisions discussed were in a different area and exclusive developments. Mr. Jensen listed several properties on Poleline that are in excess of an acre and are priced substantially less than his smaller lot and noted the inconsistency of the valuation process.

John Knapple, Assessor's Office noted that several of the properties on Poleline were valued together and split between parcels.

Commissioner Kramer asked for clarification on the location and the value in 2007.

Commissioner Kramer made a MOTION to take parcel # RPT00097337220A for Jensen

under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Gouker RPB75010030090A

Paul Gouker Jr. presented the Commissioners with a packet of information. Mr. Gouker noted the property was re-inspected by the Assessor. Mr. Gouker described the lot and reviewed the comps from his packet.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Deanna Braun, Appraiser inspected the property and noted changes that had not been previously appraised. Changes included heating, driveway, roofing, siding and flooring so adjustments were made based on those changes.

Mr. Gouker noted the changes were made in 2004.

John Knapple, Assessor's Office noted that the previous appraisal was done in 2004 and at that point they were not able to inspect the interior of the home so the interior changes had not been accounted for until the recent inspection. In Buhl, they were not within the state required ratio and so adjustments had to be made and they now are within the required range. Most of the properties in Buhl did see a change in their value this year. There are 3 sales in the timeframe within their subdivision and are within the allowed range.

Commissioner Kramer made a MOTION to take parcel # RPB75010030090A for Gouker under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Carter, Plaza Buildings LLC and Federation Pointe
Commissioner Urie swore in all parties giving testimony or evidence.

Hartney RPT42780010060A no show

Plaza Buildings RPT459700103AOA

Francis Florence represented Plaza Buildings and because of the lack of comparable sales the replacement cost approach was used for valuation. Replacement value is not the same as the true value of the property. Mr. Florence noted the best way of determining the value of the property is through an income approach. The property was incomplete at the time of the appraisal and could not produce income which if used based upon the completed section of the building would be much less than it was assessed at which is \$1.9 million.

Mike Brown, Appraiser noted he inspected the property in April and made adjustments for the incomplete portions of the building and arrived at a cost basis for this building. The occupancy date was January 2011. Mr. Brown did not have information to use an income approach in the assessment process. Adjustments will be made to the value as more of the building is completed. In the future, they would use a combination of the cost and income approaches to get a value for this building.

Mr. Florence did not disagree with the value based upon the cost approach, but using it as the primary method and felt other methods should be considered because of its uniqueness to the area.

Commissioner Kramer made a MOTION to take parcel # RPT459700103AOA for Plaza Buildings under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Federation Pointe RPT4595000020A

Francis Florence represented Federation Pointe on lot 2 in the subdivision. The other lots in the subdivision sold quickly. The market has changed and the lot was listed at \$190,000.00 but did not sell. Mr. Florence provided the listing.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Mike Brown, Appraiser inspected the property and based upon buildable space, set the value based upon the sale price of the lots surrounding this lot. Since there had been one sale in that area in the allowed time frame, they compared that sale and the value was in line with that sale.

Commissioner Urie asked for clarification on the process used to value the property. Mr. Florence explained the lot is restricted to 5000 square feet of buildable space and the rest of the ground is not usable.

Commissioner Kramer made a MOTION to take parcel # RPT4595000020A for Federation Pointe under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Caleb Carter RPO98010010160A

Caleb Carter noted the home was purchased in March and made some minor changes. Mr. Carter provided an appraisal with comparables and reviewed the information provided in the appraisal and comps.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Gary Beeson, Appraiser inspected the property and minor adjustments were made based upon that inspection. Mr. Beeson reviewed the appraisal provided by the Appellant and some of the adjustments did appear high and two of the comp homes were not the same type of construction so they were not considered true comparables.

Mr. Carter noted the purchase price of the home was significantly less than the appraisal.

John Knapple, Assessor's Office noted that there were no home sales in the area of this home but the appraisal done by Mr. Beeson appeared appropriate. The sale price of the home would not be able to be used in future comps because it was a bank owned home. Mr. Knapple noted the appraisal showed the original price listing was \$400,000.00 and

dropped to \$247,000.00 in a year.

Commissioner Kramer made a MOTION to take parcel # RPO98010010160A for Caleb Carter under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Russell, Kezele, Howells, Westpark Partners and Anderson
Commissioner Urie swore in all parties giving testimony or evidence.

Russell RPT91560010130A

Richard Russell noted the value had increased from the previous year and requested a reduction from \$439,000.00 to \$425,000.00 based upon the appraisal he had done in September 2010.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

John Knapple, Assessor's Office, reviewed the appraisal done in 2007 by Deanna Braun and based upon the short time frame they were not able to do a new inspection. Mr. Knapple noted that the difference between the appraisal and Mr. Russell's numbers were within the range allowed by law. Mr. Knapple noted there was an adjustment made to the land value based upon the information they had.

Mr. Russell noted the values in his subdivision are dropping and it is difficult to find comparables.

Commissioner Kramer made a MOTION to take parcel # RPT91560010130A for Russell under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Kezele RPT05560020050A

Will Kezele provided the Commissioners with a packet of comparables. The property has been for sale with no offers. The home is currently being rented for less than what the home costs. Mr. Kezele reviewed the comps and noted that the home was re-inspected by the Assessor and the value increased and it is not in line with market values.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Deanna Braun, Appraiser re-inspected the home and noted a finished basement and an expanded garage, more concrete on the driveway and a deck in the back. After adjustments were made to the previous appraisal it increased \$3000.00. Ms. Braun noted that the changes were made in approximately 1999 and were not included in the previous appraisals because they were not allowed into the home until 2011.

John Knapple, Assessor's Office provided the list of sales and based upon those sales overall Twin Falls City property is within the ratio allowed by law. He also noted that there were 3 sales in the timeframe and in that same subdivision that show that the

assessment is in line with sales.

Mr. Kezele noted the comps show the value is 20% less and the garage change should have been seen by a drive by inspection.

Commissioner Kramer made a MOTION to take Kezele parcel # RPT05560020050A for Kezele under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Howells PR10S17E073630A

Robert Howells noted the property is bare ground and there have not been any changes to the property and yet the value increased 55%. Mr. Howells set the value at closer to \$22,000.00 which it was valued at last year. He also noted that there is not a maintained road into the property.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

John Knapple, Assessor's Office spoke with Mr. Howells and they were unable to come to an agreement. Mr. Knapple noted that the property is on the south side of Rock Creek and has subdivisions across the canyon. It has been valued as residential and the same information was used to value it as the surrounding properties.

Mr. Howells asked about sales in that area. Mr. Knapple noted in the timeframe there were sales and the values were within the ratio allowed.

Commissioner Kramer made a MOTION to take Howells parcel # PR10S17E073630A under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Rebers RPK86710283140A no show.

Westpark Partners RPT00097335620A

Gerald Martens represented David Shotwell for Westpark partners. The lot is 3.035 acres located along Washington St. North. The lot is undeveloped and they have received offers for half the assessed value. The majority of the property in that area is farmed and will go back into Ag this fall.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Andrew Humphries, Commercial Appraiser, advised that the current value of the properties in the area of this property have been increased not decreasing and the land rate is current and up to date with rates based upon usability. He noted that the property was inspected on 6.23.11 and did not appear to have an agricultural crop growing on the property just mostly weeds. The easement was mowed with trees and the gas meter was covered with weeds as well. Mr. Humphries provided a picture of property that is currently being farmed to compare with the pictures taken of the property in question. Mr. Humphries noted the

property was not filed as a farm with income verification as is required for property with was less than 5 acres.

Mr. Martens disputed the value of the Poleline ground as well as the fact that the ground is being farmed. Mr. Martens stated that he was not aware that he needed to file a form because other ground is farmed. Mr. Humphries noted there is another parcel that does not add up to 5 acres and the farmed ground is almost .25 miles away and per the State Tax Commission the properties must touch which they do not.

Commissioner Kramer made a MOTION to take parcel # RPT00097335620A for Westpark Partners under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Anderson RPK91560060050A

Jerry Anderson disputed the value of his home based upon the sewer system issue's and were told the increase is due to a credit on the sewer system being removed. He also noted that the home has a basement and that area should not be valued the same as for the first floor.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow. Mr. Bowden noted the stigma on the subdivision due to the sewer issues.

John Knapple, Assessor's Office addressed the issues related to the city not issuing building permits because of sewer issues. There was a credit of 25% on the home value but no adjustments to the land value in 2007. Without the 25% they are at market value in that subdivision. There have been 3 sales in that subdivision in the timeframe so they made adjustments to that credit. There were no other changes made. Mr. Knapple reviewed the comps provided in the Assessor's packet. He noted the Appellant's home value may have changed if they had re-inspected it. Mr. Knapple clarified the credit was actually an adjustment made to the value.

Commissioner Kramer asked Mr. Anderson what he valued the home at. Mr. Anderson noted the value should be the same as last year \$310,000.00 or \$90.00 per square foot.

Commissioner Kramer made a MOTION to take parcel # RPK91560060050A for Anderson under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Eisenhower, Southern Idaho Medical Park and Scott
Commissioner Urie swore in all parties giving testimony or evidence.

Eisenhower RPK91560010250A

James Eisenhower noted he lives in the same subdivision as the previous Appellant Mr. Anderson. Mr. Eisenhower provided documentation and comps and was unhappy with the response from the Assessor's office as to why his information was not considered. Mr. Eisenhower reviewed the information in his packet and reviewed the home information. Mr. Eisenhower stated the Assessor set precedence by lowering the value on other homes

in the subdivision and noted his home should also be lowered to \$194,806.00. Mr. Eisenhower questioned if the credit for sewer problems in the past was applied to all homes across the board.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Gary Beeson, Appraiser noted he did contact Mr. Eisenhower but was not allowed inside the home. The home from the previous inspection does have some things that make it above grade and condition. Because there was not an inspection he did not make any changes to the previous appraisal.

John Knapple, Assessor's Office the three sales they have in that area show they are within the allowed range of market value. Each home is assessed based on quality of workmanship and minor adjustments are made when the Appraisers see differences on inspection. Mr. Knapple also noted that the land table was changed and a minor adjustment was made.

Mr. Eisenhower questioned the increase and noted that per the real estate board there is an issue in that subdivision. Mr. Eisenhower noted he provided documentation to support his position.

Commissioner Urie confirmed there were sales in that subdivision within the valid timeframe.

Commissioner Kramer made a MOTION to take parcel # RPK91560010250A for Eisenhower under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Southern Idaho Medical Park RPT4021000033AA and RPT5711000002AA

Penelope Parker and Terry McCurdy represented S. Id Medical Park. Ms. Parker asked the value be reduced down to \$302,269.00 and \$236,470.00 due to lack of sales. Mr. McCurdy reviewed the documentation provided to the Commissioners listing sales of bare land.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Mike Brown, Appraiser inspected the property and agreed it is bare land with no improvements. Mr. Brown noted that the previous appraisal is consistent with other commercial ground in that area so no changes were made. Because of the lack of sales, he could not justify any changes in the value.

Commissioner Urie asked if the property is assessed the same way using different values for frontage ground. Mike Brown, Appraiser explained the process used to value commercial ground.

Terry McCurdy asked if the property off Falls Ave. is valued the same as property off Robbins Ave. Mike Brown, Appraiser noted they are because they are the same distance

off Washington St. Terry McCurdy noted there will be no access off Falls Ave. which reduces the value.

Commissioner Kramer made a MOTION to take parcel #'s RPT4021000033AA and RPT5711000002AA for Southern Idaho Medical Park under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Scott RP111S14E0600300A

Amy Scott provided the Commissioners with a copy of an appraisal and noted that the Assessor increased the value of the property because there is a barn on the property, but disputed the value of the barn. Billy Brunsen noted that he built the building and it is not completed due to a building permit issue. Ms. Scott noted that the cost of the steel building kit was only \$70,900.00 and is not worth \$272,000.00 which the Appraiser set. She also noted that the lot does not have access nor power and water.

Gerald Bowden noted the property needed to be inspected by an Assessor so the information could be verified and could seriously impact the assessment. Mr. Bowden noted they can not use fee appraisals for their information. Mr. Brunsen noted they would not have a problem if the Assessor made an appointment for an inspection.

John Knapple, Assessor's Office noted that the Appraisers have not been able to inspect the property so it would be very helpful.

Commissioner Kramer made a MOTION to take parcel # RP111S14E0600300A for Scott under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Red Lion RPT00107041801A no show

Cataldo

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RPT0001090014AA for Tony Cataldo in the amount of \$55,272.00. Commissioner Urie SECONDED. Motion Passed Unanimously.

Jensen

Commissioner Kramer made a MOTION to change value of the land on parcel # RPT00097337220A for Carroll Jensen to \$68,544.00 for a total value of \$282,334.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Gouker

Commissioner Kramer made a MOTION to decrease the assessed value on parcel # RPB75010030090A for Paul Gouker by \$10,000.00 to \$60,638.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Hartney

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RPT42780010060A for Drew Hartney in the amount of \$152,239.00.

Commissioner Mills SECONDED. Motion Passed Unanimously.

Federation Pointe

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for parcel # RPT45950000020A for Federation Pointe in the amount of \$260,697.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer the comparable sales show the value is correct. Motion Passed Unanimously.

Plaza Buildings

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for parcel # RPT459700103AOA for Plaza Buildings in the amount of \$2,963,875.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Carter

Commissioner Kramer made a MOTION to change the total value of the property for parcel # RPO98010010160A for Caleb Carter to \$226,150.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Russell

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for parcel # RPK91560010130A for Richard Russell in the amount of \$433,839.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Kezele

Commissioner Mills made a MOTION to change the value of the property for parcel # RPT05560020050A for Will Kezele to \$280,000.00. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Howells

Commissioner Kramer made a MOTION to change the value of the property on parcel # RP10S17E073630A for Robert Howells to \$22,871.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer there has been no change to the property in the last 3 years. Motion Passed Unanimously.

Westpark Partners

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for parcel # RPT00097335620A for Westpark Partners in the amount of \$937,256.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Anderson

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RPK91560060050A for Jerry Anderson in the amount of \$342,926.00. Commissioner Urie SECONDED. Motion Passed. (Kramer yes, Urie yes, Mills Nay)

Eisenhower

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for parcel # RPK91560010250A for James Eisenhower in the amount of \$217,939.00. Commissioner Urie SECONDED. Motion Passed Unanimously.

Southern Id Medical Park

Commissioner Kramer made a MOTION to change assessed value on parcel # RPT5711000002AA for Southern Idaho Medical Park to \$510,822.00 and parcel # RPT4021000033AA for Southern Idaho Medical Park to \$332,469.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Red Lion

Commissioner Urie made a MOTION to uphold the Assessor’s valuation on parcel #RPT00107041801A for Red Lion in the amount of \$2,767,954.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioners returned to regular session at 5:30 p.m.

There being no further business, the Board recessed until 8:00 a.m., July 7, 2011, 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, 2011, 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 Leon Mills 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 and tax cancellations.

Commissioner Kramer made a MOTION to approve the employee requisition for the Parks Dept for the Hospital Property. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve the status sheets for the Assessor’s Office Buhl DMV. Commissioner Mills SECONDED. Discussion Commissioner Kramer these are to replace a Buhl DMV person. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve the alcohol licenses for The Oasis,

United Oil Filer, Halinski Winery and Halinski Winery. Commissioner Mills SECONDED. Discussion Commissioner Kramer these are 2012 renewals. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve the tax cancellation for interest and penalties on parcel #RPT0631001003AA in the amount of \$38.21. Commissioner Kramer SECONDED. Motion Passed Unanimously.

In the Matter of CONTRACTS

Commissioners considered an e-citation MOU with ISP.

Mark Burnelle, Research and Development reviewed the MOU with the Commissioners to use the e-citation equipment with ISP.

Commissioner Kramer made a MOTION to approve the MOU with the ISP for e-citations. Commissioner Mills SECONDED. Motion Passed Unanimously.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Kramer made a MOTION to leave Board of County Commissioners and convene as Board of Equalization at 9:00 a.m. Commissioner Mills SECONDED. Motion Passed Unanimously.

In the Matter of BOARD OF EQUALIZATIN

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

Fife, Butler and Brown

Commissioner Urie swore in all parties giving testimony or evidence

Fife RPO2101006001DA

Ernest Fife noted he spoke with the Appraiser and asked for adjustments based on issue's with the property. Mr. Fife asked who appraised his property and why they came up with the numbers they did. Mr. Fife disputed the value's that were assigned to the property and buildings.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Andrew Humphries, Appraiser addressed the concerns Mr. Fife had with the property and noted that adjustments were not made for any properties having a canal. The property had not been inspected since 2001. The property was re-inspected in January 2011 and changes were noted. Mr. Humphries felt the value was correct for this property.

John Knapple, Assessor's Office noted all the improved commercial sales show that they were within the range allowed by law.

Mr. Fife noted the economy is down and there are vacancies everywhere. Mr. Fife also noted there had been no changes since he purchased the property and there were other buildings like his that were assessed at substantially less. Mr. Fife did admit that he had paved the driveway since he purchased the property.

Commissioner Kramer made a MOTION to take parcel # RPO2101006001DA for Fife under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Butler RP14S13E230620A

John Butler and Steve McCray spoke in representation of Mr. Butler. A packet of information was provided by Mr. Butler. Mr. McCray reviewed the requirements set by the state for Assessments and reviewed the definitions as set by law. Mr. McCray noted that Mr. Butler purchased the property for \$22,000.00 and described the sale as an arms length transaction and the property was purchased at fair market value. Mr. McCray reviewed the photos of the buildings on the property and the information provided in the packet. Mr. Butler noted that he purchased the property through a realtor and that the property had been in a state of disrepair for many years. Mr. Butler disputed any function for the property.

Gerald Bowden, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow. Mr. Bowden noted that the property needed an inspection.

Jim Nutting, Appraiser spoke with Mr. Butler on the phone but was refused access to the property. The property was last inspected in 2001. There were some minor changes last year from the inspection that was done from the road. Mr. Nutting noted that most of the buildings did not have a value assigned and others had been depreciated significantly. Mr. Nutting noted there was a deduction for lack of utilities.

Mr. McCray noted the statute does not require a detailed inspection. Pictures were presented showing significant depreciation. Mr. McCray again disputed the market value due to the purchase price paid by Mr. Butler. Mr. McCray noted that the changes were made after January 1, 2011. Mr. Butler also noted there is no power to the property.

Mr. Bowden noted that per the Appellants testimony there are ongoing changes going to the property and without directly viewing the property, they are not able to make adjustments to the appraisal.

Commissioner Kramer made a MOTION to take parcel # RP14S13E230620A for Butler under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to take parcel # RP14S13E230620A for Butler under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Brown RPOB6910010180A

Cathy Brown noted the property was purchased in 2006 and was assessed as Ag. There have been no changes to the property. The property is farmed yet it was changed to residential. Ms. Brown noted that someone was supposed to re-inspect the property, but she did not hear back. Ms. Brown disputed the fact the property was changed when it is

still being farmed. Ms. Brown provided a comp but was outside the allowed timeframe.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow. Mr. Bowdin noted the land is being farmed but the ground did not produce the minimum \$1000.00 worth of revenue as required.

John Knapple, Assessor's Office inspected the property and agreed the land has not changed and is still being farmed. Mr. Knapple attempted to contact the developer but was unable to speak with him. Mr. Knapple noted there is a sale of another property in that area and the assessed amount is within the allowed ratio.

Ms. Brown disputed that the function has not changed and did not agree with the lot being smaller so it does not qualify for farming.

Commissioner Kramer made a MOTION to take parcel # RPOB6910010180A for Brown under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Bishop, Schenk

Commissioner Urie Swore in all parties giving testimony or evidence.

LJ Bishop Corp RPT0271000001LA

Mr. Bishop noted the economy is in a recession and reviewed the previous assessments on the property. Mr. Bishop noted that the income approach would be a better way of assessing the property. Mr. Bishop reviewed the 2007 appraisal and noted the property appraisal for 2009 changed again. Mr. Bishop compared a property close to the Appellants property as well as a property down the street.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Mike Brown, Appraiser inspected the property and noted it had not changed since the previous inspection. There were no changes in the methods or values used to assess the property from last year. Mr. Brown noted that the Commercial assessment process had changed in the last few years due to having in house commercial appraisers. Mr. Brown reviewed the sales in the area that show the value assessed is within the allowed range.

Mr. Bishop disputed the sale comp provided by the Assessor as not being a true comp. Mr. Bishop requested the value be changed to \$313,000.00.

Commissioner Kramer made a MOTION to take parcel # RPT0271000001LA for LJ Bishop Corp. under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

LJ Bishop Corp RPT5901003003AA

Mr. Bishop provided the Commissioners with a valuation record for the property. Mr. Bishop reviewed changes that had been made to the property in 2007 and asked the

property value be returned to the 2007 level. Mr. Bishop noted he was told by the Assessor's office that the lot was considered a building lot which it is not economically feasible. Mr. Bishop reviewed diagrams showing the surrounding properties and disputed the value of the concrete on the property. Mr. Bishop reviewed other properties and their values per square foot. Mr. Bishop requested the value be reduced back to the 2007 level of \$59,942.00.

Mike Brown, Appraiser inspected the property and there were no changes to the property since 2008. The properties that were reviewed by Mr. Bishop have different land values because of their location but Mr. Brown was unable to address the specifics without direct information. Mr. Brown noted this property was not unique with the power line issue's that were addressed so no change was made.

Commissioner Kramer made a MOTION to take parcel # RPT5901003003AA for LJ Bishop Corp. under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Schenk RPT5951003012AA

Lois Schenk noted the value of the home has increased substantially in the last 10 years. Ms. Schenk noted that she has been unable to sell her property because the assessment is so high. Ms. Schenk provided listings for the Commissioners review.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Jenna Sieker, Appraiser noted that she had inspected the home and made adjustments based on the inspection.

John Knapple, Assessor's Office the values in Twin Falls are within the allowed ratio and there are sales in the Appellant's subdivision and that show that values are within the range allowed by law. Mr. Knapple noted that the Appellant's listing did not provide enough information to discuss.

Commissioner Kramer made a MOTION to take parcel #RPT5951003012AA for Schenk under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Green, Haan

Commissioner Urie swore in all parties giving testimony or evidence

Hahn RPT45910010200A

Bruce Hahn noted the home was purchased last year and has substantially increased since they purchased it. Mr. Hahn noted they did add a shed to the property.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Deanna Braun, Appraiser inspected the home and noted some changes and adjustments

were made for those changes. She also noted that the fee appraisal was reviewed however the comps provided were not good comps.

John Knapple, Assessor's Office noted the ratio study of sale prices and assessed values are within the range allowed by law. Mr. Knapple reviewed Mr. Hahn appraisal and noted it was appropriate.

Mr. Hahn disputed the value of the home the Assessor assigned versus the appraisal done in 2010.

Commissioner Kramer made a MOTION to take parcel # RPT45910010200A for Hahn under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Greene RPT51440070020A

Chris Greene provided the Commissioners with Comps and a packet of information on his property. Mr. Greene noted that some of his neighbors were assessed at less than his property that were virtually the same as his. Mr. Greene discussed the decrease in property values over the last few years and reviewed the comps that he provided. Mr. Greene noted there had been no inspections on the home for many years and had not included a sunroom addition but disputed the value assessed. Mr. Greene asked the value to be lowered.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow. Mr. Bowdin noted that different parcels are taxed differently so they do not look at the taxes on a home, only the value.

Deanna Braun, Appraiser inspected the property in May 2011 and noted the addition of the sunroom and made some minor changes based on the inspection which increased the value of the home.

John Knapple, Assessor's Office noted the ratio of assessed values to sales were within the range allowed by law. He also noted that the sales that are considered do not include distressed sales.

Mr. Greene noted the Real Estate Agents say the home values have dropped and his assessed home value is going up. Mr. Greene noted the taxes are based on the assessed value of the homes so they should be considered. Mr. Greene requested the value be lowered to around \$200,000.00 to be fair.

Commissioner Kramer made a MOTION to take parcel # RPT51440070020A for Greene under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Swafford MHPT130001030AA

Howard Swafford participated via conference call and faxed over a packet with information.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Nedra Bennet, Appraiser inspected the home from the outside and made an adjustment for the windows. Due to the inability to inspect the property no other changes were made and the value was set at \$11,937.00.

Gerald Bowdin noted that with the information available the price is in line but without being able to inspect the interior of the home they are unable to make any changes.

Mr. Stafford noted the home was an older home and was unable to sell the home for \$8000.00 with a sign in the window. Mr. Stafford also noted that the home is in need of some repairs, and due to the location there has been no interest from buyers.

Commissioner Mills made a MOTION to take parcel # MHPT130001030AA for Swafford under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Urie SECONDED. Motion Passed Unanimously. (Kramer absent)

Langford, Kohler and Villanueva
Commissioner Urie swore in all parties giving testimony or evidence.

Langford RPT56850010260A

Lyn Langford provided the Board with a list of points that the Assessor did not consider as well as comps that Mr. Langford reviewed. Mr. Langford noted his home was re-inspected and the value increased. Mr. Langford disputed the value put on by the Assessor and noted values are decreasing. Mr. Langford provided pictures of the property and asked that the property be valued at \$145,000.00.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Jim Nutting, Appraiser noted that he re-inspected the property from the exterior and made adjustments based upon the exterior inspection.

John Knapple, Assessor's Office noted that they do not have specific sales in that area, but overall the Twin Falls Area is within the allowed range. Mr. Knapple reviewed the comps provided by Mr. Langford and noted #1 was a distressed sale, #2 was a good comp and #3 was a different size but comparable, the 4th comp was also a distressed sale and #5 is smaller. Mr. Knapple reviewed Mr. Nutting's appraisal and found it in line with the area.

Mr. Langford noted the comps were within the required timeframe. Mr. Langford noted the value set is within the range but his value is too high. Mr. Langford also noted that the deck was built this year and should not be considered in last year's appraisal. Mr. Langford disputed Mr. Knapple's review of his comps.

Commissioner Mills made a MOTION to take parcel # RPT56850010260A for Langford under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Urie SECONDED. Motion Passed Unanimously. (Kramer absent)

Rebers RPK86710283140A no show

Kohler RPT449530010130A

Marylin Kohler provided a packet of information noting the decrease in home sales over the last five years. Ms Kohler noted she had to decrease her home price in Kentucky in order for it to sell. Ms. Kohler purchased the home for \$239,900.00 in July 2010.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Deanna Braun, Appraiser noted she re-inspected the home and made adjustments based upon the inspection.

John Knapple, Assessor's Office noted that overall in Twin Falls City the sales to assessment ratio is within the range allowed by law.

Ms. Kohler reiterated that her home was purchased in the timeframe considered so the assessed value should be close to her purchase price.

Commissioner Mills made a MOTION to take parcel # RPT449530010130A for Kohler under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Urie SECONDED. Motion Passed Unanimously. (Kramer absent)

Sjolund RPOB5110000660A

Barbara Sjolund noted she purchased the lot for \$12,000.00 and described it as an empty lot that is jointly owned with a neighbor. The lot was unable to sell for many years and has a canal going across it and has sagebrush on it.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Michael Stimpson, Appraiser inspected the property and noted the lot would be difficult to build on and allowed for an adjustment due to the topography. The new value was set at \$31,072.00.

John Knapple, Assessor's Office provided the Commissioners with background on the lots in the area and how values were set on those properties several years ago. Mr. Knapple noted that Mr. Stimpson inspected the property and confirmed it is a buildable lot but would take a significant amount of money to prepare for building.

Ms. Sjolund disputed the buildable area.

Commissioner Kramer asked if the lot was purchased to prevent another home from being built on the property. Ms. Sjolund noted it was.

Commissioner Kramer made a MOTION to take parcel # RPOB5110000660A for Sjolund under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011.

Commissioner Mills **SECONDED**. Motion Passed Unanimously.

Ferrel RPOB5110000830A and RPOB511000860A no show

Villanueva RPT6021000021FA

Domingo Villanueva owner of the home at 370 Elm St. noted that the home is still under construction and is assessed to high. It does not have an occupancy permit and is only about half completed.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Brian Thompson, Appraiser reported that he inspected the property and verified it is under construction. Mr. Thompson noted the interior is still in rough condition, however the exterior is mostly complete for an overall 55% complete; adjustments were made for the incomplete condition.

Mr. Bowdin noted that homes under construction are difficult to appraise and adjustments are made for new materials when they are put into the home.

John Knapple, Assessor's Office pointed out the sales information that was provided by Mr. Villanueva were all distressed sales and would not be allowable. Mr. Knapple noted Twin Falls is within the standards set by law.

Commissioner Mills made a **MOTION** to take parcel # RPT6021000021FA for Villanueva under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Urie **SECONDED**. Motion Passed Unanimously. (Kramer absent)

Villanueva RPT21610050020A

Domingo Villanueva discussed the property located at 285 Jackson St. Mr. Villanueva provided comps and reviewed them for the Board. Mr. Villanueva noted the home has deteriorated and requested a value of around \$68,000.00.

Brian Thompson, Appraiser noted that he inspected the property from the exterior only and was unable to make adjustments to the interior due to the failure to visually inspect. Mr. Thompson did not make any adjustments to the appraisal due to adjustments already being made for condition.

John Knapple, Assessor's Office reviewed the comps provided by Mr. Villanueva and noted they were all bank owned homes and could not be considered. Mr. Knapple noted there were 9 sales of homes in that subdivision and show that the assessment values to sales ratio is a little low.

Gerald Bowdin noted an addition that increased the size of the home, but was adjusted for type of construction.

Mr. Villanueva noted the home values are less than the assessments and he does not think they are valid.

Commissioner Mills made a MOTION to take parcel # RPT21610050020A for Villanueva under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Urie SECONDED. Motion Passed Unanimously. (Kramer absent)

Idaho Investment RPT1032001003AA

Bruce Stavinsky for WEC-Idaho Investment noted that the income of the property is only \$150,000.00 so the indicated value should be approximately \$1,500,000.00.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Mike Brown, Appraiser was not able to speak with Mr. Stavinsky and was unable to gather income information. Mr. Brown noted additional information would be needed in order to use the income approach. Mr. Brown inspected the property and valued it based on his inspection to \$2,050,092.00.

Mr. Stavinsky offered to provide the information necessary for Mr. Brown to reevaluate the property.

Commissioner Kramer asked if the property was fully leased at the time period in question.

Commissioner Kramer made a MOTION take parcel # RPT1032001003AA for Idaho Investment under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Barlow RP09S17E96635A

Jan Barlow updated the Board on his property and provided the Commissioners with a photo showing the view from the home. Mr. Barlow noted the home has been on the market for 2 years and has been unsellable. Mr. Barlow noted there are no homes to the east, and to the west is a property that Mr. Barlow provided information on. Mr. Barlow noted the difference in the square feet cost difference in his property from his neighbor's property. Mr. Barlow also provided a site plan for the property. Mr. Barlow reviewed the changes that had been made to the property since the purchase date in 1996 and noted that without the home on the property, the lot is unbuildable. Mr. Barlow requested the assessment be adjusted to reflect an unbuildable lot.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Deanna Braun, Appraiser noted she re-appraised the property and noted the previous appraiser was only able to appraise the property from the external inspection. Ms. Braun made adjustments based upon her inspection and made no adjustments to the value of the land.

Gerald Bowdin noted the photo's taken by the Assessor show other views and the property is valued the same as other canyon rim properties.

Mr. Barlow noted that the home has no marketability if it is unbuildable because of the rules and regulations. The home was grandfathered in prior to the zoning changes being made.

Mr. Knapple provided a listing for the appellants home and noted that a comp had the same issue's and is currently listed for over \$1,000,000.00.

Commissioner Kramer questioned if there was a deduction for the view of the sewer plant. Mr. Bowdin noted no adjustments were made for the view.

Commissioner Kramer made a MOTION to take parcel # RP09S17E96635A for Barlow under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Braga RPT3161002009BA

Larry Braga questioned the Assessor if a current comparative market analysis would be used next year. Mr. Braga questioned when the property was last assessed. Mr. Braga requested other duplexes in the area be reviewed to make sure they are all appraised the same way.

Gerald Bowdin advised Mr. Braga that information is taken all year long and is appreciated to consider values.

Holly Cunningham, Appraiser noted that an in office appraisal was completed in 2006.

Mr. Bowdin will provide Mr. Braga and the Board with as much information as possible prior to the July 11, 2011 5:00 p.m. deadline.

Commissioner Kramer made a MOTION to take parcel # RPT3161002009BA for Braga under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Title Fact/Doug Vollmer J&D Development/Doug Vollmer
Commissioner Urie swore in all parties giving testimony or evidence.

TitleFact/ J&D Developers Doug Vollmer Golden Eagle Subdivision III

Doug Vollmer spoke with the Commissioners and provided them with a letter from the City of Twin Falls noting the lots in the Golden Eagle subdivision were unbuildable at this time due to sewer issues and lack of water.

Brad Wills noted this is a reoccurring issue with several subdivisions and the lots have been put in trust with Title Fact so they can not be sold. The issue will be brought up with 3 other subdivisions in the appeal process.

Gerald Bowdin asked if all the lots in question had been placed in trust. Mr. Vollmer noted all the properties in trust can not be sold or built upon until sewer issues are resolved. Not all the properties with this issue are currently in trust. Mr. Vollmer noted that DEQ was involved in the situation. Mr. Vollmer requested the value be reduced to show the

usability.

Gerald Bowdin noted that bare land values would be closer to a correct value but some of the lots had a partial improvement.

Commissioner Kramer made a MOTION to take the TitleFact/ J&D Developers Doug Vollmer-Golden Eagle Subdivision III parcels under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Fife

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for parcel # RP02101006001DA for Ernest Fife in the amount of \$110,082.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Butler

Commissioner Kramer made a MOTION to change the assessment for parcel # RP14S13E230620A for John Butler to \$22,074.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Brown

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for parcel # RPOB6910010180A for Jim and Cathy Brown in the amount of \$189,288.00. Commissioner Urie SECONDED. Motion Passed. Kramer yes, Urie yes, Mills Nay.

Schenk

Commissioner Mills made a MOTION to deduct 6% from the total value of parcel # RPT5951003012AA for Lois Schenk for a total value of \$337,670.00. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Seamons

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for parcel # RPT49510050010A for Larry Seamons in the amount of \$248,034.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Dimmitt

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for parcel # RPT05570010080I for William Dimmitt in the amount of \$300,997.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Coryell

Commissioner Mills made a MOTION to uphold the Assessor's valuation for parcel # RPOB5110000780A for Judith Coryell in the amount of \$39,358.00.00. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Kloppenburg

Commissioner Mills made a MOTION to uphold the Assessor's valuation for parcel # RPT5321000008AA for Richard Kloppenburg in the amount of \$38,470.00 and parcel #

RPT3561000002EA for \$32,813.00. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Hahn

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for parcel # RPT45910010200A for Bruce Hahn in the amount of \$231,000.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Greene

Commissioner Kramer made a MOTION to reduce the assessed value on parcel # RPT51440070020A for Chris Greene to \$220,000.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Swafford

Commissioner Mills made a MOTION to reduce the assessed value on parcel # MHPT130001030AA for Howard Swafford to \$8000.00. Commissioner Urie SECONDED. Motion Passed Unanimously. (Kramer absent)

Langford

Commissioner Mills made a MOTION to reduce the assessed value on parcel # RPT56850010260A for Lyn Langford to \$157,300.00. Commissioner Urie SECONDED. Motion Passed Unanimously. (Kramer absent)

Kohler

Commissioner Mills made a MOTION to reduce the assessed value on parcel # RPT49530010130A for Marilyn Kohler to \$255,000.00. Commissioner Urie SECONDED. Motion Passed Unanimously. (Kramer absent)

Villanueva

Commissioner Mills made a MOTION to reduce the assessed value on parcel # RPT6021000021FA for Domingo Villanueva to \$55,000.00 and on parcel # RPT21610050020A to \$74,800.00. Commissioner Urie SECONDED. Motion Passed Unanimously. (Kramer absent)

Rebers

Commissioner Mills made a MOTION to uphold the Assessor's valuation on parcel #RPK86710283140A for Dana John Rebers in the amount of \$132,863.00. Commissioner Urie SECONDED. Motion Passed Unanimously. (Kramer absent)

Ferrell

Commissioner Mills made a MOTION to uphold the Assessor's valuation on parcel #RPOB51100000830A for Thomas Ferrell in the amount of \$42,259.00 and on parcel # RPOB5110000860A in the amount of \$47,644.00. Commissioner Urie SECONDED. Motion Passed Unanimously. (Kramer absent)

Sjolund

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel #RPOB5110000660A for Dana Barbara Sjolund in the amount of \$31,072.00.

Commissioner Mills **SECONDED**. Motion Passed Unanimously.

Barlow

Commissioner Kramer made a **MOTION** to reduce the assessed value of parcel # RP09S17E296635A for Jan Barlow to \$316,558.00. Commissioner Urie **SECONDED**. Motion Passed Unanimously.

Braga

Commissioner Mills made a **MOTION** to uphold the Assessor's valuation on parcel #RPT3161002009BA for Larry Braga in the amount of \$158,600.00. Commissioner Kramer **SECONDED**. Motion Passed Unanimously.

Quinn

Commissioner Kramer made a **MOTION** to uphold the Assessor's valuation on parcel #RPOK91560060060I for Jeff Quinn in the amount of \$282,936.00. Commissioner Mills **SECONDED**. Motion Passed Unanimously.

Scott

Commissioner Kramer made a **MOTION** to accept the Assessor's adjusted valuation on parcel #RP11S14E060030A for Amy Scott in the amount of \$177,994.00. Commissioner Mills **SECONDED**. Motion Passed Unanimously.

LJ Bishop

Commissioner Mills made a **MOTION** to reduce the assessed value of parcel #RPT5901003003AA to \$337,824.00 and parcel # RPT0721000001LA to \$94,580.00 or LJ Bishop. Commissioner Kramer **SECONDED**. Motion Passed Unanimously.

Vollmer

Commissioner Kramer made a **MOTION** to reduce the assessed value of the parcels listed below by 90% equaling the corrected assessment listed next to each parcel. Commissioner Mills **SECONDED**. Motion Passed Unanimously.

RPT21500000010 \$3,147.00, RPT21500000020 \$3,012.00, RPT21500000030 \$2,961.00, RPT21500000040 \$3,029.00, RPT21500000090 \$3,099.00, RPT21500000100 \$3,168.00, RPT21500000110 \$3,167.00, RPT21500000120 \$3,303.00, RPT21500000130 \$3,053.00, RPT21500000140 \$3,041.00, RPT21520001500 \$2,953.00, RPT21520001510 \$3,044.00, RPT21520001520 \$2,994.00, RPT21520001530 \$2,994.00, RPT21520001540 \$2,994.00, RPT21520001550 \$2,994.00, RPT21520001560 \$2,994.00, RPT21520001570 \$2,994.00, RPT21520001580 \$2,994.00, RPT21520001590 \$2,994.00, RPT21520001600 \$2,994.00, RPT21520001610 \$3,106.00.

Poleline Properties, North Haven Business Park and South Hampton LLC
Commissioner Urie swore in all parties giving testimony or evidence.

Poleline Properties, LLC and North Haven Business Park

Gary Slette representative presented the Commissioners with a packet of information on the properties being appealed. Mr. Slette noted that the properties were previously farmed and have continued to be farmed other than area where dirt that was moved to during road

construction. The property was previously assessed as farm ground. Mr. Slette reviewed the information in the packet with the Commissioners and noted that the ground would continue to be assessed as farm ground per his conversation with Mr. Gary Bowdin in 2010. Mr. Slette discussed his conversations with the Assessor's office as he was attempting to correct the assessment. Mr. Slette provided documentation that the ground is being farmed and the mounds of dirt were moved as soon as were economically possible. Mr. Slette disputed the change of the property to commercial use and asked the Commissioners to correct the assessment to Ag use.

Gerald Bowdin, Assessor discussed the need for a policy of farm use on properties such as these. Mr. Bowdin noted that January is not a good date to view evidence of farming so it makes it difficult for appraisers to verify the use. Mr. Bowdin suggested several options to make it easier to verify farming use. Mr. Bowdin also noted there are portions of the lots that have been landscaped and are not being farmed and gave farm ground exemption on the part of ground being farmed. Mr. Bowdin clarified that the portion not being farmed is set as commercial or residential rate.

Commissioner Kramer asked if there was a crop growing on the land for 2010. Mr. Slette noted there were dirt piles stored on portions of the lots in 2010. Evan Roberts noted dirt was being moved in 2010 and the intent was always to farm the ground and the ground was farmed in 2009 and 2011.

Gerald Bowdin noted the ground has been developed as a commercial subdivision, even though it is currently being farmed.

Mr. Slette responded to Mr. Bowdin and discussed their previous conversations. Mr. Slette noted the ground was used for Ag use, not commercial use and zoning does not affect the assessment and asked the property be changed back to Ag use.

Commissioner Kramer made a MOTION to take the property for Poleline properties, LLC and North Haven Business Park under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

South Hampton LLC

Todd Ames provided the Commissioners a portion of an appraisal done in June 2010 on the properties, which included comps on the lots.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow. Mr. Bowdin noted that bare land sales have slowed.

John Knapple, Assessor's Office noted they did not have any land sales in the appellants subdivision, but did have one improved land sale in that subdivision. Mr. Knapple noted that without the full appraisal it is difficult to have complete information. He also noted that the value per square foot was calculated incorrectly on the appraisal provided by Mr. Ames.

Gerald Bowdin noted the lot size was different on the appraisal's comparisons as well and did not provide complete information. Mr. Bowdin agreed that comps were difficult to locate because the properties are unique. The bare land properties are all valued using the same process as the properties that are improved in the same subdivision.

Mr. Ames agreed to provide the Assessor with a full copy of the appraisal for their review.

Commissioner Kramer made a MOTION to take the parcels for South Hampton LLC under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Poleline Properties and North Haven Slette

Commissioner Kramer made a MOTION to return all parcels to the 2010 values as listed below. Commissioner Mills SECONDED. Motion Passed Unanimously.

PRT386800010140A \$53,359.00, RPT38680010130A \$1,603.00, RPT38680010030A \$5,085.00, RPT38680010010A \$30,970.00, RPT386800000A0A \$455.00, RPT38120020070A \$1,255.00, RPT31820020060A \$1,194.00, RPT3812001007AA \$4,134.00, RPT38120010060A \$4,778.00, RPT38120010050A \$4,841.00, RPT38120010040A \$7,228.00, RPT38120010010A \$7,173.00.

There being no further business, the Board recessed until 8:00 a.m., July 8, 2011, 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, 2011, 8:00 a.m.

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

PRESENT: Commissioner George Urie, Commissioner Leon Mills 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 consider property tax appeal hearings.

Danner and Bartlome

Commissioner Urie swore in all parties giving testimony or evidence.

Danner RPOB5110000920A, RPOB5110000870A, RPOB5110000880A

Carl Danner presented the Commissioners with a packet of information with statistics and newspaper articles from the Nampa area to compare with the lots in Hagerman. Mr. Danner disputed the size of the increase in value on the 3 bare lots which were not able to be farmed. Mr. Danner noted the last lot sold in his area sold for \$8000.00 and there have been no bare lots sold since then. There is a pending sale that was listed at \$18,500.00 but it is unknown what the final sale price on the lot will be. There are multiple lots for sale that range from \$15,000.00 to \$29,000.00 which were originally purchased for close to \$50,000.00.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow. Mr. Bowdin noted that they must use Twin Falls County information and can not consider information from outside the area when setting values.

Michael Stimpson, Appraiser noted that he inspected the property and made adjustments based on those inspections. Mr. Stimpson noted the adjustments were made for the view which was necessary because some lots have no view.

John Knapple, Assessor's Office updated the Commissioners on the history of the area and the original sale of lots and how adjustments were made to the values in the area based upon that history.

Mr. Danner noted if he could sell the property for the amount put on by the Assessor he would but the lots are not selling. Mr. Danner noted that all the lots are the same.

Commissioner Kramer asked if all the lots had building sites. Mr. Danner noted there was. Commissioner Mills asked how many lots were for sale and was told around 18-20. Commissioner Mills also asked how the value was determined if there was no sales. Mr. Knapple updated him on the process that is used when there are no sales.

Commissioner Kramer made a MOTION to take the Danner property under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Bartholome RPT132100000130A, RPT00010210120A

Jim Bartholome provided the Commissioners with a packet of comps and pictures. Mr. Bartholome review the comps and pictures and the condition that the homes are in.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow. Mr. Bowdin noted that they can not consider distressed sales in their evaluations.

Rick Sharp, Appraiser noted that he went to 436 6th Ave N, but was unable to inspect the interior of the home. Mr. Sharp noted he was not able to make adjustments for deterioration but did note it had a new roof. Mr. Sharp inspected the 208 Heyburn location and was allowed to do an internal inspection. There were no changes to the condition other than a new roof.

John Knapple, Assessor's Office noted the 436 6th Ave area have had sales in the timeframe and show the sales to assessment ratio was correct. He noted only 1 sale in the area of 208 Heyburn which showed the values were a bit low. Mr. Knapple reviewed the 2 appraisals and was in agreement with the value that was assessed. Mr. Knapple noted the list of sales that Mr. Bartholome provided were mostly HUD or bank owned homes or did not note if they are distressed sales making it difficult to know if they are valid comps.

Mr. Bartholome noted the comps were within the timeframe but the market is down and could not sell the homes for the assessed values. Mr. Bartholome offered to allow the appraiser into the home.

Commissioner Kramer made a MOTION to take the Bartholome property under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Geoff Smith RPT42540020220A, RPT16320050030A, RPT16340080010A, RPO93010000120A, RPT59030020210A, RPT30210060050A, RPT23410010130A no show.

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RPT16320050030A in the amount of \$144,565.00, RPT23410010130A in the amount of \$139,091.00, RPT42540020220A in the amount of \$110,675.00, RPO93010000120A in the amount of \$416,244.00, RPT16340080010A in the amount of \$139,955.00, RPT59030020210A in the amount of \$154,373.00, RPT30210060050A in the amount of \$166,374.00 for Geoff Smith. Commissioner Mills SECONDED. Discussion Commissioner Kramer the appellant did not show to dispute the information presented by the Assessor. Motion Passed Unanimously.

Danner

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RPOB5110000880A for Carl Danner in the amount of \$43,502.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RPOB5110000870A for Carl Danner in the amount of \$47,644.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RPOB5110000920AA for Carl Danner in the amount of \$49,716.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioners returned to regular session at 9:55 a.m.

In the Matter of CONSENT CALENDAR

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

No items to consider.

In the Matter of GRANTS

Commissioners considered 2011 JAG Grant Application.

Commissioner Kramer made a MOTION to approve the 2011 JAG Grant Application. Commissioner Mills SECONDED. Motion Passed Unanimously.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Kramer motioned to leave the Board of County Commissioners and reconvene as Board of Equalization at 10:30 a.m. Commissioner Mills SECONDED. Motion Passed Unanimously.

In the Matter of BOARD OF EQUALIZATION

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

Nelson

Commissioner Urie swore in all parties giving testimony or evidence.

Gary Nelson RPT30010020290A, RPOK7310010050A, RPOK7310010060A, RPOK7310010080A, RPOK7310010040A, RPT05620040090A, RPT0634012007BA, RPT0634011008AA, RPT0634011008BA

Gary Nelson and Brad Wills provided the Commissioners with a packet of information with statements, appraiser statements and sales comp information. Mr. Wills reviewed the packet of information with the Commissioners. Mr. Wills noted the lack of bare lot sales in several subdivisions and reviewed the sales of bare lots in other subdivisions in Twin Falls County. Mr. Nelson further discussed his specific lots in the Kings Gate properties and noted the purchase price was \$70,000 with improvements the value was estimated to be at \$94,000.00.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

Rick Sharp, Appraiser noted he inspected the exterior of the property and adjustments were made based upon that inspection and noted that the current assessment was \$121,675.00.

John Knapple, Assessor's Office noted that the ratio of sales versus assessments are in line in Twin Falls. He also noted that this sale appeared to be a distressed sale which would not be considered in valuations.

Commissioner Kramer made a MOTION to take the property for parcel # RPT30010020290A under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Mr. Nelson stated that the values were too high on the Prairie Ridge Subdivision lots. John Knapple, Assessor's Office noted the Assessor had revalued the properties and provided a

list for the Commissioners to review.

Commissioner Kramer made a MOTION to accept the values set for Prairie Ridge by the Assessor as listed below. Commissioner Mills SECONDED. Motion Passed Unanimously.

RPOK7310010040A \$42,151.00, RPOK7310010050A \$42,361.00, RPOK7310010060A \$42,182.00, RPOK7310010080A \$42,182.00

Mr. Nelson discussed the land values on the Canyon Trails subdivision properties and noted that the value were also too high. He noted there have been no raw land sales of these type of lots.

John Knapple, Assessor's Office discussed the process used to value lots and noted they are in line with the other information that they have.

Mr. Wills noted there are sales in the subdivision next door and asked the Commissioners to consider those sales.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

RPT05620040090A 2325 Filer Ave East

Gary Nelson noted the valuation set on this property was too high. They did do some remodeling on this property after it was purchased from a bank. It is currently on the market for approximately \$151,000.00.

John Knapple, Assessor's Office noted any distressed sales are not allowed to be considered at this time. Mr. Knapple reviewed the appraisal that was done on the property in Sept 2010.

Commissioner Kramer made a MOTION to take parcel # RPT05620040090A under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Kolouch Family Trust, Brian Dey
Commissioner Urie swore in all parties giving testimony or evidence.

Kolouch Family Trust

Shelly Ross with US Bank noted the property had been reevaluated by the Assessor and they were accepting of the new values set by the Assessor.

Commissioner Kramer made a MOTION to accept the new assessments as set by the Assessor on the Kolouch Family Trust, RPT2921002006AA for \$108,541.00, RPT2921002001AA for \$428,904.00, RPT2921001001AA for \$70,503.00, RPT2921001005AA for \$161,946.00 and RPT2921003001AA for \$338,724.00.

Commissioner Mills **SECONDED**. Motion Passed Unanimously.

Dey

Brian Dey spoke regarding his subdivisions and the values that were assessed to them and noted they are too high. Mr. Dey noted the lots were currently priced for just below \$40,000.00 and there were sales in Twin Falls County that supported that price. Mr. Dey noted there have been a few sales in Filer that sold for \$18,000.00 but nothing else. Mr. Dey asked the Assessor to look outside the Filer area to get comps for his lots. Mr. Dey noted that most of the lots do not have power or water yet.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

John Knapple, Assessor's Office noted the values have changed, but the lots were for sale for \$60,000.00 in the time frame that they have to look at. There is nothing currently selling so they have difficulty changing the values. Mr. Knapple noted that these were nice lots with some surrounding a golf course.

Mr. Dey again asked that lots outside Filer be considered to base the price of the lots due to the lack of sales in the Filer area.

Mr. Bowdin noted that each subdivision is different and they have to look at the specifics of each one.

Commissioner Kramer made a **MOTION** to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills **SECONDED**. Motion Passed Unanimously.

Nelson

Commissioner Mills made a **MOTION** to reduce the value of parcel # RPT05620040090A for Gary Nelson to \$155,000.00. Commissioner Mills **SECONDED**. Motion Passed Unanimously.

Commissioner Mills made a **MOTION** to reduce the value of the land for Gary Nelson to \$27,500.00 making the value on parcel #RPT0634012007BA \$160,362.00, RPT0634011008AA \$142,350.00 and RPT0634011008BA for \$152,050.00. Commissioner Kramer **SECONDED**. Motion Passed Unanimously.

Commissioner Mills made a **MOTION** to reduce the property assessment for parcel # RPT30010020290A for Gary Nelson to \$103,400.00. Commissioner Kramer **SECONDED**. Motion Passed Unanimously.

Land Concepts LLC

Commissioner Kramer made a **MOTION** to uphold the Assessor's valuation on 4 parcels for Land Concepts parcel #RROK1410010060A for \$61,798.00, RPOK1410010130A for \$58,323.00, RPOK1410010090A for \$58,614.00 and RPOK1410010070A for \$59,598.00. Commissioner Mills **SECONDED**. Motion Passed Unanimously.

Olsen

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel #RPT46010000060A for Stephen Olsen in the amount of \$111,105.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

SRO Construction

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for parcel #RPOK320000090A in the amount of \$42,987.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

James Ray- multiple parcels

Commissioner Urie swore in all parties giving testimony or evidence

James Ray and Brad Wills presented a packet of information for review by the Commissioners regarding subdivisions and sales of bare land parcels. Mr. Wills reviewed the information provided and asked the assessment on Pheasant Meadows subdivision be reduced accordingly.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow. Mr. Bowdin noted that the purchase of multiple parcels at a reduced per lot price were not valid comps due to the reduced price by buying multiple parcels in one sale transaction.

John Knapple, Assessor's Office noted that the valid sales in the Pheasant Meadows subdivision support the current assessment.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

James Ray Misc Parcels

Brad Wills noted that in other areas the sale of multiple lots should be considered because these are the only sales that are happening. Mr. Wills reviewed the list of prices on the parcels and discussed the different lots on the list and requested values be adjusted accordingly.

John Knapple, Assessor's Office discussed the process used to value the parcels and noted they are within the allowed range. Mr. Knapple noted there was a lack of sales in most of the subdivisions. Mr. Knapple cited the sales information that he did have.

Mr. Ray disputed the sales that Mr. Knapple cited as not being true comps to his property.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Settlers Ridge

Commissioner Kramer made a MOTION to take the property under consideration and issue

a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills **SECONDED**. Motion Passed Unanimously.

Hometowne

Commissioner Kramer made a **MOTION** to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills **SECONDED**. Motion Passed Unanimously.

Ballards Way

Commissioner Kramer made a **MOTION** to uphold the Assessor's valuation on the parcels for Ballards Way for James Ray. Commissioner Mills **SECONDED**. Discussion Commissioner Kramer the developer agrees to those as they are within 10%. Motion Passed Unanimously.

Destination Pointe.

Commissioner Kramer made a **MOTION** to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills **SECONDED**. Motion Passed Unanimously.

Titlefact Inc./Gerald Martens

Commissioner Urie swore in all parties giving testimony or evidence.

Titlefact Morning Sun 23 Parcels

Gerald Martens reviewed the lot information listed under Igloo Development. Mr. Martens noted there have been no changes in the properties but the value has substantially increased.

Treasure Meadows

Gerald Martens discussed the parcels listed under Treasure Meadows Subdivision.

Stonehedge Subdivision

Gerald Marten asked that the same values assigned to a neighboring subdivision be assigned to the Stonehedge subdivision.

Commissioner Kramer made a **MOTION** to take all the property under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills **SECONDED**. Motion Passed Unanimously.

Morning Sun Subdivision Gerald Martens

RPT34890050010A, RPT34890050020A, RPT34890050030A, RPT34890050040A, RPT34890050050A, RPT34890050060A, RPT34890050070A, RPT34890050080A

Mr. Martens requested the value be assessed as undeveloped land due to the issues with being able to develop the property. Mr. Stutzman noted there was minimal work done by Jan 1, 2011; there is no power and the parcels should not be considered as developed.

RPT34890040110A, RPT34890040120A, RPT34890040130A, RPT34890040140A, RPT34890040150A, RPT34890040160A, RPT34890040170A, RPT34890040180A,

RPT34890040190A, RPT34890040200A, RPT34890040230A, RPT34890040250A, RPT34890060050A, RPT34890060060A

Gerald Martens requested a partial value on the properties and they be reduced because they are not sellable.

John Knapple, Assessor's Office noted that on the lots in Morning Sun he would change the lots to unimproved use.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Mitch Soule/Jeff Blick, Farmers National Bank, Northern passage
Commissioner Urie swore in all parties giving testimony or evidence.

Mitch Soule, Jeff Blick Quail Ridge Estates

Jeff Blick provided a packet of comps and noted the lack of sales in the Kimberly area. Mr. Blick discussed the comps and the potential of hidden costs related to some of the lots needing additional work to make them ready for construction.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

John Knapple, Assessor's Office noted the Assessor's office did make some adjustments to the lot values. Mr. Knapple asked the Board of Equalization adjust the value of the lots not appealed as well as the appealed lots.

Mr. Blick noted he would accept the adjusted values as presented by the Assessor's office.

Commissioner Kramer made a MOTION to accept the Assessor's reevaluation of both the appealed lots and the un-appealed lots as listed below. Commissioner Mills SECONDED. Motion Passed Unanimously.

Quail Ridge Estates

RPO73510000010I \$5,276.00, RPO73510010010I \$55,543.00, TPO73510010020I \$55,288.00, RPO73510010030I \$55,139.00, RPO73510010040I \$55,540.00, RPO73510010050I \$129,020.00, RPO73510010060I \$126,699.00, RPO73510010070I \$130,450.00, RPO73510010080I \$124,391.00, RPO73510010090I \$129,980.00, RPO73510010100I, \$58,577.00, RPO73510010110I \$58,165.00, RPO73510010120I \$58,779.00, RPO73510010130I \$55,676.00, RPO73510010160I \$55,676.00, RPO73510010160I \$55,341.00, RPO73510010170I \$56,572.00, RPO73510010180I \$55,423.00, RPO73510010200I \$55,689.00, RPO73510010220I \$56,294.00, RPO73510010230I \$56,642.00, RPO73510010240I \$55,546.00, RPO73510010250I \$55,206.00, RPO73510020010I \$55,468.00, RPO73510020020I \$55,637.00, RPO73510020030I \$55,461.00, RPO73510020040I \$55,504.00, RPO73510020050I \$55,622.00, RPO73510020060I \$55,543.00, RPO73510020070I \$55,325.00, RPO73510020080I \$55,153.00, RPO73510020090I \$55,632.00, RPO73510020100I \$55,491.00, RPO73510020110I \$56,904.00, RPO73510020120I \$58,236.00,

RPO73510020130I \$57,043.00, RPO73510020140I \$57,901.00, RPO73510020150I \$57,966.00, RPO73510020160I \$55,257.00.

Farmers National Bank

Gary Johnston presented the Commissioners with a packet of information containing appraisal information. Gary Johnston provided the commissioners with background on the subdivision. Mr. Johnston requested the value of the lots be adjusted to \$26,000.00 for the land on each parcel.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

John Knapple, Assessor's Office noted there was 1 sale in the subdivision in question for \$30,000.00. There were other sales outside the timeframe that all show the values in this subdivision meet the requirements as set out by the legislature. Mr. Knapple noted the appraisal for multiple sales would be accurate for a multiple lot sale, but not for single lot sales. Mr. Knapple noted the value of the one home on the lot was not appealed, only the value of the land for that lot. Mr. Johnston did not dispute the value assigned to the home.

Mr. Johnston noted the listing prices may not accurately reflect actual closing prices and based upon the appraisal the \$26,000.00 is closer to the actual cash value of the bare lots in that area.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Northern Passage David Shotwell/Brad Wills

Brad Wills discussed the location of the properties and reviewed the packet of information provided that showed the subdivision location and specific information. Mr. Wills asked that the property values be adjusted.

John Knapple, Assessor's Office reviewed the information provided in the Assessor's packet and noted that all values are within the range allowed by law. Mr. Knapple noted a single lot can not be valued using multiple lot sales.

Brad Wills asked about using sales outside the timeframe and noted that only 1 sale was within the allowed range.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

TKO Custom Homes

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

Sid Lezamiz

Sid Lezamiz provided Commissioners with packets of comparable sales and price per square footage. Mr. Lezamiz reviewed the packets with the Commissioners and discussed the per square footage rate and how each property should be valued and assessed.

John Knapple, Assessor's Office questioned Mr. Lezamiz if when listing the comparables the class condition was considered. Mr. Lezamiz stated that all the comparables were comparable to the subject property. Mr. Knapple explained the process used to value the homes in Twin Falls County and the ratio's used to verify the Assessor's values are correct. Mr. Lezamiz noted on the Commercial bare land properties \$1.50 per square foot was used to calculate the value of the property.

Andrew Humphries noted the comparable properties in the area show the values are within the range allowed by law.

Mr. Lezamiz disputed the values were incorrect because nothing is selling.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Mills SECONDED. Motion Passed Unanimously.

There being no further business, the Board of Equalization recessed until 8:00 a.m., July 11, 2011, 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 11, 2011, 8:00 a.m.

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

PRESENT: Commissioner George Urie, Commissioner Leon Mills and Commissioner Terry Kramer.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

Sid Lezamiz

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for Sid Lezamiz on the parcels as listed, RPT09S17E356691A \$126,580.00, RPT00010370070A \$79,147.00, RPT000109500BBA 83,381.00, RPT06610020280A \$87,535.00, RPT1541003005CA \$217,869.00, RPT15910010100A \$130,260.00, RPT1630001003AA \$35,374.00, RPT1630001004AA \$35,374.00, RPT16300010050A \$35,244.00,

RPT1801000007BA \$109,923.00, RPT18420030010A \$163,535.00, RPT3164001001AA \$280,645.00, RPT3164001003AA \$393,038.00, RPT3164002001AA \$410,717.00, RPT3164002005AA \$400,199.00, RPT3164002008AA \$412,528.00, RPT3165001001CA \$307,354.00, RPT3165001002CA \$323,365.00, RPT3165001003AA \$176,485.00, RPT3165001003BA \$177,027.00, RPT31650010040A \$36,333.00, RPT31650010050A \$36,333.00, RPT31650010060A \$36,333.00, RPT31650010070A \$36,147.00, RPT3481013000KA, RPT3601009017AA\$76,024.00, RPT3761001011CA \$204,871.00, RPT38810060160A \$130,239.00, RPT40010030090A \$127,273.00, RPT5191002007CA \$132,908.00, RPT5191002008BA \$128,897.00, RPT5191002011AA \$265,599.00, RPT5191002017AA \$237,035.00, RPT5551001005AA \$163,131.00, RPT59100010100A \$125,436.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to reduce the value on parcel # RPT4241000002CA to \$5.20 per square foot for a new value of \$58,490.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to reduce the value on parcel # RPT4259001001BA to \$2.50 per square foot for a new value of \$38,395.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to uphold the Assessor's valuation on parcel #RPT00107146651A in the amount of \$129,675.00. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RPT00107093910A in the amount of \$50,142.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to uphold the Assessor's valuation in the amount of on parcel # RPT4257002004AA in the amount of \$210,917.00 and parcel # RPT4257002005AA in the amount of \$210,463.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

James Ray

Commissioner Kramer made a MOTION to reduce the assessed value for parcel # RPT38820020070A by 15% for a new value of \$36,726. Commissioner Urie SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel #ROK3510020070A in the amount of \$141,029.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to uphold the Assessor's value for parcel #RPF84160010010A in the amount of \$24,345.00. Commissioner Urie SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to reduce the assessed value for parcel

#RPO29010000040A by 25% for a new value of \$68,935.00. Commissioner Urie SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on the parcels as listed RPT51860030010A \$36,060.00, RPT51880050140A \$27,230.00, RPT51880050150A \$27,230.00, RPT51880050160A \$27,415.00, RPT51880050190A \$27,692.00, RPT51880070030A \$28,683.00, RPT51880070040A \$27,921.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RPT16350070090A in the amount of \$31,998.00. Commissioner Urie SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to reduce the assessed value by 15% on the parcels as listed for a new value of #RPT02110010070A \$28,919.00, RPT02110010080A \$28,919.00, RPT02110030050A \$26,730.00, RPT02110040010A \$26,730.00, RPT02110040080A \$26,730.00, RPT02110040100A \$27,802.00, RPT02110060010A \$26,730.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to reduce the assessed value on parcel # RPK89720100010A by 10% for a new value of \$30,750.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to reduce the assessed value on parcel # RPOK23100100A0 by 90% for a new value of \$5,651.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to reduce the assessed value by 15% on the parcels as listed RPOK2310010010 \$48,157.00, RPOK2310010020 \$48,005.00, RPOK2310010030 \$48,197.00, RPOK2310010040 \$48,157.00, RPOK2310010050 \$48,204.00, RPOK2310010060 \$48,204.00, RPOK2310010070 \$48,101.00, RPOK2310010090 \$47,957.00, RPOK2310010100 \$48,197.00, RPOK2310010110 \$48,197.00, RPOK2310010120 \$47,966.00, RPOK2310010130 \$48,446.00, RPOK2310010140 \$48,197.00, RPOK2310010150 \$48,157.00, RPOK2310020010 \$49,166.00, RPOK2310020020 \$48,947.00, RPOK2310020030 \$48,947.00, RPOK2310020040 \$48,947.00, RPOK2310020050 \$48,947.00, RPOK2310020060 \$48,947.00, RPOK2310020070 \$48,947.00, RPOK2310020080 \$48,947.00, RPOK2310020210 \$48,947.00, RPOK2310020220 \$48,947.00, RPOK2310020230 \$48,947.00, RPOK2310020260 \$48,947.00, RPOK2310020270 \$48,947.00, RPOK2310020280 \$49,166.00, RPOK2310030020 \$48,005.00, RPOK2310030030 \$48,005.00, RPOK2310030040 \$48,052.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to reduce the assessed value by 15% on the parcels as listed RPT47910030020A \$35,377.00, RPT47910030050A \$35,377.00, RPT47910030060A \$35,377.00, RPT47910030210A \$35,494.00, RPT47910030230A \$36,394.00, RPT47910030260A \$34,845.00, RPT47910030270A \$37,272.00, RPT47910030290A \$37,217.00, RPT47910040160A \$34,999.00, RPT47910040170A

\$34,999.00, RPT47910070190A \$34,999.00, RPT47910040210A \$36,833.00, RPT47920050100A \$36,060.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to uphold the Assessor's value on the parcels as listed RPT42550050040A \$27,685.00, RPT42550050080A \$27,277.00, RPT42550050090A \$29,460.00, RPT42550050100A \$27,720.00, RPT42550050110A \$27,720.00, RPT42550050160A \$27,720.00, RPT42550050170A \$27,720.00, RPT42550050180A \$27,720.00, RPT42550050190A \$27,720.00, RPT42550080030A \$26,726.00, RPT42550080070A \$26,726.00, RPT42550080080A \$26,726.00, RPT42550080150A \$28,748.00, RPT42550080550A \$26,726.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to uphold the Assessor's value on the parcels as listed RPK87150010120A \$32,568.00, RPK87160010270A \$31,213.00, RPK87160010280A \$31,213.00, RPK87160010310A \$31,213.00, RPK87160010320A \$31,213.00, RPK87160010430A \$31,213.00, RPK87160010560A \$32,320.00, RPK87160030100A \$32,052.00, RPK87160030130A \$32,052.00, RPK87160030140A \$32,052.00, RPK87160030170A \$32,052.00, RPK87160030240A \$31,213.00, RPK87160030250A \$31,213.00, RPK87160030280A \$31,213.00, RPK87160040120A \$31,213.00, RPK87160040130A \$31,213.00. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to reduce the assessed value on the parcels as listed RPT26430010250A \$35,669.00, RPT26430010260A \$33,183.00, RPT26430010270A \$33,183.00, RPT26430010310A \$37,671.00, RPT26430010320A \$37,161, RPT26430010330A \$36,032.00, RPT26430010340A \$36,492.00, RPT26430010380A \$36,570.00, RPT26430010390A \$36,248.00, RPT26430030010A \$34,127.00, RPT26430030020A \$34,687.00, RPT26430030080A \$34,687.00, RPT26430030090A \$34,687.00, RPT26430030100A \$35,336.00, RPT26430040060A \$36,391.00, RPT26430040070A \$35,556.00, RPT26430040110A \$35,494.00, RPT26430050110A \$34,687.00, RPT26430050120A \$34,687.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

TKO Custom Homes

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for the parcels as listed RPK7150020030A \$31,213.00, RPK87150020150A \$31,213.00, RPK87150020160A \$31,213.00, RPK87160010510A \$32,320.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for the parcels as listed RPOF8550010010A \$27,020.00, RPOF8550010020A \$27,020.00, RPOF8550010030A \$27,020.00, RPOF8550010040A \$27,020.00, RPOF8550010080A \$27,020.00, RPOF8550010090A \$27,020.00, RPOF8550010100A \$27,020.00, RPOF8550010110A \$27,020.00, RPOF8550010190A \$27,020.00, RPOF85500102000A \$27,020.00, RPOF8550010210A \$27,020.00, RPOF8550010220A \$27,020.00, RPOF8550020030A \$27,020.00, RPOF8550020070A \$27,828.00, RPOF8550020100A

\$27,020.00, RPOF8550020110A \$27,525.00, RPOF8550020120A \$28,307.00.
Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for the parcels as listed RPOK7490020010A \$29,416.00, RPOK7490020020A \$29,499.00, RPOK7490020030A \$29,730.00, RPOK7490020070A \$29,571.00, RPOK7490020090A \$29,623.00, RPT27110000060A \$36,924.00, RPT42550080110A \$26,726.00.
Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to reduce the assessed values by 15% on the parcels as listed RPT02110020050A \$29,551.00, RPT02110060080A \$26,730.00, RPT26430040120A \$36,062.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to reduce the assessed values by 10% on the parcels as listed RPT50430010070A \$24,739.00, RPT50430010080A \$24,878.00, RPT50430010090A \$24,797.00, RPT50430010120A \$24,494.00, RPT50430010130A \$24,494.00, RPT50430010140A \$24,494.00, RPT50430010150A \$24,192.00, RPT50430020210A \$25,262.00, RPT50430020220A \$26,243.00, RPT50430030020A \$24,861.00, RPT50430030040A \$25,023.00, RPT50430030050A \$24,377.00, RPT50430030060A \$24,377.00, RPT50430030070A \$24,377.00, RPT50430030090A \$24,377.00, RPT50430030110A \$24,861.00, RPT50430030120A \$25,439.00, RPT50430050060A \$24,041.00, RPT50430050070A \$24,041.00, RPT50430050100A \$26,534.00, RPT50430060020A \$24,700.00, RPT50430060030A \$24,646.00, RPT50430060100A \$24,494.00, RPT50430060110A \$24,494.00, RPT50430060120A \$24,494.00, RPT50430060130A \$24,494.00, RPT50430060160A \$25,069.00.
Commissioner Mills SECONDED. Motion Passed Unanimously.

OFCO Investments

Commissioner Urie swore in all parties giving testimony or evidence.

OFCO Investments

Brad Wills for OFCO Investments presented a letter and packet of information describing the property and comp properties. Mr. Wills presented a map showing the different phases of the property development progress. Mr. Wills disputed the value assessed due to the lack of development on some lots and the inability to be developed on other lots. Mr. Wills felt all the lots should be valued at \$2,250.00.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow. Mr. Bowdin noted the requirement of each lot must be individually valued, they can not assign a base rate for all undeveloped lots.

John Knapple, Assessor's Office noted 3 lots are in trust and are partially developed and another lot is not in trust but is partially developed. Mr. Knapple noted the Assessor did not feel it was appropriate to assign a single value to all lots. Mr. Knapple also noted sales of single lots to individuals that were used as comps.

Commissioner Mills made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Urie SECONDED. Motion Passed Unanimously.

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

In the Matter of CONSENT CALENDAR

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

Commissioner Mills made a MOTION to approve the status sheet for a new hire at Juvenile Detention. Commissioner Urie SECONDED. Motion Passed Unanimously. (Kramer absent).

In the Matter of JUVENILE

Commissioner Urie attended Juvenile Corrections meeting.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Mills made a MOTION to leave Board of County Commissioners and reconvene as Board of Equalization at 10:15 a.m. Commissioner Urie SECONDED. Motion Passed Unanimously. (Kramer absent)

OFCO

Commissioner Mills made a MOTION to uphold the Assessor's valuation for OFCO Investments as listed below.

RPT42550080190A \$2,829.00, RPT42550080200A \$2,705.00, RPT42550080210A \$2,637.00, RPT42550080220A \$2,632.00, RPT42550080240A \$2,632.00, RPT42550080260A \$2,632.00, RPT42550080280A \$2,632.00, RPT42550080290A \$2,632.00, RPT42550080300A \$2,632.00, RPT42550080310A \$2,795.00, RPT42550080320A \$2,873.00, RPT42550080330A \$2,632.00, RPT42550080340A \$2,670.00, RPT42550080350A \$2,670.00, RPT42550080360A \$2,632.00, RPT42550080370A \$2,632.00, RPT42550080380A \$2,632.00, RPT42550080390A \$2,632.00, RPT42550080400A \$2,632.00, RPT42550080410A \$2,733.00, RPT42550080430A \$2,904.00, RPT42550080440A \$3,005.00, RPT42550090020A \$2,813.00, RPT42550090030A \$2,632.00, RPT42550090050A \$2,766.00, RPT42550090060A \$2,070.00, RPT42550090070A \$2,670.00, RPT42550090090A \$2,726.00, RPT42550090100A \$2,673.00, RPT42550090110A \$2,673.00, RPT42550090130A \$2,772.00, RPT42550090150A \$2,766.00, RPT42550090180A \$2,749.00, RPT42550090190A \$2,749.00, RPT42550090200A \$2,749.00, RPT42550100020A \$2,830.00, RPT42550100040A \$2,673.00, RPT42550100060A \$2,772.00, RPT42550100070A \$2,755.00, RPT42550100130A \$2,705.00, RPT42550100150A \$2,749.00, RPT42550100160A \$2,670.00, RPT42550100170A \$2,670.00, RPT42550100180A \$2,766.00, RPT42550100190A \$2,632.00, RPT42550100210A \$2,655.00, RPT42550110050A \$20,309.00, RPT42550110060A \$2,638.00, RPT42550110070A \$2,748.00, RPT42550110080A \$2,732.00, RPT42550110090A \$2,772.00, RPT42550110100A \$2,824.00, RPT42550110120A \$2,909.00, RPT42550110130A \$2,873.00, RPT42550110140A \$2,813.00,

RPT42550120010A \$2,733.00, RPT42550120020A \$2,709.00, RPT42550080170A \$2,770.00, RPT42550080180A \$2,800.00, RPT42550080230A \$2,632.00, RPT42550080250A \$2,632.00, RPT42550080270A \$2,632.00, RPT42550080420A \$2,821.00, RPT42550090010A \$23,177.00, RPT42550090080A \$2,764.00, RPT42550090120A \$2,699.00, RPT42550090140A \$2,766.00, RPT42550090160A \$2,766.00, RPT42550090170A \$2,772.00, RPT42550090210A \$2,764.00, RPT42550100010A \$23,085.00, RPT42550010030A \$2,780.00, RPT42550100080A \$2,815.00, RPT42550100090A \$2,705.00, RPT42550100100A \$2,705.00, RPT42550100110A \$2,699.00, RPT42550100120A \$2,772.00, RPT42550100140A \$2,705.00, RPT42550100200A \$2,728.00, RPT42550100220A \$23,085.00, RPT42550110110A \$2,809.00, RPT42550120030A \$2,709.00, RPT42550120040A \$2,709.00, RPT42550120050A \$2,709.00, RPT42550120060A \$2,709.00, RPT42550120070A \$2,709.00, RPT42550120080A \$2,709.00, RPT42550120090A \$2,709.00, RPT42550120100A \$2,709.00, RPT42550120110A \$2,709.00, RPT42550120120A \$2,709.00, RPT42550120130A \$2,709.00, RPT42550120140A \$2,709.00, RPT42550120150A \$2,709.00, RPT42550120160A \$2,709.00, RPT42550120170A \$2,709.00, RPT42550120180A \$2,709.00, RPT42550120190A \$2,709.00, RPT42550120200A \$2,709.00, RPT42550120210A \$2,709.00, RPT42550120220A \$2,709.00, RPT42550130090A \$2,807.00, RPT42550130100A \$2,699.00, RPT42550130110A \$2,699.00, RPT42550130120A \$2,699.00, RPT42550130130A \$2,699.00, RPT42550130140A \$2,699.00, RPT42550130150A \$2,699.00, RPT42550130160A \$2,699.00, RPT42550130170A \$2,699.00, RPT42550130180A \$2,699.00, RPT42550130190A \$2,923.00, RPT42550150010A \$2,832.00. Commissioner Urie SECONDED. Motion Passed Unanimously. (Kramer absent)

Brad Wills Fieldstone, Hometowne, Horizon Crest and Rock Creek Trail Estates
Mr. Wills had been sworn in multiple times during hearings and all parties felt it still applied to his current testimony.

Horizon Crest
Brad Wills reviewed the packet of information that was provided to the Commissioners.
Mr. Wills reviewed comp sales that supported the position that the lots should be valued closer to \$40,000.00.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow.

John Knapple, Assessor's Office noted there were multiple comp sales that support the value placed on the parcels within the valid timeframe.

Commissioner Mills made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie absent)

Fieldstone
Brad Wills reviewed the packet of information provided to the Commissioners showing the type of lots and locations as well as comps. Mr. Wills noted that some of the comps he

provided were multiple lot sales sold to developers.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow. Mr. Bowdin noted that they can not look at multiple lot sales.

John Knapple, Assessor's Office reviewed sales of single lots in a neighboring subdivision.

Commissioner Mills made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie absent)

Hometowne

Brad Wills reviewed the lots in the Hometowne subdivision and provided maps and plats with the Commissioners.

John Knapple, Assessor's Office reviewed comps that were available for the Hometowne subdivision.

Commissioner Mills made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie absent)

Rock Creek Trail Estates

Brad Wills reviewed the subdivision and described the parcels and reviewed plat information and comp sales provided in the packet of information and requested the value of the parcels be reduced to \$26,500.00.

John Knapple, Assessor's Office noted there was one sale in the subdivision and then reviewed other sales information.

Commissioner Mills made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Smiley Creek Ranch Fieldstone Subdivision.

Brad Wills reviewed the information on Fieldstone subdivision and asked that the Commissioners adjust it accordingly.

Commissioner Mills made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Gary Wolverton

Kimberly Meadows

Gary Wolverton reviewed the lots in Kimberly Meadows.

Stone Ridge Estates

Gary Wolverton reviewed the lots in Stone Ridge Estates.

Kimberly Carter Mini-Ranches

Gary Wolverton noted this property is 2 acres and was not set up correctly through the P&Z department and is not buildable at this time. Mr. Wolverton noted there are only two lots that would be buildable and requested the value be adjusted accordingly.

John Knapple, Assessor's Office noted there are no sales that are comparable to these lots.

Kimberly Harrison View Estates

Brad Wills described the location of the lots and noted the lots back up to Addison Rd. and do not include well or septic.

John Knapple, Assessor's Office noted the lots were valued based upon a conversation with an owner. There are lot sales that support the value placed on these lots.

Bosero

Brad Wills noted the packet included information on Bosero. Mr. Wills noted there was a multiple lot sale and the lots are similar to Sunterra subdivision.

John Knapple, Assessor's Office noted the sales in Sunterra subdivision and Rock Creek estates support the assessed value assigned to Bosero Subdivision. Mr. Knapple noted he would not consider multiple lot sales.

Canyon Trails

Brad Wills noted there have been sales in Northern Sky subdivision that support the \$26,500.

John Knapple, Assessor's Office, noted there was a sale in Settlers Ridge that support the assessed value within the timeframe.

Eastwood

Brad Wills described the location of Eastwood subdivision lots and provided sales comps to support their position and requested the land value be adjusted accordingly. Mr. Wolverton noted that there are some issue's that have reduced the value of the homes and made them unsellable.

John Knapple, Assessor's Office did not oppose the value of \$20,000.00 as shown by Gerald Martens lot sales in Treasure Meadows.

Golden Eagle

Brad Wills noted there are 4 lots per acre and there are lot sales in the area that support the \$22,500.00 value. Mr. Wolverton noted a portion of the lots are accessed by a dirt road and still need additional landscaping.

John Knapple, Assessor's Office noted that several single lot sales in Benos Point supported the assessed value.

Hometowne

Brad Wills noted he also owned lots in the Hometowne subdivision that were addressed earlier.

Northern Passage

Brad Wills noted multiple sales in the area that supported \$30,000.00 value.

John Knapple, Assessor's Office noted Settlers Ridge sales supported the value assessed to Northern Passage parcels.

Parkwood

Gary Wolverton asked these values to be accepted.

John Knapple, Assessor's Office these values are set by individual sales information that has been provided by individuals that purchased the properties.

Pheasant Meadows

Brad Wills noted parcels in this area were addressed earlier with OFCO

Sunterra

Brad Wills requested the value be adjusted on the lots in accordance with previous discussions.

John Knapple, Assessor's Office noted there have been sales in Sunterra that support their values

Ballards Way

Gary Wolverton noted they would accept the values as assessed.

Commissioner Mills made a MOTION to take all the parcels for Gary Wolverton under consideration and issue a written decision by 5:00 p.m. Monday July 11, 2011. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Olsen

Commissioner Kramer made a MOTION to accept the Assessor's values on the parcels as listed RPT2181003016AB \$129,414.00, RPT2181003016A \$129,236.00, RPK87150010130A \$31,825.00, RPK87150010140A \$32,166.00, RPK8715001018A \$31,213.00, RPK87150020090A \$31,855.00, RPK87150020100A \$31,855.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Slette

North Haven Subd. And North Pointe Park

Commissioner Kramer made a MOTION to return parcels to 2010 values new values as listed RPT38120010010A \$7,173.00, RPT38120010040A \$7,228.00, RPT38120010050A \$4,841.00, RPT38120010060A \$4,778.00, RPT3812001007AA \$4,134.00, RPT38120020060A \$1,194.00, RPT38120020070A \$1,255.00, RPT386800000A0A \$455.00, RPT38680010010A \$30,970.00, RPT38680010030A \$5085.00, RPT38680010130A \$1,603.00, RPT38680010140A \$53,359.00. Commissioner Mills

SECONDED. Motion Passed Unanimously.

Blass

Commissioner Mills made a MOTION to reduce the value by 28% on parcel #RPOF3000010100A to \$57,914.00 and RPOF3000010150A to \$54,423.00. Commissioner Kramer SECONDED. Motion Passed Unanimously.

WEC Idaho Investment

Commissioner Urie made a MOTION to uphold the Assessor's reassessed valuation on parcel #RPT1032001003AA in the amount of \$1,821,581.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Bartholome

Commissioner Mills made a MOTION to uphold the Assessor's valuation on parcel # RPT13210000130A in the amount of \$84,568.00 and RPT00010210120A in the amount of \$63,154.00. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Ames

South Hampton LLC

Commissioner Kramer made a MOTION to reduce the assessed value of the parcels new values as listed RPT50510000010A \$25,358.00, RPT50510000150A \$25,358.00, RPT50510000160A \$25,358.00, RPT50510000170A \$25,358.00, RPT50510000180A \$25,358.00, RPT50510000190A \$25,358.00, RPT50510000200A \$25,358.00, RPT50510000210A \$25,358.00, RPT50510000220A \$25,358.00, RPT50510000230A \$25,358.00, RPT50510000240A \$25,358.00, RPT50510000250A \$25,358.00, RPT50510000260A \$25,358.00, RPT50510000270A \$25,358.00, RPT50510000280A \$25,358.00, RPT50510000290A \$25,358.00, RPT50510000300A \$25,358.00, RPT50510000330A \$25,358.00, RPT50510000340A \$25,358.00, RPT50510000350A \$25,358.00, RPT50510000360A \$25,358.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Shotwell

Northern Passage

Commissioner Kramer made a MOTION to reduce the assessed value of the parcels new values as listed RPT38830040010A \$36,534.00, RPT38830040030A \$36,573.00, RPT38830040040A \$36,573.00, RPT38830040070A \$36,573.00, RPT38830040080A \$36,573.00, RPT38830040090A \$36,573.00, RPT38830040100A \$36,534.00, RPT38830040160A \$36,573.00, RPT38830050030A \$34,691.00, RPT38830050040A \$34,691.00, RPT38830050050A \$34,691.00, RPT38830050060A \$34,691.00, RPT38830050080A \$35,110.00, RPT38830050090A \$36,745.00, RPT38830050100A \$34,944.00, RPT38830050110A \$34,944.00, RPT38830050120A \$34,944.00, RPT38830050140A \$33,369.00, RPT38830050150A \$33,774.00, RPT38830060010A \$37,438.00, RPT38830060020A \$36,061.00, RPT38830060030A \$36,061.00, RPT38830060040A \$36,061.00, RPT38830060050A \$36,061.00, RPT38830060060A \$36,061.00, RPT38830060070A \$36,061.00, RPT38830060080A \$36,061.00, RPT38830060090A \$36,061.00, RPT38830060100A \$37,245.00, RPT38830070020A \$35,272.00, RPT38830070030A \$35,272.00, RPT38830070070A \$34,247.00, RPT38830070080A \$35,462.00, RPT38830070090A \$36,063.00, RPT38830070100A

\$36,410.00, RPT38830070110A \$37,245.00. Commissioner Mills **SECONDED**. Motion Passed Unanimously.

Wolverton

Ballards Way

Commissioner Urie made a MOTION to uphold the Assessor's value on the parcels new values as listed RPK87150020020A \$31,213.00, RPK87150030020A \$31,213.00, RPK87150030030A \$31,213.00, RPK87150010180A \$158,092.00, RPK87150010290A \$31,213.00, RPK87150010300A \$31,213.00, RPK87150010020A \$31,213.00, RPK87150010440A \$31,213.00, RPK871500104560A \$31,213.00, RPK87150030110A \$32,052.00, RPK87150030120A \$32,052.00, RPK87150030150A \$32,052.00, RPK87150030160A \$32,052.00, RPK87150030220A \$31,213.00, RPK87150030230A \$31,213.00, RPK87150030270A \$31,213.00, RPK87150040140A \$31,213.00, RPK87150040150A \$31,213.00. Commissioner Mills **SECONDED**. Motion Passed Unanimously.

Sunterra

Commissioner Kramer made a MOTION to reduce the assessed value by 15% on the parcels new values as listed RPT51860010110A \$29,646.00 RPT51860010120A \$31,126.00, RPT51860020030A \$30,306.00, RPT51860050040A \$28,195.00, RPT51870010140A \$29,223.00, RPT51870010160A \$29,374.00, RPT51870010170A \$29,525.00, RPT51870010240A \$29,048.00, RPT51870010260A \$30,290.00, RPT51870060050A \$29,068.00, RPT51870060070A \$27,883.00, RPT51870060130A \$29,322.00, RPT51870150020A \$29,322.00, RPT51870150030A \$29,374.00, RPT51870160010A \$27,802.00, RPT51880050130A \$23,146.00, RPT51880050170A \$23,833.00, RPT51880050180A \$23,833.00, RPT51880070050A \$23,933.00, RPT51880070070A \$23,619.00, RPT51880070080A \$23,933.00, RPT51880070090A \$23,461.00, RPT51880070100A \$23,827.00, RPT51880070110A \$23,827.00, RPT51880070120A \$24,916.00. Commissioner Mills **SECONDED**. Motion Passed Unanimously.

Pheasant Meadows

Commissioner Urie made a MOTION to uphold the Assessor's valuation on the parcels new values as listed RPT42550050020A \$27,658.00, RPT42550050030A \$27,658.00, RPT42550050120A \$27,720.00, RPT42550050130A \$27,720.00, RPT42550050140A \$27,720.00, RPT42550050150A \$27,720.00, RPT42550080040A \$26,726.00, RPT42550080050A \$26,726.00, RPT42550080090A \$26,726.00, RPT42550080140A \$27,319.00, RPT42550080450A \$30,046.00, RPT42550080480A \$27,048.00, RPT42550080530A \$26,726.00, RPT42550080540A \$26,726.00. Commissioner Kramer **SECONDED**. Motion Passed Unanimously.

Parkwood

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on the parcels new values as listed RPT41870010010A \$22,820.00, RPT41870010060A \$22,630.00, RPT41870010070A \$23,390.00, RPT41870010080A \$23,506.00, RPT41870010090A \$22,882.00, RPT41880040010A \$24,212.00, RPT41880040090A \$23,683.00, RPT41880040180A \$23,781.00, RPT41880050080A \$25,883.00, RPT41880050100A \$22,934.00, RPT41880050110A \$22,934.00, RPT4188005013A \$22,934.00,

RPT41880050150A \$22,934.00, RPT41880050240A \$25,466.00. Commissioner Urie SECONDED. Motion Passed Unanimously.

Northern Passage

Commissioner Kramer made a MOTION to reduce the assessed values by 15% on the parcels new values as listed RPT38820020020A \$36,573.00, RPT38820020060A \$36,573.00, RPT38830040120A \$36,573.00, RPT38830040190A \$36,573.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Hometowne

Commissioner Mills made a MOTION to reduce the assessed values by 15% on the parcels new values as listed RPT26430010280A \$33,184.00, RPT26430010290A \$36,573.00, RPT26430010300A \$35,110.00, RPT26430010350A \$34,127.00, RPT26430010360A \$36,212.00, RPT26430010370A \$36,571.00, RPT26430030030A \$34,687.00, RPT26430030040A \$34,687.00, RPT26430030050A \$35,670.00, RPT26430030060A \$34,886.00, RPT26430030070A \$34,687.00, RPT26430040010A \$36,247.00, RPT26430040030A \$34,127.00, RPT26430040040A \$35,853.00, RPT26430040050A \$35,890.00, RPT26430040080A \$33,922.00, RPT26430040090A \$35,098.00, RPT26430040130A \$36,063.00, RPT26430040140A \$36,063.00, RPT26430050130A \$34,687.00, RPT26430050140A \$35,082.00. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Eastwood

Commissioner Kramer made a MOTION to reduce the land value on the parcels new values as listed RPT16350070020A \$20,000.00 and RPT16350080020A \$20,000.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to reduce the land value to \$20,000.00 with the home values remaining the same on the parcels as listed new values RPT16350090020A \$135,540.00 and RPT16350080050A \$167,441.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Golden Eagle

Commissioner Urie made a MOTION to uphold the Assessor's valuation on the parcels new values as listed RPT21520001220A \$30,647.00, RPT21520001240A \$29,772.00, RPT21520001250A \$29,772.00, RPT21520001260A \$29,772.00, RPT21520001270A \$29,772.00, RPT21520001280A \$29,772.00, 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, RPT21520001390A \$30,664.00, RPT21520001400A \$31,855.00, RPT21520001410A \$30,108.00, RPT21520001420A \$38,497.00, 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 \$32,568.00, RPT21520001630A \$31,309.00, RPT21520001640A \$29,137.00, RPT21520001650A \$29,137.00, RPT21520001660A \$29,137.00, RPT21520001670A \$29,137.00, RPT21520001680A \$29,137.00, RPT21520001690A \$29,137.00, RPT21520001700A \$29,137.00, RPT21520001710A

\$30,595.00, 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. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Canyon Trails

Commissioner Mills made a MOTION to reduce by 15% the assessed value on the parcels new values as listed RPT06330050130A \$36,400.00 and RPT06330100060A \$35,462.00. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Stone Ridge Estates

Commissioner Kramer made a MOTION to reduce the assessed value on parcel # RPO82810020200A to \$40,000.00. Commissioner Mills Seconded. Motion Passed Unanimously. (Urie abstained.)

Kimberly Carter Mini Ranches

Commissioner Kramer made a MOTION to reduce the assessed values on the parcels new values as listed RPOK20100A010DA \$11,125.00, RPOK20100A010C \$11,125.00, RPOK20100A010DA \$11,125.00, RPOK20100A010E \$11,125.00, RPOK20100A010LA \$11,125.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer these lots are not buildable and should be reduced. They were not plotted right and the owner cannot get building permits for these lots. Motion Passed Unanimously. (Urie abstained)

Harris View Estates

Commissioner Mills made a MOTION to reduced the assessed values 15% on the lots new values as listed RPOK320000280A \$35,891.00, RPOK320000470A \$35,998.00, RPOK320000480A \$36,007.00, RPOK320000560A \$37,477.00. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie abstained)

Kimberly Meadows

Commissioner Mills made a MOTION to reduce the assessed values 10% on the land value only on the lots, new values as listed RPK89710020050A \$148,634.00, RPK89720030030A \$30,757.00, RPK89720030040A \$31,208.00, RPK89720030090A \$30,757.00, RPK89720040080A \$31,102.00, RPK89720040090A \$30,168.00, RPK89720050030A 31,047.00, RPK89720050040A \$31,193.00. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Bosero

Commissioner Mills made a MOTION to reduce the assessed values 15% on the parcels new values as listed RPT03420010040A \$32,460.00, RPT03420010080A \$31,694.00, RPT03420010090A \$32,402.00, RPT03420010100A \$32,163.00, RPT03420020010A \$33,228.00, RPT03420020020A \$33,228.00, RPT03420020030A \$31,694.00, RPT03420030020A \$31,592.00, RPT03420030030A \$30,870.00, RPT03420030060A \$31,663.00, RPT03420030090A \$30,436.00, RPT03420030100A \$30,821.00, RPT03420030160A \$32,164.00, RPT03420030180A \$31,518.00, RPT03420030330A \$33,106.00, RPT03420040030A \$31,163.00, RPT03420040050A \$32,348.00, RPT03420040140A \$31,163.00, RPT03420040190A \$31,592.00, RPT03420040200A \$31,978.00, RPT03420040240A \$33,637.00. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Gerald Martens**Morning Sun Subdivision**

Commissioner Kramer made a MOTION reduce the assessed value by 90% on the parcels, new values as listed RPT34890040110A \$4,281.00, RPT34890040120A \$4,243.00, RPT34890040130A \$4,423.00, RPT34890040140 \$4,243.00, RPT34890040150A \$4,243.00, RPT34890040160A \$4,243.00, RPT34890040170A \$4,304.00, RPT34890040180A \$4,207.00, RPT34890040190A \$4,424.00, RPT34890040200A \$4,403.00, RPT34890040230A \$4,394.00, RPT34890040240A \$4,243.00, RPT34890040250A \$4,394.00, RPT34890050010A \$4,283.00, RPT34890050020A \$4,304.00, RPT34890050030A \$4,304.00, RPT34890050040A \$4,304.00, RPT34890050050A \$4,304.00, RPT34890050060A \$4,304.00, RPT34890050070A \$4,304.00, RPT34890050080A \$4,245.00, RPT34890060050A \$4,403.00, RPT34890060060A \$4,352.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Treasure Meadows/Wild Rose

Commissioner Kramer made a MOTION to reduce the assessed value by 15% on the parcels, new values as listed RPT53870010050A \$2,816.00, RPT53870010020A \$27,511.00, RPT53870010090A \$28,163.00, RPT53870010100A \$27,028.00, RPT53870020060A \$27,967.00, RPT53870020070A \$27,967.00, RPT53870030080A \$31,295.00, RP092510010010A \$54,082.00, RP09251002011AA \$50,892.00, RP092530030040A \$54,480.00, RP092530030050A \$54,434.00, RP092530030070A \$55,509.00, RP092510010010A \$54,082.00, RP09251002011A \$50,892.00, RP092530030040A \$54,480.00, RP092530030050A \$54,434.00. Commissioner Urie SECONDED. Motion Passed Unanimously.

Stonehedge

Commissioner Kramer made a MOTION to reduce the assessed value to the same land values as used on Field of Dreams Subdivision, new values as listed RPT51550030010A \$42,578.00, RPT51550030020A \$41,821.00, RPT51550030070A \$42,011, RPT51550010060A \$44,695.00, RPT51550010050A \$43,394.00, RPT51550020090A \$43,108.00, RPT51550020100A \$43,108.00, RPT51550020110A \$44,207.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Igloo Development

Commissioner Kramer made a MOTION to reduce the assessed value of the land to \$1.00 per square foot on parcel #RPT2738000040A for a new value of \$99,042.00 and on parcel #RPT2738000030A for a new value of \$78,006.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

L J Bishop Corporation

Commissioner Kramer made a MOTION to reduce the value on parcel # RPT0721000001LA to the same rate as used to calculate the value on the property where ZULU Bagels is located as recalculated to \$337,824.00. Commissioner Urie SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to reduce the value on parcel # RPT5901003003AA to \$5.40 per square foot plus improvements for a new value of \$4,580.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Doug Volmer

Golden Eagle Subd.

Commissioner Kramer made a MOTION to reduce the value by 90% on the parcels, new values as listed RPT21500000010 \$3,147.00, RPT21500000020 \$3,012.00, RPT21500000030 \$2,961.00, RPT21500000040 \$3,029.00, RPT21500000090 \$3,099.00, RPT21500000100 \$3,168.00, RPT21500000110 \$3,167.00, RPT21500000120 \$3,303.00, RPT21500000130 \$3,053.00, RPT21500000140 \$3,041.00, RPT21520001500 \$2,953.00, RPT21520001510 \$3,044.00, RPT21520001520 \$2,994.00, RPT21520001530 \$2,994.00, RPT21520001540 \$2,994.00, RPT21520001550 \$2,994.00, RPT21520001560 \$2,994.00, RPT21520001570 \$2,994.00, RPT21520001580 \$2,994.00, RPT21520001590 \$2,994.00, RPT21520001600, Commissioner Mills SECONDED. Motion Passed Unanimously.

Farmers National Bank

Kimberly Heights

Commissioner Kramer made a MOTION to reduce by 10% the assessed land value on parcels, new value as listed RPK89690000080 \$27,864.00, RPK89690000100 \$27,864.00, RPK89690000110 \$27,864.00, RPK89690000120 \$28,255.00, RPK89690000150 \$27,864.00, RPK89690000180 28,438.00, RPK89690000190 \$28,001.00, RPK89690000200 \$28,509.00, RPK89690000220 \$27,508.00, RPK89690000240 \$27,453.00, RPK89690000260 \$27,864.00, RPK89690000270 \$27,743.00, RPK89690000290 \$27,743.00, RPK89690000300 \$202,246.00, RPK89690000310 \$28,370.00, RPK89690000320 \$28,276.00, RPK89690000340 \$27,864.00, RPK89690000350 \$27,864.00, RPK89690000360 \$27,864.00, RPK89690000370 \$27,864.00, RPK89690000390 \$27,864.00, RPK89690000410 \$27,864.00, RPK89690000440 \$27,598.00, RPK89690000470 \$28,179.00, RPK89690000500 \$27,495.00, RPK89690000510 \$27,375.00, RPK89690000540 \$27,953.00, RPK89690000560 \$28,847.00, RPK89690000600 \$27,774.00, RPK89690000620 \$28,039.00, RPK89690000640 \$29,588.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Wesley Wills

Smiley Creek Ranch

Commissioner Kramer made a MOTION to reduce by 15% the assessed value of parcel

#RPT19150050240A for a new value of \$37,734.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Brian Dey

Mid Valley Development

Commissioner Kramer made a MOTION to reduce by 33% the assessed value of the parcels, new values as listed RPOF6250010020 \$42,527.00, RPOF6250010040 \$42,966.00, RPOF6250010050 \$43,022.00, RPOF6250010070 \$42,657.00, RPOF62600100100 \$42,219.00, RPOF6260010110 \$40,232.00, RPOF6260010120 \$40,232.00, RPOF6260010130 \$40,512.00, RPOF6260010140 \$43,173.00, RPOF6260010150 \$41,043.00, RPOF6260010160 \$40,186.00, RPOF6260010170 \$42,799.00, RPOF6260010180 \$34,142.00, RPOF6260020060 \$34,248.00, RPOF6260020070 \$33,626.00, RPOF6260020080 \$40,432.00, RPOF6260020090 \$41,359.00, RPOF6260020100 \$42,764.00, RPOF6260020110 \$43,069.00, RPOF6260020120 \$43,967.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Brad Wills

Hometowne

Commissioner Mills made a MOTION to reduce the assessed value on parcel # RPT26430050100A by 80% for a new value of \$7,346.00. Commissioner Kramer SECONDED. Motion Passed Unanimously

Commissioner Mills made a MOTION to reduce the assessed value by 15% on the parcels, new values as listed RPT26430010010A \$3,485.00, RPT26430010020A \$3,607.00, RPT26430010030A \$3,469.00, RPT26430010040A \$3,528.00, RPT26430010050A \$3,728.00, RPT16430010060A \$3,621.00, RPT26430010070A \$3,593.00, RPT26430010080A \$3,711.00, RPT26430010090A \$3,657.00, RPT26430010100A \$3,544.00, RPT26430010110A \$3,319.00, RPT26430010120A \$3,319.00, RPT26430010130A \$3,319.00, RPT26430010140A \$3,567.00, RPT26430010150A \$3,567.00, RPT26430010160A \$3,319.00, RPT26430010170A \$3,319.00, RPT26430010180A \$3,319.00, RPT26430010190A \$3,536.00, RPT26430010200A \$3,536.00, RPT26430010210A \$3,319.00, RPT26430010220A \$3,319.00, RPT26430010230A \$3,319.00, RPT26430010240A \$3,567.00, RPT26430020010A \$3,528.00, RPT26430020020A \$3,423.00, RPT26430020030A \$3,423.00, RPT26430020040A \$3,423.00, RPT26430020050A \$3,450.00, RPT26430020060A \$3,528.00, RPT26430020070A \$3,423.00, RPT26430020080A \$3,423.00, RPT26430020090A \$3,423.00, RPT26430020100A \$3,510.00, RPT26430040100A \$36,033.00, RPT26430040150A \$3,485.00, RPT26430040160A \$6,641.00, RPT26430040170A \$3,702.00, RPT26430040180A \$3,785.00, RPT26430040190A \$3,577.00, RPT26430040200A \$3,606.00, RPT26430040210A \$3,606.00, RPT26430040220A \$3,606.00, RPT26430040230A \$3,606.00, RPT26430040240A \$3,606.00, RPT26430040250A \$3,641.00, RPT26430040260A \$3,675.00, RPT26430040270A \$3,683.00, RPT26430040280A \$3,836.00, RPT26430040290A \$3,577.00, RPT26430040300A \$3,340.00, RPT26430040310A \$3,510.00, RPT26430040320A \$3,413.00, RPT26430040330A \$3,413.00, RPT26430040340A \$3,434.00, RPT26430040350A \$3,550.00, RPT26430050010A \$3,508.00, RPT26430050020A \$3,469.00, RPT26430050030A \$3,469.00,

RPT26430050040A \$3,469.00, RPT26430050050A \$3,469.00, RPT26430050060A \$3,469.00, RPT26430050070A \$3,659.00, RPT26430050080A \$3,474.00, RPT26430050090A \$3,469.00, RPT26430060010A \$3,508.00, RPT26430060020A \$3,361.00, RPT26430060030A \$3,469.00, RPT26430060040A \$3,469.00, RPT26430060050A \$3,469.00, RPT26430060060A \$3,361.00, RPT26430060070A \$3,567.00, RPT26430060080A \$3,567.00, RPT26430060090A \$3,361.00, RPT26430060100A \$3,469.00, RPT26430060110A \$3,469.00, RPT26430060120A \$3,469.00, RPT26430060130A \$3,361.00, RPT26430060140A \$3,508.00, RPT26430070010A \$3,510.00, RPT26430070020A \$3,423.00, RPT26430070030A \$3,423.00, RPT26430070040A \$3,423.00, RPT26430070050A \$3,423.00, RPT26430070060A \$3,423.00, RPT26430070070A \$3,468.00, RPT26430070080A \$3,547.00, RPT26430070090A \$3,423.00, RPT26430070100A \$3,423.00, RPT26430070110A \$3,423.00, RPT26430070120A \$3,423.00, RPT26430070130A \$3,423.00, RPT26430070140A \$3,567.00. Commissioner Kramer Seconded. Motion Passed Unanimously.

Kimberly Horizon Crest

Commissioner Mills made a MOTION to reduce the assessed values by 15% on the parcels, new values as listed RPOK3710010020A \$48,993.00, RPOK3710010030A \$48,993.00, RPOK3710010040A \$49,071.00, RPOK3710010050A \$45,607.00, RPOK3710010060A \$47,912.00, RPOK3710010090A \$47,441.00, RPOK3710010100A \$45,607.00, RPOK3710010110A \$45,607.00, RPOK3710010110A \$45,607.00, RPOK3710010120A \$45,455.00, RPOK3710010150A \$51,739.00, RPOK3710010160A \$49,059.00, RPOK3710010170A \$48,826.00, RPOK3710010180A \$45,464.00, RPOK3710010190A \$48,481.00, RPOK3710010240A \$45,407.00, RPOK3710010260A \$45,801.00, RPOK3710010270A \$54,958.00, RPOK3710010280A \$54,679.00, RPOK3710010290A \$54,723.00, RPOK3710010300A \$54,413.00, RPOK3710020050A \$49,023.00, RPOK3710020060A \$45,750.00, RPOK2710020080A \$49,033.00, RPOK3710030010A \$49,189.00, RPOK3710030020A \$45,455.00, RPOK3710030030A \$45,750.00, RPOK3710030050A \$46,875.00, RPOK3710030060A \$48,563.00, RPOK3710030070A \$47,338.00, RPOK3710030080A \$46,173.00, RPOK3710030090A \$48,779.00, RPOK3710030100A \$47,486.00, RPOK3710030110A \$55,709.00, RPOK3710040010A \$47,052.00, RPOK3710040020A \$48,523.00. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Rock Creek Trail

Commissioner Mills made a MOTION to reduce the value of the assessed property by 15%, new values as listed RPT46250050010A \$31,871.00, RPT46250050020A \$32,084.00, RPT46250050030A \$32,084.00, RPT46250050040A \$32,084.00, RPT46250050050A \$32,084.00, RPT46250050060A \$32,084.00, RPT46250050070A \$32,084.00, RPT46250050080A \$32,084.00, RPT46250050090A \$32,084.00, RPT46250050100A \$32,084.00, RPT46250050130A \$32,084.00, RPT46250050140A \$32,084.00, RPT46250050150A \$32,084.00, RPT46250050160A \$32,084.00, RPT46250050170A \$32,084.00, RPT46250050180A \$32,084.00, RPT46250050190A \$32,084.00, RPT46250050200A \$32,084.00, RPT46250050210A \$32,084.00, RPT46250060050A \$32,348.00, RPT46250060070A \$32,206.00, RPT46250060090A \$33,569.00, RPT46250070010A \$33,187.00, RPT46250070020A \$32,848.00, RPT46250070030A \$32,972.00, RPT46250080010A \$32,580.00, RPT46250080020A

\$31,042.00, RPT46250080030A \$31,042.00, RPT46250080040A \$31,042.00, RPT46250080050A \$31,042.00, RPT46250080060A \$31,042.00, RPT46250080070A \$31,042.00, RPT46250080080A \$31,042.00, RPT46250080090A \$31,042.00, RPT46250080160A \$31,042.00, RPT46250080170A \$31,042.00, RPT46250080190A \$31,042.00, RPT46250080200A \$31,042.00, RPT46250090020A \$33,312.00, RPT46250090030A \$33,312.00, RPT46250090050A \$33,312.00, RPT46250100110A \$31,456.00, RPT46250100130A \$31,456.00, RPT46250100180A \$31,870.00, RPT46250100210A \$31,456.00, RPT46250100220A \$31,994.00. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Fieldstone

Commissioner Kramer made a MOTION to reduce the assessed value on the parcels by 15%, new values as listed RPT19150010050A \$3,485.00, RPT19150010060A \$3,576.00, RPT19150010070A \$3,576.00, RPT19150010080A \$3,576.00, RPT19150010090A \$3,576.00, RPT19150010100A \$3,576.00, RPT19150010110A \$3,576.00, RPT19150010120A \$3,799.00, RPT19150010130A \$3,724.00, RPT19150010140A \$3,692.00, RPT19150010150A \$3,649.00, RPT19150020060A \$3,659.00, RPT19150020070A \$3,549.00, RPT19150020080A \$3,549.00, RPT19150020090A \$3,621.00, RPT19150020100A \$3,550.00, RPT19150020110A \$3,621.00, RPT19150020120A \$3,604.00, RPT19150020130A \$3,679.00, RPT19150020140A \$36,085.00, RPT19150020150A \$36,085.00, RPT19150020190A \$37,961.00, RPT19150040010A \$37,650.00, RPT19150050060A \$37,162.00, RPT19150050070A \$36,212.00, RPT19150050080A \$36,212.00, RPT19150050090A \$36,212.00, RPT19150050100A \$3,769.00, RPT19150050110A \$3,623.00, RPT19150050120A \$3,621.00, RPT19150050130A \$3,621.00, RPT19150050140A \$3,621.00, RPT19150050150A \$3,689.00, RPT19150050160A \$37,218.00, RPT19150050170A \$35,272.00, RPT19150050180A \$36,642.00, RPT19150050190A \$37,576.00, RPT19150050200A \$37,388.00, RPT19150050220A \$37,836.00, RPT19150050230A \$37,126.00, RPT19150060060A \$3,839.00, RPT19150060070A \$3,743.00, RPT19150060080A \$3,835.00, RPT19150060090A \$3,746.00, RPT19150060100A \$36,687.00, RPT19150060110A \$36,687.00, RPT19150060120A \$36,687.00, RPT19150060140A \$37,196.00, RPT19160010010A \$3,734.00, RPT19160010020A \$3,658.00, RPT19160010030A \$3,641.00, RPT19160010040A \$3,641.00, RPT19160010050A \$3,641.00, RPT19160010060A \$3,625.00, RPT19160010070A \$6,625.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Miscellaneous Parcels

Commissioner Mills made a MOTION to approve the Assessor recommended changes to the 2011 assessed valuations on the parcels, new values as listed RPT54110000020 \$166,045.00, RPK91560010220 \$218,921.00, RP10S16E080100 \$139,177.00, RPT00010300120 \$70,561.00, RPT00010620120 \$64,074.00, RPT02610090010 \$65,783.00, RPT19150030020 \$193,611.00, RPT1041000011A \$163,193.00, RPT19150020010 \$241,537.00, RPT05570020080 \$406,055.00, MH10S16E262480 \$388.00, RP10S16E262480 \$148,285.00, RPB7241113010A \$53,973.00, RPK91560020020 \$157,728.00, RPB7401008013A \$78,507.00, RPT0001119026A \$99,628.00, RPT0001119028A \$157,432.00, RPO73510000010 \$5,276.00, RPO73510010010 \$55,543.00, RPO73510010020 \$55,288.00, RPO73510010030 \$55,139.00, RPO73510010040 \$55,540.00, RPO73510010050 \$129,020.00,

RPO73510010060 \$126,699.00, RPO73510010070 \$130,450.00, RPO73510010080
\$124,391.00, RPO73510010090 \$129,980.00, RPO73510010100 \$58,577.00,
RPO73510010110 \$58,165.00, RPO73510010120 \$58,779.00, RPO73510010130
\$55,676.00, RPO73510010160 \$55,341.00, RPO73510010170 \$56,572.00,
RPO73510010180 \$55,423.00, RPO73510010200 \$55,689.00, RPO73510010220
\$56,294.00, RPO73510010230 \$56,642.00, RPO73510010240 \$55,546.00,
RPO73510010250 \$55,206.00, RPO73510020010 \$55,468.00, RPO73510020020
\$55,637.00, RPO73510020030 \$55,461.00, RPO73510020040 \$55,504.00,
RPO73510020050 \$55,622.00, RPO73510020060 \$55,543.00, RPO73510020070
\$55,325.00, RPO73510020080 \$55,153.00, RPO73510020090 \$55,632.00,
RPO73510020100 \$55,491.00, RPO73510020110 \$56,904.00, RPO73510020120
\$58,236.00, RPO73510020130 \$57,043.00, RPO73510020140 \$57,901.00,
RPO73510020150 \$57,966.00, RPO73510020160 \$55,257.00, RP10S17E217290
\$62,531.00, RPO88010000270 \$231,898.00, RPT4021000037E \$157,523.00,
RPT4881003004A \$122,732.00, RPT00010620130 \$46,989.00, RPT21610040200
\$67,425.00, RP10S16E233650 \$245,473.00, RPM93710066730 \$30,702.00,
RPT49510040030 \$233,499.00, RPT55550010040 \$152,478.00, RP08S14E328400
\$403.00,RP08S14E329050 \$352,307.00, RPOB5110000660 \$31,072.00,
RPT25410030110 \$212,853.00, RPK91560050090 \$30,664.00, RP09S17E356605
\$44,311.00, RP09S17E356685 \$5,188.00, RPT0001055026A \$75,820.00,
RPT16340060030 \$156,803.00, RPT05570010250 \$65,328.00, RPT05570010260
\$63,243.00, RPT38830030120 \$302,737.00, RPO88010000080 \$221,687.00,
RPK91560010050 \$308,274.00, RPT00107140046 \$260,255.00, RPT23530010030
\$163,200.00, RPT4511000013A \$255,690.00, RPK91560040160 \$253,223.00,
RPT00107178425 \$19,687,297.00, RPT0841000001B \$49,253,403.00 RPT05570010150
\$402,705.00, RPO6401000003B \$71,664.00, RPT4361000016B \$89,501.00,
RPT2921001001A \$70,503.00, RPT2921001005A \$161,946.00, RPT2921003001A
\$338,724.00, RPT2921002001A \$428,904.00,RPT2921002006A \$108,541.00,
RPT3121000012A \$27,255.00, RPT35610000060 \$125,855.00, RPT49530010090
\$190,998.00, RPK87150020180 \$158,092.00, RPK91560050040 \$205,253.00,
RPK8661011012A \$48,138.00, RPT3281001011A \$25,618.00, RPT3281001011B
\$27,509.00, RPT00010850220 \$177,563.00, RPT00011270160 \$106,845.00,
RPT00011500040 \$25,003.00, RPT0001100015A \$235,511.00, RPT0001118009A
\$151,550.00, RPT00107093900 \$66,193.00, RPT4361000009A \$76,098.00,
RPT37610010060 \$150,883.00, RPT05570020020 \$376,903.00, RP09S15E153600
\$107,460.00, RP11S15E014240 \$42,876.00, MHF85410020050 \$20,720.00,
MHF8541002005C \$17,890.00, MHF8541002005F \$7,380.00RPT2481002025B
\$100,608.00, RPT42540030130 \$127,388.00, RPT03420040230 \$167,873.00,
RPT30010020290 \$121,675.00, RP10S18E090090 \$198,516.00RPK91560060010
\$318,581.00, RPT3561000003B \$33,695.00, RPK9181000003B \$74,282.00,
MH11S18E320010 \$31,245.00, RPT4561000008C \$24,911.00, RPT0001140016B
\$62,453.00, RPT0557001012A \$391,310.00, RPT0557001013A \$66,131.00,
RPT17810050060 \$144,262.00, RPT54150010030 \$278,405.00, RPT54150020040
\$277,578.00, RPT08310040090 \$130,412.00, RPOB411000006A \$152,924.00,
RPOB411000006B \$712.00, RPT00010680050 \$84,028.00, RPK91560010090
\$208,634.00, RPT5951003012A \$359,224.00, RPT05560010120 \$204,602.00,
RPT00107034805 \$4,072.00, RPT00107034820 \$343,011.00, MHE9441098011A
\$28,645.00, RPT00011110050 \$71,499.00, RPT51460060090 \$169,515.00,

RPB72411230100 \$102,039.00, RPT10610010070 \$151,340.00, RPT21610050020 \$85,320.00, RPT6021000021F \$67,181.00, RPT55550030010 \$136,160.00, RPT1032001003A \$2,050,092.00, RPT05510000080 \$227,390.00, RPT16280030010 \$255,506.00, RPK91560010180 \$228,506.00, RPT16300030060 \$117,276.00. Commissioner Urie SECONDED. Motion Passed Unanimously.

Commissioners returned to regular session at 4:35 p.m.

There being no further business, the Board recessed until 8:00 a.m., July 12, 2011, 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, 2011, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 11 July.

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

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

In the Matter of INDIGENT

Commissioner Kramer made a MOTION to approve case numbers 98628, 98632, 98634, 98640 and 98692. Commissioner Mills SECONDED. Commissioner Kramer Discussion did not show for interviews. Motion Failed Unanimously.

Commissioner Kramer made a MOTION to approve case number 98080 and release lien with a \$50.00 per month pay back. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 93606 with a \$25.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 98659. Discussion Commissioner Kramer treatment plan #1. Commissioner Mills SECONDED. Motion

Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 98726 with a \$30.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to suspend case number 98728 pending SSDI and Medicaid. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 98631 with a \$25.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 97810 and subordinate loan and take a second position. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 98449. Commissioner Kramer SECONDED. Discussion Commissioner Mills not a Twin Falls County resident. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 98548 with a \$25.00 per month pay back. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 98610. Commissioner Kramer SECONDED. Discussion Commissioner Mills treatment plan #2. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 98650 with a \$50.00 per month pay back and the surgery to be done in Twin Falls. Commissioner Mills SECONDED. Discussion Commissioner Kramer due to the contract with St. Luke's, the surgery should be done in Twin Falls. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 98723 with a \$25.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 98742 for \$425.00 rental assistance with a \$25.00 per month pay back. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 97910 for services from 5.22 – 5.27 with a \$25.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 98459. Commissioner Mills SECONDED. Discussion Commissioner Kramer incomplete application. Motion Failed Unanimously.

Commissioner Kramer made a MOTION to approve case number 98633 with a \$25.00 per month pay back. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to suspend case number 98653 pending Medicaid. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 98677. Commissioner Mills SECONDED. Discussion Commissioner Kramer incomplete application. Motion Failed Unanimously.

Commissioner Mills made a MOTION to approve case number 98708 and take \$10,000.00 savings and with a \$300.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to suspend payback on case number 97211 for 3 months. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 98729. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 98203. Commissioner Urie SECONDED. Motion Passed Unanimously. (Mills Absent)

In the Matter of CONSENT CALENDAR

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

Commissioner Kramer made a MOTION to approve the employee requisition for a probation officer at Magistrate Probation. Commissioner Mills SECONDED. Discussion Commissioner Kramer this is replacing a person that left. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve the status sheet for Magistrate Probation. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve the two catering permits for Video Mexico on July 15, and Sorans Restaurants on Sept 3 through Sept 5. Commissioner Mills SECONDED. Motion Passed Unanimously.

In the Matter of HOSPITAL

Commissioners Kramer and Mills attended a Hospital Transitional meeting.

There being no further business, the Board recessed until 8:00 a.m., July 13, 2011, 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, 2011, 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 Leon Mills and
Commissioner Terry Kramer.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETING

Commissioners attended IAC District IV meeting.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Mills made a MOTION to go into executive session at 4:10 p.m. 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, Mills yes, Kramer yes)

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

In the Matter of INDIGENT

Commissioner Mills made a MOTION to approve case number 98744 for \$695.00 cremation with \$255.00 payback from Social Security's Death Benefit. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie absent)

There being no further business, the Board recessed until 8:00 a.m., July 14, 2011, 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, 2011, 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 Leon Mills 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 and tax cancellations.

Commissioner Kramer made a MOTION to approve the status sheets as presented. Commissioner Mills SECONDED. Discussion Commissioner Kramer these are for temporary help in the Treasurer's office. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve the employee requisition for TARC. Commissioner Mills SECONDED. Commissioner Urie SECONDED. Motion Passed.

Commissioner Kramer made a MOTION to approve the alcohol catering permits for Soran's on 7.23, El Corporal on 7.15, 7.22, 7.23, 7.29 and 7.30. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve the tax cancellation on RPT00107141850A for \$18.90. Commissioner Mills SECONDED. Discussion Commissioner Kramer this was due to a discrepancy on the amount of the check. Motion Passed Unanimously.

In the Matter of MEETING

Commissioners met with IT Personnel for department update.

Commissioner Kramer attended Rotary meeting.

Commissioner Kramer attended Rural Development meeting.

There being no further business, the Board recessed until 8:00 a.m., July 15, 2011, 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, 2011, 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 Leon Mills 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 and

tax cancellations.

No items to be considered.

In the Matter of ZONING

Commissioners considered Fee Waiver Request for Fairgrounds.

Commissioner Kramer made a MOTION to waive the fee for the Sheriff's Building out at the Fairgrounds. Commissioner Mills SECONDED. Discussion Commissioner Kramer this is our building so it makes no sense to pay ourselves. Motion Passed Unanimously.

Commissioners met with Health Department Officials to discuss Area of Impact drain fields.

In the Matter of JUVENILE

Commissioners attended Joint Powers meeting.

There being no further business, the Board recessed until 8:00 a.m., July 18, 2011, 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 18, 2011, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 15 July.

PRESENT: Commissioner Leon Mills and Commissioner Terry Kramer.

ABSENT: Commissioner George Urie.

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 and tax cancellations.

Commissioner Mills made a MOTION to approve the two status sheets from the Assessor's office. Commissioner Kramer SECONDED. Discussion Commissioner Kramer these were temporary help for the appraisal season. Motion Passed Unanimously. (Urie absent)

There being no further business, the Board recessed until 8:00 a.m., July 19, 2011, 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, 2011, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 18 July.

PRESENT: Commissioner Leon Mills 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 Mills made a MOTION to go into executive session at 9:00 a.m. pursuant to Idaho Code §67-2345D records exempt from the public for indigent hearings. Commissioner Kramer SECONDED. Motion passed after roll call vote. (Mills yes, Kramer yes) Urie absent.

Commissioners returned to regular session at 9:40 a.m.

In the Matter of INDIGENT

Commissioner Mills made a MOTION to approve case numbers 98685 and 98698. Commissioner Kramer SECONDED. Discussion Commissioner Mills not Twin Falls County resident and did not show for interview. Motion Failed Unanimously. (Urie absent)

Commissioner Mills made a MOTION to approve case number 98658. Commissioner Kramer SECONDED. Discussion Commissioner Mills not indigent. Motion Failed Unanimously. (Urie absent)

Commissioner Mills made a MOTION to approve case number 98746. Commissioner Kramer SECONDED. Discussion Commissioner Mills the applicant quit her job. Motion Failed Unanimously. (Urie absent)

Commissioner Mills made a MOTION to approve case number 98357 with a \$100.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie absent)

Commissioner Mills made a MOTION to approve case number 98729. Commissioner Kramer SECONDED. Discussion Commissioner Mills treatment plan #2. Motion Passed Unanimously. (Urie absent)

Commissioner Mills made a MOTION to approve case number 98577 with a \$30.00 per

month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie absent)

Commissioner Mills made a MOTION to approve case number 98717 and split the payback between the two accounts. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie absent)

Commissioner Mills made a MOTION to approve case number 98402. Commissioner Kramer SECONDED. Discussion Commissioner Mills treatment plan #1. Motion Passed Unanimously. (Urie absent)

Commissioner Mills made a MOTION to approve case number 98734 with a \$200.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie absent)

Commissioner Mills made a MOTION to approve case number 98753 for \$385.00 rental assistance with a \$25.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie absent)

Commissioner Mills made a MOTION to approve case number 98630. Commissioner Kramer SECONDED. Discussion Commissioner Mills not indigent. Motion Failed Unanimously. (Urie absent)

Commissioner Mills made a MOTION to approve case number 98637 with a \$35.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie absent)

Commissioner Mills made a MOTION to approve case number 98641. Commissioner Kramer SECONDED. Discussion Commissioner Mills incomplete application. Motion Failed Unanimously. (Urie absent)

Commissioner Mills made a MOTION to approve case number 98656 with a \$25.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie absent)

Commissioner Mills made a MOTION to approve case number 98737. Commissioner Kramer SECONDED. Discussion Commissioner Mills incomplete application. Motion Failed Unanimously. (Urie absent)

Commissioner Mills made a MOTION to approve case number 98745 with a \$25.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie absent)

Commissioner Mills made a MOTION to approve case number 98758. Commissioner Kramer SECONDED. Discussion Commissioner Mills not last resource. Motion Failed Unanimously. (Urie absent)

Commissioner Mills made a MOTION to reconsider and suspend case #98758.

Commissioner Kramer SECONDED. Discussion Commissioner Mills there was no insurance and the client is pending SSD so we will suspend the case pending that option. Motion Passed Unanimously. (Urie absent)

In the Matter of ZONING

Commissioners conducted public hearing to consider a City of Kimberly Area of Impact Ordinance.

Commissioner Kramer opened the public hearing to consider the City of Kimberly Area of Impact Ordinance at 10:10 a.m.

Rick Dunn, County P&Z administrator reviewed the process undertaken with the City of Kimberly to update the Kimberly Area of Impact.

Neither written comment nor any public input received.

Commissioner Kramer closed the public hearing at 10:12 a.m.

Commissioner Mills made a MOTION to approve the City of Kimberly Area of Impact Ordinance 219. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie absent)

ORDINANCE NO. 219

AN ORDINANCE OF THE COUNTY OF TWIN FALLS, IDAHO, AMENDING CHAPTER 9 OF TITLE 8 OF THE TWIN FALLS COUNTY CODE, BY ADOPTING TWIN FALLS COUNTY CODE TITLE 8, CHAPTER 9, SECTION 19 A, WHICH CREATES A REVISED AREA OF IMPACT AND ZONING DISTRICTS MAP FOR THE CITY OF KIMBERLY, IDAHO AREA OF IMPACT; ESTABLISHING THE AREA OF IMPACT AND PROCEDURE, ENFORCEMENT AND ADMINISTRATION OF THE AREA OF IMPACT; REPEALING ALL CODE SECTIONS OR PARTS THEREOF IN CONFLICT HEREWITH; AND PROVIDING FOR THE EFFECTIVE DATE.

WHEREAS, the County of Twin Falls, Idaho, deems it necessary to protect and promote the public health, safety and community welfare of the City of Kimberly, and

WHEREAS, the County of Twin Falls, Idaho anticipates future growth and the need for orderly development, and

WHEREAS, the City of Kimberly, Idaho and Twin Falls County, Idaho have agreed to the manner of administration of the City of Kimberly, Idaho Area of Impact, and

WHEREAS, a draft of this ordinance, and the recommendation of the City of Kimberly Planning and Zoning Commission was considered and adopted by the Kimberly City Council at a duly noticed public hearing on the 11th day of January, 2011.

WHEREAS, a draft of this ordinance was considered by the Twin Falls County Planning and Zoning Commission at a duly noticed public hearing on the 12th day of May, 2011.

WHEREAS, a draft of this ordinance, and the recommendation of the Twin Falls County Planning and Zoning Commission was considered by the Twin Falls Board of County Commissioners at a duly noticed

public hearing on the 19th day of July, 2011.

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

Twin Falls County Code Title 8 Chapter 9 Section 19 B. Kimberly, Idaho is hereby adopted as
follows:

8-9-19 A: Kimberly, Idaho

8-9-19 B. 1: Integration of Recitals:

The recitals set forth in this Ordinance are incorporated in this Chapter and by this reference made a part hereof.

8-9-19 B. 2: Geographic Area of City Impact:

The agreed upon Area of City Impact is established and set forth therein as the City of Kimberly, Idaho Area of Impact and described as: south half of Sections 16, 17, and 18 of Township 10 South, Range 18 East, along with Section 19, 20, 21, 28, 29, 30 of Township 10 South Range 18 East, B.M. Twin Falls County

8-9-19 B. 3: Governing Plan and Ordinance:

- a. The City of Kimberly Comprehensive Plan, Comprehensive Plan Land Use map, Zoning Districts map, Area of Impact map, and Kimberly City Code Title 8 Chapter 17 shall comprise the governing plan and ordinance.
- b. Within the Area of City Impact, any parcel of land used solely for agricultural purposes, may continue said use until a change of use occurs.

8-9-19 B. 4: Administration:

- a. The Board of Commissioners of Twin Falls County hereby appoints and authorizes the City of Kimberly, its agents and employees to enforce and administer the provisions of Title 8 Chapter 17 of the Kimberly City Code, to charge and collect fees for such administrative duties as adopted by reference herein for the Area of City Impact.
- b. The City of Kimberly accepts the appointment and authorization.
- c. The Board of Commissioners of Twin Falls County hereby appoints the Kimberly City Planning and Zoning Commission as the Area of City Impact Commission to administer Title 8 Chapter 17 of the Kimberly City Code in the Area of City Impact. The City of Kimberly accepts the appointment. Two (2) of the Area of City Impact Commission members shall serve as representatives of the Area of Impact. The two (2) Area of Impact members shall be appointed by the Board of County Commissioners with the concurrence of the Kimberly City Council.
- d. The two (2) Area of Impact members so appointed shall serve a term of three (3) years and may succeed themselves for one full term. A County appointee appointed to fill a vacated, but unexpired term, shall serve the balance of the term of three (3) years. Members appointed by the County Commissioners

shall be residents within the Area of Impact, residing outside the City limits and shall vote on all issues coming before the Commission.

- e. All applications for preliminary plats of subdivisions, vacations, rezones, special use permits, variances, and other such permits shall be submitted to the City in accordance with the provisions of Kimberly City Code. All applications for final plats of subdivisions, for vacations and rezones shall be submitted to the City Council for their recommendation and action, prior to submission to the Board of County Commissioners. The Board of County Commissioners may approve, deny or remand the application.
- f. Any person directly aggrieved and affected by the recommended approval, denial, or final decision made by The City of Kimberly Planning and Zoning Commission or City Council regarding property located within the Area of City Impact may appeal to the Board of County Commissioners.

8-9-19 B. 5: Enforcement:

- a. The Board of Commissioners of Twin Falls County appoints and authorizes the City of Kimberly and its employees and agents to enforce compliance with the provisions of this Chapter and the regulations adopted herein, and to institute civil action in district court on behalf of Twin Falls County, provided that the City pays all costs associated with such enforcement action initiated by the City.
- b. The City of Kimberly accepts the appointment and authorization.

8-9-19 B. 6: Renegotiation: The Area of City Impact may be reviewed and renegotiated at any time upon written request of either party hereto. In any event, pursuant to Idaho Code 67-6526 (e), the City and the County shall review the agreement every ten (10) years.

8-9-19 B. 7: Repeal of Conflicting Provisions:

All ordinances and code sections or parts thereof in conflict with this ordinance are hereby repealed.

8-9-19 B. 8: Severability:

The ordinance is hereby declared to be severable. Should a court of competent jurisdiction declare any portion of this ordinance invalid, the remaining provisions shall continue in full force and effect and shall be read to carry out the purpose(s) of the ordinance before the declaration of partial invalidity.

8-9-19 B. 9: Effective Date:

This ordinance shall be effective upon passage and publication as provided by law.

Approved by the Board of County Commissioners of Twin Falls County, Idaho, on this 19th day of July, 2011.

Board of Commissioners of
Twin Falls County, Idaho

/s/ George Urie
George Urie, Chairman

/s/ Terry Ray Kramer
Terry Ray Kramer, Commissioner

/s/ Leon Mills
Leon Mills, Commissioner

Attest:

/s/ Kristina Glascock
Kristina Glascock, Clerk

In the Matter of SOIL CONSERVATION

Commissioner Kramer attended Soil Conservation District meeting.

There being no further business, the Board recessed until 8:00 a.m., July 20, 2011, 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, 2011, 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 Leon Mills and Commissioner Terry Kramer.

ABSENT: Commissioner George Urie.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

9

In the Matter of MEETING

Commissioner Urie attended NACO conference in Portland Oregon.

In the Matter of CONSENT CALENDAR

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

Commissioner Mills made a MOTION to approve the Alcohol Catering License for The Snug Bar on 7.22.11. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve the 2012 alcohol license for Sakura Japanese Steak House. Commissioner Kramer SECONDED. Motion Passed Unanimously.

In the Matter of CONTRACTS

Commissioners considered Vehicle Loan Agreement with First Federal.

Commissioner Mills made a MOTION to approve the loan agreement with First Fed for a vehicle loan for Emergency Services. Commissioner Kramer SECONDED. Discussion Commissioner Kramer this will allow Emergency Services to have a new vehicle and spread the payments out to fit in her budget. Motion Passed Unanimously.

In the Matter of MEETING

Commissioners met with Megan Fuller from AT&T Mobility to discuss the Addison Ave. communications tower.

There being no further business, the Board recessed until 8:00 a.m., July 21, 2011, 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, 2011, 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 Leon Mills and Commissioner Terry Kramer.

ABSENT: Commissioner George Urie.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETING

Commissioner Urie attended NACO conference in Portland Oregon.

In the Matter of CONSENT CALENDAR

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

Commissioner Mills made a MOTION to approve the status sheet as presented.

9

Commissioner Kramer SECONDED. Discussion Commissioner Mills this is a step increase for TARC. Motion Passed Unanimously. (Urie absent)

In the Matter of INDIGENT

Commissioners considered Waiver of Notice for property foreclosure.

David Coleman from First Fed presented a Waiver of Notice request on property that was foreclosed on. Due to errors from the title company the required notice was not sent properly. The Waiver of Notice will allow First Fed to proceed with selling the property and will apply any excess funds to the county.

Commissioner Mills made a MOTION to approve the Waiver of Notice. Commissioner Kramer SECONDED. Discussion Commissioner Kramer legal has reviewed this notice and has recommended approval. Motion Passed Unanimously. (Urie absent)

In the Matter of CONTRACT

Commissioners considered NEOGOV, Inc. service agreement.

Commissioner Mills made a MOTION to approve the NEOGOV, Inc. service agreement. Commissioner Kramer SECONDED. Discussion Commissioner Kramer this allows HR to proceed with online applications and make the application process streamlined. It has been reviewed by legal. Motion Passed Unanimously. (Urie absent)

In the Matter of COMMISSIONER PROCEEDINGS

Commissioners considered amending agenda to include June Accounts Payable.

Commissioner Mills made a MOTION to amend the agenda to include the June Accounts Payable. Commissioner Kramer SECONDED. Discussion Commissioner Kramer this was inadvertently left off the agenda and due to vacations and such it needs to be considered immediately. Motion Passed Unanimously.

In the Matter of BUDGET

Commissioners considered the June accounts payable.

Commissioner Mills made a MOTION to approve the June accounts payable in the amount of \$2,711,844.85. Commissioner Kramer SECONDED. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 22, 2011, 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, 2011, 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 Leon Mills and Commissioner Terry Kramer.

ABSENT: Commissioner George Urie.

STAFF: Deputy Clerk Shannon Carter.

9

The following proceedings were held to wit:

In the Matter of CONSENT CALENDAR

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

Commissioner Mills made a MOTION to approve the status sheet for the Assessor's office. Commissioner Kramer SECONDED. Discussion Commissioner Mills this is a grade increase. Motion Passed Unanimously. (Urie absent)

Commissioner Mills made a MOTION to approve the employee requisition for Buhl DMV. Commissioner Kramer SECONDED. Discussion Commissioner Mills this is a part time position due to a death. Motion Passed Unanimously. (Urie absent)

In the Matter of COMMISSIONER PROCEEDINGS

Commissioners considered amending agenda to include Rural Economic Development MOU.

Commissioner Mills made a MOTION to amend the agenda to include the Rural Economic Development MOU. Commissioner Kramer SECONDED. Discussion Commissioner Kramer this was put on hold and slipped through the cracks and must be done or the Rural Economic guy will not get paid. Motion Passed Unanimously. (Urie absent)

In the Matter of CONTRACTS

Commissioner Mills made a MOTION to approve the Rural Economic Development MOU. Commissioner Kramer SECONDED. Discussion Commissioner Kramer this has been budgeted for 2012 and Larry Hall is doing a good job. Motion Passed Unanimously. (Urie absent)

In the Matter of PUBLIC ASSEMBLY

Commissioners considered Public Assembly Permit for Buhl Bunch Car Club.

Commissioner Mills made a MOTION to approve the Public Assembly Permit for the Buhl Bunch Car Club. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie absent)

There being no further business, the Board recessed until 8:00 a.m., July 25, 2011, 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 25, 2011, 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 Leon Mills.
and Commissioner Terry Kramer.

ABSENT: None

STAFF: Deputy Clerk Shannon Carter.

9

The following proceedings were held to wit:

In the Matter of CONSENT CALENDAR

Items that may be considered: status sheets, employee requisitions, alcohol licenses, April Minutes and tax cancellations.

Commissioner Kramer made a MOTION to approve the April Minutes as presented. Commissioner Mills SECONDED. Motion Passed Unanimously.

In the Matter of HOSPITAL

Commissioners considered Hospital Board appointment.

Commissioner Mills made a MOTION to appoint Terry Kramer to another term on the Hospital Board. Commissioner Urie SECONDED. Discussion Commissioner Urie Commissioner Kramer is getting familiar with the position and is doing a good job. Motion Passed Unanimously. (Kramer abstained)

In the Matter of BUDGET

Kristina Glascock, Clerk presented the Quarterly Statement.

Kristina Glascock, Clerk/Auditor reviewed the Quarterly Statement with the Commissioners.

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 26, 2011, 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, 2011, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 25 July.

PRESENT: Commissioner George Urie, Commissioner Leon Mills 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 Kramer made a MOTION to go into executive session at 9:00 a.m. pursuant to Idaho Code §67-2345D records exempt from the public for indigent hearings. Commissioner Mills SECONDED. Motion passed after roll call vote. (Urie yes, Mills yes, Kramer yes)

Commissioners returned to regular session at 9:28 a.m.

In the Matter of INDIGENT

9

Commissioner Kramer made a MOTION to approve case numbers 98654, 98657, 98664 and 98666. Commissioner Mills SECONDED. Discussion Commissioner Kramer incomplete application. Motion Failed Unanimously.

Commissioner Mills made a MOTION to approve case number 98235. Commissioner Kramer SECONDED. Discussion Commissioner Mills treatment plan #4. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 98318 with a \$25.00 per month pay back. Commissioner Mills SECONDED. Discussion Commissioner Kramer this was sent to medical review and the procedures were medically appropriate. Motion Passed Unanimously.

Commissioner Mills made a MOTION to suspend case number 98639 for 3 months. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 98717 for treatment plan #3 excluding the narcotics. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 98759. Commissioner Kramer SECONDED. Discussion Commissioner Mills no letter of medical necessity. Motion Failed Unanimously.

Commissioner Kramer made a MOTION to approve case number 98773. Commissioner Mills SECONDED. Discussion Commissioner Kramer not indigent. Motion Failed Unanimously.

Commissioner Mills made a MOTION to approve case number 98319. Commissioner Kramer SECONDED. Discussion Commissioner Mills treatment plan #10. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 98361 treatment plan #12 and 13 and start process to apply for insurance. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 98593. Commissioner Kramer SECONDED. Discussion Commissioner Mills not a resident at time of service. Motion Failed Unanimously.

Commissioner Kramer made a MOTION to approve case number 98672 with a \$25.00 per month pay back. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 98440. Commissioner Kramer SECONDED. Discussion Commissioner Mills treatment plan #7. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 98496. Commissioner Mills SECONDED. Discussion Commissioner Kramer treatment plan #2. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 98586. Commissioner Kramer SECONDED. Discussion Commissioner Kramer treatment plan #2. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 98776. Commissioner Mills SECONDED. Discussion Commissioner Kramer this was poor budgeting on the applicant's part and there are funds available to pay the rent. Motion

9

Passed Unanimously.

In the Matter of ZONING

Commissioners conducted a Public Hearing to consider the Filer Area of Impact Zoning Change Ordinance.

Commissioner Urie read the City Ordinance as adopted by the City of Filer.

Commissioner Urie opened the public hearing for the City of Filer's request to change the Area of Impact.

Commissioner Urie requested that Deputy Clerk Shannon Carter read the comment letters from South Central Public Health District and Balanced Rock Soil Conservation District. The letters were read into the record.

Tim Vawser, EHM Engineers reviewed the procedure followed during the process to apply for the change to the Area of Impact Zoning. Mr. Vawser noted that wells in the area have been tested and are under the level of concern for Nitrate levels. He noted SCPHD would have control over the issuing of permits based on the size of homes and will have approval or denial authority.

Brian Dey, Owner of Mountain Vista Estates noted he has followed the process as required by the City of Filer. Mr. Dey reviewed the size of the overall property and discussed the deed restriction that allowed the property to meet the required space rules.

Ross Drown, the original owner of the property and part owner of the golf course spoke. Mr. Drown noted the course has been there for over 40 years and gave the Commissioners a history of the property and the Area of Impact. Mr. Drown noted that Mr. Dey is trying to survive the tough economic times and will continue to maintain the area and provide smaller lots for people not interested in the larger lots and asked the Commissioners to consider the change due to the economic times.

Bob Templeman, City of Filer noted that the Filer City Council approved the change and noted that SCPHD is part of the requirement for them to meet with the common ground. The property is unique and the City of Filer would not be supportive of another area that does not include a golf course. The City of Filer does not benefit from the change other than the potential of income from the golf course, not from the development of the housing. The city is in support of the development.

Bob Perring, City of Filer Councilman noted he is not in support of the change and asked that the one acre requirement stay.

Commissioner Kramer asked Brain Dey and Tim Vawser about the legal tie to the one acre minimum and how does the half acre tie to the other half acre golf course area on a permanent basis if the golf course went into default and no longer exists.

Tim Vawser noted the deed restriction would restrict the sale of the golf course and further development of the area. SCPHD is looking for density and this process has been approved in several other circumstances and is perfectly applicable. Commissioner Kramer asked why the Ordinance did not note the connection between the golf course and the developed lots. Mr. Vawser noted the City of Filer would have to issue the building permits and additional checks and balances were in place due to the permit requirements. Mr. Dey noted the deed restriction would meet the open space lot requirements. The only way it could be removed would be if services were available to the homes. Mr. Dey noted the golf course is sound and there are millions of dollars invested in the project. Mr. Dey noted the land would be deed restricted and that could

9

not be removed unless the city approved and provided services to the area which is not likely.

Commissioner Urie asked how the deed restriction is done. Mr. Vawser noted it would be done through a title company and the deed restriction would still be in place if there was a bankruptcy or anything. Commissioner Urie noted that if a deed restriction was added by an owner, it could be removed by that same owner. Mr. Dey noted that the golf course ground deed is tied to the lots. Mr. Vawser noted there are deed restrictions on other properties and the title companies are responsible to make sure those restrictions are upheld. Commissioner Urie noted that other similar properties are set up as a PUD and asked why this property was not. Mr. Vawser noted that originally the subdivision was designed differently and due to economic concerns, things had to be

changed and going to a PUD at this point would be cost prohibitive. Commissioner Urie noted there needs to be assurances that the common ground would be maintained.

Commissioner Kramer asked if there would be a permanent easement on the property owner's deed that ties the property to the golf course. Mr. Vawser noted there is nothing on the property owner's deed, it is all on the golf course deed. Commissioner Kramer noted that if there is no legal way to tie the lot to the golf course, the golf course property becomes another subdivision. Mr. Vawser noted there should be some way through the title company to do that. An easement would allow the property owner to make changes to the golf course and that would not be a good thing. Mr. Dey noted he has been assured by an attorney, title fact and EHM Engineers that a deed restriction could be put in place on the Golf Course that would meet all requirements.

Commissioner Mills noted the Ordinance opened up area not specific to the Golf Course. Mayor Templeman noted it was not within the scope of the special use permits. Commissioner Urie noted the Ordinance was not specific and required a deed restriction. Mr. Dey noted he was stuck in the middle and the City had approved it, but the County would not provide what wording or changes required to get the necessary approval to proceed with the development. Mr. Vawser noted that the Ordinance could be deemed invalid if the SCPHD changed its policy. Commissioner Urie noted that the ordinance needs to be specific enough to avoid setting precedence for other areas in the county to be changed.

Commissioner Kramer noted there needs to be a recorded deed restriction that protects that area forever and that needs to be noted in the Ordinance.

Commissioner Urie asked what the cost of a PUD would be. Mr. Vawser noted that with all the costs and lots not selling, it would be costly. Mr. Dey also noted some of the lots are sold and would require a lot of changes. He noted he is trying to provide a community and city economic benefit and would like to make it work for everyone.

Commissioner Urie closed the public hearing.

Commissioner Kramer made a MOTION to take the Ordinance under advisement and talk to legal and issue a decision within 10 working days. Commissioner Mills SECONDED. Motion Passed Unanimously.

In the Matter of CONSENT CALENDAR

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

No items to consider.

In the Matter of CONTRACTS

Commissioners considered the REEZ Program Contract Amendment #2.

9

Mark Brunelle, reviewed the REEZ Program with the Commissioners and noted the gas generation is not enough to do a contract with a company to generate power. The grant will be closed out to eliminate the power generation portion of the grant.

Commissioner Kramer made a MOTION to approve the REEZ Program Contract Amendment #2. Commissioner Mills SECONDED. Motion Passed Unanimously.

In the Matter of SIRCOMM

Commissioners considered SIRCOMM Joint Powers Agreement.

Commissioner Kramer made a MOTION to approve the SIRCOMM Joint Powers Agreement. Commissioner Mills SECONDED. Motion Passed Unanimously.

In the Matter of MEETING

Commissioners attended a conference call meeting with Duane Priest from Geographic Mapping Consultants to discuss the Commissioner District Boundaries.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Kramer made a MOTION to go into executive session at 3:40 p.m. pursuant to Idaho Code §67-2345D records exempt from the public for indigent hearings. Commissioner Mills SECONDED. Motion passed after roll call vote. (Urie yes, Mills yes, Kramer yes)

Commissioners returned to regular session at 3:45 p.m.

Commissioner Kramer made a MOTION to approve case number 98777 for \$1370.00 for burial. Commissioner Mills SECONDED. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 27, 2011, 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, 2011, 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 George Urie, Commissioner Leon Mills 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 Kramer made a MOTION to go into executive session at 8:40 a.m. pursuant to Idaho Code §67-2345D records exempt from the public for indigent hearings. Commissioner Mills SECONDED. Motion passed after roll call vote. (Urie yes, Mills yes, Kramer yes)

Commissioners returned to regular session at 8:45 a.m.

Commissioner Kramer made a motion to approve case number 98778 for \$1370.00 for burial. Commissioner Mills SECONDED. Motion Passed Unanimously.

In the Matter of PROPERTY

Commissioners met with State Probation and Parole officials to discuss County property.

In the Matter of SOLID WASTE

Commissioner Urie attended Southern Idaho Solid Waste Board meeting.

In the Matter of CONSENT CALENDAR

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

Commissioner Mills made a MOTION to approve the employee requisition for a part time hospital maintenance person to help Mike Lewis. Commissioner Kramer SECONDED. Motion Passed Unanimously.

In the Matter of MEETING

Commissioners met with Twin Falls City Officials to discuss Southern Idaho Solid Waste.

There being no further business, the Board recessed until 8:00 a.m., July 28, 2011, 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, 2011, 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 George Urie, Commissioner Leon Mills and Commissioner Terry Kramer.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of PUBLIC HEARING

Commissioners conducted public hearing to consider a Livestock Control Ordinance.

Commissioner Urie opened the public hearing at 10:00 a.m.

Darrin Brown, Twin Falls County Sheriff's Dept gave a brief description of the Ordinance and the need for the Ordinance. Deputy Brown noted there are multiple landowners in the County that allow their livestock to roam free on other landowner's property. The Ordinance does not affect open range nor herd district lines, it only gives officers the ability to issue a citation to people continually in violation. Deputy Brown noted it is a safety issue.

Bill Brockman, noted he was not opposed to the Ordinance but felt the penalty did not fit the crime, and felt the amount of the fine was excessive due to the large numbers of cattle and horses alone in Twin Falls County. Mr. Brockman asked for clarification on

9

several portions of the Ordinance. Mr. Brockman also noted the Ordinance would impact the 4-H students negatively. Mr. Brockman suggested giving 2 warnings and then the 3rd offense would begin the steps noted in the Ordinance. Mr. Brockman also noted the timing of the hearing was not advantageous to the cattleman.

Charlie Howell, President of Magic Valley Cattleman's Association, requested additional time to review the Ordinance and recommend changes. Mr. Howell reviewed the penalties and expressed his opinion they were excessive and did not give an officer any discretion. Mr. Howell noted there needs to be further guidance on the process of impounding of animals. Mr. Howell expressed the concern of harassment from neighbors was not taken into consideration in the Ordinance. Mr. Howell asked for time to work with Deputy Brown to rework and add suggested wording in Ordinance.

Deputy Brown noted that the Sheriff's Department understands there are neighbor disputes and other conditions that have to be considered and officers try to use their discretion. Deputy Brown stated that the problem is taking a lot of officer man power and the Ordinance will allow the officers to spend more time on higher priority calls. Deputy Brown noted the Ordinance was written to cover chronic offenders and warnings have been given for years. The Ordinance was not meant to cover Herd Districts and noted that officers would use discretion and was not opposed to working with the Cattleman's Association.

Bill Brockman noted that officer discretion put too much on the officer and should have a line exempting certain persons.

Commissioner Kramer asked Deputy Brown for clarification on the notice of impoundment. Deputy Brown explained the impound process used currently by the county and what process would be followed.

Commissioner Urie closed the public hearing at 10:25 a.m.

Commissioner Mills made a MOTION to take the Ordinance under consideration and issue a written decision within 10 days. Commissioner Kramer SECONDED. Motion Passed Unanimously.

In the Matter of MEETING

Commissioner Mills attended Optimist meeting.

Commissioner Kramer attended Rotary meeting.

In the Matter of GUARDIAN AD LITEM

Commissioners met with Jamie LaMure to discuss the Guardian Ad Litem contract.

In the Matter of ZONING

Commissioners met with Rick Dunn, Planning and Zoning Director to discuss a transportation corridor.

There being no further business, the Board recessed until 8:00 a.m., July 29, 2011, 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, 2011, 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.

1

PRESENT: Commissioner George Urie, Commissioner Leon Mills 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 and tax cancellations.

Commissioner Kramer made a MOTION to approve the status sheet as presented. Commissioner Mills SECONDED. Discussion Commissioner Kramer this is a probationary period raise for the Coroner's office. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve the tax cancellation for parcel #RPO8921000006AA. Commissioner Mills SECONDED. Discussion Commissioner Kramer this person mailed his payment late. Motion Failed. (Kramer Nay, Urie Nay, Mills Yea)

In the Matter of BUDGET

Debbie Kauffman, Treasurer presented the June Joint Report and the 3rd Quarter Quarterly Report to the Commissioners.

In the Matter of WATER

Commissioners considered a Mid Snake Regional Water Resource Commission Board appointment.

Commissioner Kramer made a MOTION to approve the appointment of Mary Brand to the Mid Snake Regional Water Resource Commission Board. Commissioner Mills SECONDED. Discussion Commissioner Kramer I have not been able to attend these meetings due to another meeting conflict and Mary Brand is able to attend. Motion Passed Unanimously.

In the Matter of CONTRACTS

Commissioners considered the ATR Safe House agreement.

Commissioner Kramer made a MOTION to approve the ATR Safe House agreement for Safe and Sober Housing at the Safe House. Commissioner Mills SECONDED. Discussion Commissioner Kramer this will help expand the services at the Safe House. Motion Passed Unanimously.

In the Matter of GRANTS

Commissioners attended a grant presentation at Juvenile Probation.

Expenditures by fund for July 2011:

Fund 100	Current Expense	\$1,187,209.86
Fund 102	Tort	0.00
Fund 106	Safe Place	31,590.61
Fund 108	Capital Projects Fund	65,559.30
Fund 109	Twin Falls County Extension	2,095.04
Fund 113	Weeds	20,689.79
Fund 114	Parks and Recreation	24,267.85
Fund 115	Solid Waste	440,821.73
		1
Fund 116	Ad Valorem	51,489.50
Fund 118	District Court	51,978.86
Fund 130	Indigent Fund	268,945.97
Fund 131	Public Health	0.00
Fund 132	Revenue Sharing	50.40
Fund 136	Pest Control	0.00
Fund 137	Election Consolidation	12,854.01
Fund 174	County Boat License	458.53
Fund 175	Snowmobiles	0.00
Fund 196	Justice Fund	536,952.93
Fund 601	T.A.R.C-Health Initiative	4,718.09
Fund 602	R.E.E.Z	0.00
Fund 604	Energy Efficiency Grant	0.00

Fund 606	ISP-JAG Grant	4,206.71
Fund 607	Cops-Hiring Grant	12,977.64
Fund 608	Juvenile Correction Act Funds	16,342.11
Fund 609	Tobacco Tax Grant	14,964.40
Fund 610	Boat Grant Waterways Match	11,304.89
Fund 611	Adult Substance Abuse Grant	8,986.44
Fund 612	Rose St. Safe House	0.00
Fund 613	R.S.A.T Grant	5,095.01
Fund 614	Invasive Check Station	7,837.00
Fund 615	S.U.D Funds	4,152.30
Fund 620	Status Offender Services	8,031.20
Fund 630	Fifth District SOS	3,785.39
Fund 634	Section 157 Occupant Protection	0.00
Fund 635	Parks-Grants	58,050.00
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	0.00
Fund 650	Twin Falls Co. Sheriffs Reserves	0.00
Fund 651	Sheriff Donation Fund	0.00
Fund 652	Sheriff Drug Seizure Money	371.84
Fund 659	Prosecutor's Drug Seizure Money	0.00
Fund 660	Court Facility/Program Funds	0.00
Fund 663	Sheriff's Youth Plate	0.00
Fund 666	Sheriff-Vests	0.00
Fund 667	Prosecutor Drug Reimb	0.00
Fund 671	Twin Falls Co Sheriff Search & Rescue	2,080.75
Fund 673	Juvenile Probation Misc.	1,348.41
Fund 674	Twin Falls County Insurance	0.00
Fund 676	VOCA Mediation Grant	3,567.36
Fund 677	Underage Drinking-Media Project	0.00
Fund 679	Centennial Wetland Complex Project	0.00
Fund 681	Problem Solving Courts	12,131.44
Fund 682	Youth Court	58,713.41
Fund 683	Court Assistance	0.00
Fund 684	Family Court Services	1,892.62
Fund 685	DUI Court	0.00
Fund 686	Mental Health Court	0.00
Fund 687	Sheriff's Grants	1,516.8
Fund 691	Coroner-Coverdell Grant	0.00
TOTAL		<u>\$2,928,051.75</u>

There being no further business, the Board recessed until 8:00 a.m., August 1, 2011, 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.