

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 2, 2012, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 29 June.

**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 hold property tax assessment appeal hearings.

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

Parties were sworn in. Larry Truscott, John Butler and Bob Dickerson. Assessor Gerald Bowdin, John Knapple, Mike Brown, Andrew Humphries and Jenna Sieker

Larry Truscott  
RPT00107232400A

Larry Truscott reviewed the use of the property since 1983 as well as changes made to the property. The property value was \$110,599.00 in 2010, the house was torn down and in 2011 the bare property was approximately \$33,000.00 and the 2012 assessment was over \$300,000.00. Mr. Truscott noted that there is no commercial development on this property; there is city water but no sewer.

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, Commercial Appraiser reviewed the process used to assess the property. Mr. Brown noted the property was valued as commercial because the surrounding properties are all commercial, as well as the size does not allow it to be designated as farm and the appellant did not apply for the farm exemption. The property is currently listed for sale as commercial property at \$375,000.00.

John Knapple, Assessor's Office reviewed the Assessor's packet of information and maps.

Commissioner Mills questioned the city sewer designation on the packet provided by the Assessor. The packet shows there is city sewer available. John Knapple noted the error but stated it would not change the value.

Commissioner Urie questioned if the property has ever been valued as farm. John Knapple, Assessor's Office noted the property was previously assessed as residential prior to the home being destroyed.

Mr. Truscott disputed the change from residential to commercial and the fact that the property is listed for sale should not be considered.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. on Monday July 9, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

John Butler  
RPT14S13E230620A

Mr. Butler provided the Commissioners with packets of supporting information. Mr. Butler reviewed the information provided and noted the property had increased in value since 2011 with no changes. Mr. Butler noted the property had been vandalized and damaged since last years assessment and the road conditions have also deteriorated. Mr. Butler requested the value to be decreased to 2011 value at the least.

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

Holly Cunningham, Appraiser noted she tried to appraise the property in 2010 and they were refused access to make changes so they did not change the value on the assessment for 2012.

John Knapple, Assessor's Office reviewed the packet of information provided by the Assessor's office. Mr. Knapple noted there were adjustments for the roof, siding and an economic adjustment due to the location.

Gery Bowdin noted there was remodeling going on and stated it would be helpful to be able to physically inspect the property. The property was lowered last year, but it does have to be at market value based on the information they had it was at market value.

John Butler questioned the change from last years value which the Board of Equalization set and based upon that information from last year and no changes to the property, the value should have decreased based upon the over all property values trend. There have been no building permits applied for. There have been some painting, window replacement and drywall repair but no structural changes. Mr. Butler noted that there are no bathroom facilities and the structure is not livable.

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.

Sandra Flora  
RPT46250030170A

Did not show for hearing.

Bob & Linda Dickerson  
RP10S19E190035A and RP10S18E190050A

Bob Dickerson presented a packet of information to the board. Mr. Dickerson noted that the property has not been changed in 15 years and yet the value increased significantly. Mr. Dickerson reviewed the information that he presented to the board.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow in the assessments. Mr. Bowdin also reviewed the process used to arrive at comparable property values.

Andrew Humphries, Commercial Appraiser reviewed the history of the property and the process used to value the property. Mr. Humphries noted that there was an adjustment on the type of building which decreased the value. Mr. Humphries reviewed the comparables provided by the Assessor and noted the Appellants value is significantly lower per acre than the comps. Mr. Humphries noted a sale on Jan 1 that shows the values are in line.

Commissioner Urie questioned the frontage value being the same on Kimberly Road as a side road. Andrew Humphries reviewed the process for frontage value.

Mr. Dickerson noted that the other Kimberly Road properties did not increase. Gerald Bowdin noted that the property had not been appraised since 2008 and because it was reappraised for 2012, the property had not increased since 2008. Andrew Humphries noted the property had not had a physical inspection by the Assessor's office since 2003.

Mr. Knapple reviewed the comps provided by the Appellant and noted the locations were not in the same area as the Appellants property which would make the value completely different than property around Kimberly.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

Sandra Flora

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RPT46250030170A in the amount of \$153,004.00. Commissioner Mills SECONDED.

Discussion Commissioner Kramer the Appellant did not show to dispute the Assessor's information. Motion Passed Unanimously.

Commissioner Urie swore in Appellants Wayne Bohrn and Gerald Martins. Assessor's personnel were sworn in at earlier hearings.

Wayne Bohrn  
RPK8681002003GA

Wayne Bohrn stated that the property was reassessed but felt the values were still higher than they should be. Mr. Bohrn stated that the income from the property has decreased significantly in the last couple years and the value of the property has increased significantly from last year. Mr. Bohrn noted he received a loan from the bank last year and had an in house assessment done by the bank and it was valued at \$150,000.00.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow in the assessments. Mr. Bowdin noted that values on Commercial properties have not been decreasing, but have stayed stable.

Mike Brown, Appraiser noted that he met with the Appellant and did reassess the property and there were some changes made based upon the new inspection. Mr. Brown reviewed the process used to value the property. Mr. Brown reviewed the packet of information provided by the Assessor. Mr. Brown discussed the inability to consider the income approach because Mr. Bohrn chose not to provide that information.

Gerald Bowdin noted that they must be consistent with the property values.

Wayne Bohrn questioned the value of the surrounding properties that were used as comps. Mr. Bohrn noted that he appreciated the re-assessment but that he still questioned the increase in his property value but could not sell it for the value that the Assessor had set.

Commissioner Kramer asked what value Mr. Bohrn would put on it. Mr. Bohrn noted that he would not have disputed a 10-15% increase but 24% was too much, maybe around \$180,000.00.

Mr. Bowdin noted the values were consistent with surrounding properties.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

Gerald Martins  
Morning Sun Partners  
RPT34890030090A and RPT34890030120A

Tiger Hills Partners

RPT53870030080A

Tensco, Inc.

RPT5150030070A, RPT51550030020A and RPT19120010150A

Martens Family Foundation

RPT51550030070A, RPT51550030020A, RPT51550020110A, RPT51550020100A,  
RPT51550020090A

Gerald Martens discussed all lots together disputing the denial of the Site Improvement Exemption. The lots were changed from one entity to another, all owned by Mr. Martens and his wife, just transferred between the corporation, personal or the foundation. Mr. Martens disputed the application of the Site Improvement Exemption recommendation made by the Assessor.

Gerald Bowdin, Assessor noted that there is a lot of information on the Site Improvement Exemption that has not been provided by the Legislature. Mr. Bowdin provided a copy of the law and reviewed his understanding of the law. Mr. Bowdin noted that any conveyance from one entity to another would disqualify the property from this exemption according to how the law is written.

Commissioner Urie, Commissioner noted there is a lack of information and they are still trying to work out the details on the law. If the property is appealed to the State, they may have that information at that time. Mr. Bowdin noted that if there is any doubt on an exemption they are to error on the side of the County and with the information that was available the best decision was made.

Commissioner Mills questioned Mr. Martens asked how many of the properties had stayed within his ownership. Mr. Martens noted that 7 of the 10 had never left his ownership; he was the signer and the buyer on all the transactions. Mr. Martens noted the intent of the legislature was to allow these types of transactions. Mr. Bowdin noted that there is an Attorney General opinion but it is different than Mr. Martens' position and the Legislature's position. Mr. Martens noted he will appeal the decision to the State. Commissioner Mills noted it is a poorly written code.

Commissioner Kramer questioned the ownership of all the properties. Mr. Martens confirmed that he and his wife are full owners of all the corporations and foundations.

Gerald Bowdin noted that the code says conveyance and that is what they have to look at. There was a lack of information on the application which made it difficult for the Assessor's office to make considerations so they had to go by change of conveyances.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

Nancy Di Pietro

RPO2101002001DA

Nancy DiPietro provided a packet of information and reviewed the information with the Board. Nancy noted the 2011 value significantly increased but missed the appeal date so she was appealing the value for 2012. The property has been put up for sale but has had only one offer and that was rescinded because of neighbor issues. The property is currently rented by a church as that was the only interested party. Ms. DiPietro also provided profit and loss statements on the property. Ms. DiPietro felt the property should be valued in the \$120,000.00 to \$130,000.00 range.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow in the assessments. Mr. Bowdin noted that the property values in this area on commercial properties has not decreased like residential values.

Mike Brown, Appraiser reviewed the information provided by Ms. DiPietro and noted the income valuation process could not be used because they only have a 2 year history. Mr. Brown reviewed the process used for valuation based on the income information provided by Ms. DiPietro to get a value of \$198,654.00.

Ms. DiPietro noted that the location and the neighbor have made the property unsellable in the last couple of years. There were no offers other than \$150,000.00. And based upon the traffic change Ms. DiPietro requested a reduction in value.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to accept the 3 year income approach value and enter a value of \$166,140.00 for parcel # RP0220100201DA. Commissioner Mills SECONDED. Discussion Commissioner Urie I agree that there are problems with the neighbors on this property and the value is incorrect. Motion Passed Unanimously.

LoAnne Zetkka  
RP09514E101250A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RP09514E101250A in the amount of \$94,188.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer the Appellant did not show for the hearing and we have to assume the Assessor is correct. Motion Passed Unanimously.

J.A Whittaker  
RPB77410000020A and RPB77410000050A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for parcel #RPB77410000020A in the amount of \$9,436.00 and parcel #RPB77410000050A in the amount

of \$56,603.00. Commissioner Mills **SECONDED**. Discussion Commissioner Mills the Appellant did not show for the hearing and we have to assume the Assessor is correct. Motion Passed Unanimously.

Larry Truscott  
RPT00107232400A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel #RPT00107232400A in the amount of \$360,904.00. Commissioner Mills **SECONDED**. Discussion Commissioner Kramer this is commercial property and in order to receive an Ag exemption they must file with the Assessor's office and that was not done. Motion Passed Unanimously.

Morning Sun Partners  
RPT34890030120, RPT34890030090A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RPT34890030120 in the amount of \$39,631.00 and parcel # RPT34890030090A in the amount of \$39,761.00. Commissioner Mills **SECONDED**. Discussion Commissioner Kramer the Appellant admitted that there was a conveyance to a separate entity and he had to take the property back. Motion Passed Unanimously.

Tiger Hills Partners  
RPT53870030080A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel #RPT53870030080A in the amount of \$33,135.00. Commissioner Mills **SECONDED**. Discussion Commissioner Kramer the Appellant admitted that there was a conveyance to a separate entity and he had to take the property back. Motion Passed Unanimously.

Tensco, Inc.  
RPT51550030020A, RPT51550030070A, RPT19120010150A

Commissioner Mills made a MOTION to deny the site improvement exemption and uphold the Assessor's valuation on parcel # RPT51550030020A in the amount of \$52,125.00, parcel # RPT51550030070A in the amount of \$52,375.00 and parcel # RPT19120010150A in the amount of \$37,820.00. Commissioner Kramer **SECONDED**. Discussion Commissioner Mills this was still a conveyance and we have to stick with the rules as we know them. Motion Passed. Urie Yes, Mills Yes, Kramer Nay.

Martens Family Foundation  
RPT51550020100A, RPT51550020090A, RPT51550020110, RPT19120010070A

Commissioner Mills made a MOTION to deny the site improvement exemption uphold the Assessor's valuation on parcel # RPT51550020090A, #RPT51550020100A, #RPT51550020110A and #RPT19120010070A. Commissioner Kramer **SECONDED**.

Discussion Commissioner Kramer this property was transferred to the foundation which has additional owners. Motion Passed Unanimously.

Wayne Bohrn  
RPK8681002003GA

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RPK8681002003GA in the amount of \$207,202.00. Commissioner Urie SECONDED. Discussion Commissioner Kramer the value was justified by the Assessor. Commissioner Urie if the Appellant would provide the income information necessary then the Appraiser would be able to value the property on the income approach but since the Appellant has declined to provide the necessary information the Assessor can only use market value. Motion Passed Unanimously.

Bob and Linda Dickerson  
RP10S18E190035A, RP10S18E190050A

Commissioner Mills made a MOTION to modify the value of the land value only on parcel # RP10S18E190035A to \$96,280.00 for a new total value of \$452,464.00 and uphold the Assessor's valuation on parcel #RP10S18E190050A in the amount of \$19,602.00. Commissioner Kramer SECONDED. Discussion Commissioner Kramer the land value on the one was set to high from last year and the Assessor did not explain why the two parcels did not increase the same amount. Motion Passed Unanimously.

John Butler  
RP14S13E230620A

Commissioner Kramer made a MOTION to modify the assessed value on parcel # RP14S13E230620A and return it to the 2011 value of \$22,074.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer there have been no changes on this property from last year and the value should not have increased. Motion Passed Unanimously.

Commissioner Urie swore in Virgil Berney and L J Bishop and Assessor's office Personnel.

Virgil Berney  
RPOB6610030080A

Virgil Berney provided the Board with a packet of information. Mr. Berney reviewed the packet. Mr. Berney noted the increase in property value since the property was purchased in 2002. Mr. Berney noted that there are no sales to justify the assessment.

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

Deanna Braun, Appraiser reviewed her appraisal and noted there was a small change on the building and did not increase the value of the property.

John Knapple, Assessor's Office noted that the same land tables were used in all the properties in the area. The adjustments were consistent with the location of the property. There was an adjustment for geothermal water on the property.

Mr. Berney noted the concrete was 33 years old and should not have been adjusted. Gerald Bowdin explained the process used to value property. Commissioner Urie asked if there were comparable sales in the area. John Knapple, Assessor's Office reported there was one sale of bare ground very close to the subject property.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

L J Bishop Corp.  
RPT5901003003AA and RPT0721000001LA

L J Bishop provided the Board with a packet of information. Mr. Bishop reviewed the information that he presented. Mr. Bishop disputed the Burnt Lemon comparison used for last years appeal as well as the other comps that were provided in last years appeal. Mr. Bishop wanted the value to be comparable to Lulu's or 2007 values.

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

Mike Brown, Appraiser reviewed the packet of information provided by the Assessor. Mr. Brown noted that they did not go out and reassess as they have been at the property multiple times in the last few years. The information has not changed and felt it was not necessary to revisit the property. Mr. Brown reviewed the frontage versus the excess property values.

Mr. Bishop disputed the use of frontage for parking and requested the value be returned to 2011 value that the Board set last year.

Commissioner Kramer questioned the value change from last year. Gerald Bowdin noted that they still have to be at market value and things change within a year. Commissioner Mills questioned the change when some properties don't change for years.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Urie swore in Shirley Nelson. Assessor's staff were sworn in previously.

Shirley Nelson  
RPT000107300GAA, RPT2901000001AA and RPT0001144007AA

RPT2901000001AA

Shirley Nelson provided a packet of information for the Board. Ms. Nelson reviewed the information provided in the packet. Ms Nelson noted the property has been for sale for 5 years with no sale. Ms. Nelson reviewed a sale from 2010 of a property that they owned. There are no sales of smaller motels in Idaho to get comparables from. Ms. Nelson reviewed the income of a comparable sale. Ms. Nelson set the value at \$146,650.00.

Mike Brown, Appraiser reviewed the packet of information provided by the Assessor and the process used to value the property. Mr. Brown noted the motel is an extended stay and adjustments were made from the previous appraisal which lowered the value.

John Knapple, Assessor's Office noted it is difficult to get comparables on motels. However there is a difference in the hotel that she compared due to location and clients.

RPT0001144007AA

Shirley Nelson provided and reviewed a packet of information for the Board.

Mike Brown, Appraiser reviewed the packet of information provided by the Assessor and the process used to value the property. Mr. Brown noted that the property was adjusted for condition.

RPT000107300CAA

Appellant Shirley Nelson did not have any information to present on this property. Andrew Humphries, Commercial Appraiser noted that the value did not change from 2009.

Commissioner Kramer made a MOTION to take all three properties under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

Shirley Nelson

RPT2901000001AA, RPT000107300CAA, RPT0001144007AA

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel #RPT2901000001AA in the amount of \$289,695.00, parcel # RPT000107300CAA in the amount of \$80,417.00 and parcel # RPT0001144007AA in the amount of \$93,230.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer the Assessor reassessed these properties and the values have decreased and appear correct.

L J Bishop Corp.

RPT5901003003AA, RPT0721000001LA

Commissioner Kramer made a MOTION to modify the value of parcel #RPT5901003003AA back to 2011 value of \$94,580.00 and RPT0721000001LA back to 2011 value of \$337,824.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer we changed these values last year to comparable value to Zulu's and it should stay the same. Motion Passed Unanimously.

Virgil Berney  
RPOB6610030080A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RPOB6610030080A in the amount of \$252,280.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer all the lots in the area are valued the same. Motion Passed Unanimously.

Commissioner Urie swore in all parties giving testimony. Harry Wiersema and Arthur and Susan Hall.

Harry Wiersema  
RPOB4410010070A

Harry Wiersma read a letter that he had written regarding the increase from \$85,992.00 to \$120,950.00. Mr. Wiersema noted that he provided comps; refused to allow the Appraiser access to the home but did allow the outside to be measured. Based upon those measurements the value of the property was increased.

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

Deanna Braun, Appraiser reviewed the packet of information presented by the Assessor's office and the process she used to value the property. Deanna noted that the property had been undervalued and was not adjusted for river view and river access. The home was valued with one bathroom and the plans show 5 bathrooms and because they were not able to inspect the property they could only go by the plans.

Gerald Bowdin noted there was a small change for the additional square footage, but the increase of 4 bathrooms was the majority of the difference.

Commissioner Kramer asked if the base rate was the same as other properties in the area.

John Knapple, Assessor's Office explained the process of valuation.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

Arthur G.D & S. Susan Hall  
RPF84170020060A

Susan Hall presented the Board with an appraisal from September 16, 2011 and one from January 5, 2012. Ms. Hall noted that the appraisal was the basis for her appeal.

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

Jenna Sieker, Appraiser reviewed the assessment and packet provided by the Assessor. Ms. Sieker noted she re-inspected the property and made some changes based upon that inspection.

Commissioner Urie asked if the Appellant provided the Assessor with copies of the appraisal. Ms. Hall said they were told that they could not accept that. Gerald Bowdin apologized and said there must have been a confusion that they will look at the appraisals.

John Knapple, Assessor's Office reviewed the information provided by the Appellant and noted that short sales could not be used in the assessment. Mr. Knapple also noted that the values are within 99.4% of 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 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

Harry Wiersema

Commissioner Mills made a MOTION to uphold the Assessor's valuation on parcel # RPOB4410010070A in the amount of \$410,620.00. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to accept the value of the fee appraisal done on 9.16.11 in the amount of \$134,869.00 for parcel #RPF84170020060A. Commissioner Mills SECONDED. Discussion Commissioner Kramer they have an appraisal done in the time frame and it looks good. Motion Passed Unanimously.

Rangen

RP10S15E22901A, LRB7541001001BA, RPB7541001003AA, RPB72510012420A,  
RPB7241100025AA, LRB724107100DCA, RPB7241115016AA, LRN7541001001AA,  
RPB7241115006AA, RPB72460366840A, RPB72460366791A, RPB7241116017CA,  
RP10S15E140780A and RPB7241128001AA

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on the parcels as listed below. Commissioner Mills SECONDED. Discussion Commissioner Kramer no one showed up to dispute the values so we have to assume the Assessor is correct. Motion Passed Unanimously.

RPB7541001003AA \$72,742.00, RPB7241115016AA \$93,465.00, RPB7241116017CA  
\$360,079.00, RPB7241115006AA \$214,589.00, RPB7241100025AA \$211,154.00,  
RP10S18E229010A \$579,057.00, RP10S15E140780A \$533,519.00, LRB7541001001BA  
\$119,308.00, LRB7541001001AA \$39,284.00, LRB724107100DCA \$443,960.00,  
RPB72510012420A \$716,267.00, RPB72460366840A \$376,165.00, RPB72460366791A  
\$243,546.00, RPB7241128001AA \$855,413.00.

Commissioners returned to regular session at 4:45 p.m.

There being no further business, the Board recessed until 8:00 a.m., July 3, 2012, 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 3, 2012, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 2 July.

**PRESENT:** Commissioner George Urie, Commissioner 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 hold property tax assessment appeal hearings.

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.

Commissioner Urie swore in all parties giving testimony, Rick Faught, Gerald Bowdin, John Knapple and Deanna Braun.

Rick Faught  
RPT34850030150A

Rick Faught presented a packet of information to the Commissioners. Mr. Faught reviewed the packet of information. Mr. Faught disputed the changes made to the appraisal when the inspection was done by the Assessor.

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

Deanna Braun, Assessor reviewed the packet of information provided to the Board by the Assessor's office. Ms. Braun noted that the garage finish was deleted by the assessor's software and they are working on correcting that.

John Knapple, Assessor's Office reviewed the comparables provided by Mr. Faught and noted they were not really comparable to the subject property as well as being outside the time frame allowed and bank owned. Mr. Knapple explained the process used to value a property.

Commissioner Kramer asked Mr. Faught what he thought the value should be. Mr. Faught thought the property should be around \$250,000.00 as he purchased it for \$215,000.00 on a foreclosure.

Commissioner Mills made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Rick Faught

Commissioner Mills made a MOTION to modify the value of parcel #RPT34850030150A to \$250,000.00. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioners returned to regular session at 10:00 a.m.

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 there are five sheets for the Treasurer that ends temporary help and one discharge from the Jail. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve the employee requisition for the Safe House. Commissioner Mills SECONDED. Discussion Commissioner Kramer this is for a Juvenile Care Worker. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve the alcohol catering license for July 21<sup>st</sup> for the Turf Club at the Fair Grounds. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve the alcohol license #'s 2013-159 Maxie's in Kimberly, 2013-160 Rogerson Service. Commissioner Mills SECONDED. Discussion Commissioner Kramer these are annual renewals. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve the tax cancellation for Blip Printers for \$863.41 for late fees and penalty. Commissioner Mills SECONDED. Discussion Commissioner Kramer this person admitted it was mailed on June 20, at 5:30 p.m. which was late.

Commissioner Urie the postmark date was June 21<sup>st</sup> which is late. Motion Failed. Mills yes, Kramer no, Urie no.

Commissioner Mills made a MOTION to leave Board of County Commissioners and convene as Board of Equalization at 10:06 a.m. Commissioner Kramer SECONDED. Motion Passed Unanimously.

In the Matter of BOARD OF EQUALIZATION

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

Commissioner Urie swore in all parties giving testimony, Patti Miller, Ken Stover and Appraiser Jim Nutting

Patti Miller  
RP096110010020A

Ken Stover spoke representing Patti Miller. Mr. Stover provided the board with 4 exhibits of information and reviewed that information. Mr. Stover noted the purchase price of the property was \$229,000.00. Mr. Stover requested the assessment be lowered to the \$229,000.00.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow in the assessments. Mr. Bowdin pointed out to the Appellant that the value had been changed to \$263,876.00.

Jim Nutting reviewed the packet of information provided by the Assessor. Mr. Nutting noted he did re-inspect the property and made adjustments based upon that inspection.

John Knapple, Assessor's Office reviewed the process the Assessor's office uses for appraisals and the time frame that they must use for their sales comparisons and noted that the sales have gone down since October 2011 and those numbers will be reflected on 2013's assessments.

Commissioner Mills asked what the original asking price was for the home. Ms. Miller noted it was \$299,000.00 when they began the purchase process.

Mr. Stover questioned the process used by the Assessor for values. Gerald Bowdin reviewed the process with Mr. Stover. Mr. Stover disputed the process of not considering an appraisal done prior to January 1, 2012.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Urie SECONDED. Motion Passed Unanimously.

Luke Walker  
RPO92530030030A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel #RPO92530030030A in the amount of \$409,659.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer the Assessor reappraised this property and the value is lower

than the Appellant requested on his appeal sheet. The Appellant also did not show to dispute the new value. Motion Passed Unanimously.

Patti Miller

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel #RP096110010020A in the amount of \$263,876.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer upon reevaluation by the Assessor it is within the range allowed by state. The appraisal will be used in next year's values. Motion Passed Unanimously.

Commissioner Urie swore in all parties giving testimony Heidi Heath and Ken Groesbeck for Quality Properties Asset Management Co., Appraisers Mike Brown and Jenna Sieker.

Quality Property Asset Management Co.  
RPT1979001002AA

Ken Groesbeck, Paradigm Tax Group, representing Quality Properties Asset Management Company provided the board with 3 exhibits of information and reviewed the exhibits with the board. Mr. Groesbeck asked the board to consider a value between \$150,000.00 and \$175,000.00.

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

Mike Brown, Appraiser reviewed the packet of information provided by the Assessor's office. Mr. Brown reappraised the property and made some changes which lowered the value to \$363,138.00. Mr. Brown reviewed the exhibits and noted that on one appraisal, only one comparable was within the time frame allowed and that property was inferior to the subject property. In another appraisal two of the comps were inferior to the subject property. Mr. Brown felt like no other adjustments were due.

Ken Groesbeck referred back to his appraisals on the subject property.

Commissioner Kramer asked the Appraiser about the numbers used for the assessment. Mr. Brown reviewed the information used. Commissioner Kramer asked what the use of the property was. Mr. Groesbeck noted he did not think there was any use and it was not leased by Fred Myers for parking and the owner pays Fred Myers to maintain the lot.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

Heidi Heath  
RPT1569002017AA

Heidi Heath discussed the purchase price of the property and noted it was a willing sale for approximately \$80,000.00 and thought the value would be closer to \$100,000.00.

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

Jenna Sieker, Appraiser reviewed the packet of information provided by the Assessor. Ms. Sieker noted the home is currently rented so she was unable to inspect the inside. Based upon her conversation with Ms. Heath and an external inspection adjustments were made giving a new value of \$129,170.00.

Commissioner Kramer asked if this was a bank sale, Ms. Heath noted it was a bank sale and it is a rental property. Ms. Heath asked for clarification on the 90-110% of value. Gerald Bowdin explained the requirements and process used for assessments.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Urie SECONDED. Motion Passed Unanimously.

Quality Properties Asset Management Co.  
RPT1979001002AA

Commissioner Mills made a MOTION to modify the value on parcel #RPT1979001002AA to \$290,510.00. Commissioner Kramer SECONDED. Discussion Commissioner Kramer this is 20% off. Motion Passed Unanimously.

Heath  
RPT1569002017AA

Commissioner Mills made a MOTION to modify the value on parcel #RPT1569002017AA to \$103,336.00. Commissioner Kramer SECONDED. Discussion Commissioner Mills this is 20% less than the Assessor's amount and more in line with the value. Motion Passed Unanimously.

Commissioner Urie swore in all parties Robert and Katherine Billington, Joe Shelton and John Coleman for Stealth, LLC, Mike Brown and Jim Nutting for the Assessor's office were previously sworn in.

Robert and Katherine Billington  
RP15S18E190010A, RP15S18E300000A, RP15S18E290000A and RP15S18E200000A

Robert Billington spoke regarding his tax increase. He noted that John Knapple from the Assessor's office told him it was based upon the income approach. Mr. Billington disagreed with paying 1/3 of the income from the grazing for the taxes.

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

John Knapple, Assessor's Office explained the process used in valuing farm ground. He noted that the procedure is set by the state. Mr. Knapple noted that the value on grazing land went up 26%.

Mr. Billington questioned the County taking 1/3 of the income for taxes based upon the numbers provided by the Assessor.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

Stealth, LLC  
RPT0001092009BA

John Coleman asked the Board to reconsider the value as the purchase was made in July 2011 for \$85,000.00. Joe Shelton noted the property is next door to his office and they have done some updating but nothing that would change the value to over \$300,000.00.

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

Mike Brown, Appraiser reviewed the packet of information provided by the Assessor's office. Mr. Brown noted he did a reappraisal and made some changes based upon his inspection. Also, there is no income to that property so they could not use the income approach to value the property.

Joe Shelton noted it was in the best interest of the community for them to clean up the property as they have done. He noted that downtown property prices are declining and that should be considered. Mr. Shelton conceded that the value was higher than the purchase price but less than the assessed amount.

Commissioner Kramer questioned the process of valuing property. Mr. Brown explained the process.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

Paul Gouker Jr.  
RPB75010030090A

Commissioner Mills made a MOTION to uphold the Assessor's valuation on parcel # RPB75010030090A in the amount of \$63,763.00. Commissioner Kramer SECONDED. Discussion Commissioner Kramer this person did not show to contradict any information from the Assessor. Motion Passed Unanimously.

## Billington

RP15S18E190010A, RP15S18E290000A, RP15S18E200000A, RP15S18E300000A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for parcel # RP15S18E190010A in the amount of \$40,509.00, parcel # RP15S18E290000A in the amount of \$29,125.00, parcel # RP15S18E200000A in the amount of \$69,551.00 and parcel #RP15S18E300000A in the amount of \$25,576.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer this formula is set by the state and we can not change the process for one person. Motion Passed Unanimously.

## Stealth

RPT0001092009BA

Commissioner Kramer made a MOTION to modify the value of parcel #RPT0001092009BA and reduce the building cost only to \$52,726.00 for a total value of \$207,940.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Urie swore in all parties giving testimony for Houser Custom Homes, John Houser and Jeff Rolig and Seneca Foods Corp., Lori Jenkins and Bob Severa, Appraiser Mike Brown was sworn in earlier.

## Houser Custom Homes

RPT08390010070A, RPT08390010100A, RPT08390020020A, RPT08390020030A, RPT08390020080A, RPT08390030040A, RPT08390030050A, RPT08390030090A.

John Hauser spoke regarding the confusion on the site improvement exemption. Mr. Hauser provided documentation on the lots showing he was the developer. Mr. Hauser reviewed the history of the lots as provided on the documentation. Mr. Hauser noted he has been and continues to be the owner of the property. Mr. Hauser noted there is a discrepancy in the definition of conveyance. Mr. Hauser disputed that conveyance would be to another person other than himself.

Gerald Bowdin, Assessor explained that the requirements of the site exemption state that any conveyance disqualifies the property. Based upon that information, Mr. Bowdin recommended denial of the exemption.

Commissioner Kramer questioned listing of Jane George on the properties. John Hauser explained the changes that occurred in ownership prior to his development. Commissioner Urie questioned when the property falls under the rule. Gerald Bowdin noted the law was extremely vague and his understanding is that when an entity begins to develop the property is when the exemption starts.

Mr. Hauser noted that when the property started development should be when the exemption started. Any transfers after that would disqualify the property. Mr. Hauser noted he did not change ownership, just names within his ownership. Commissioner Mills questioned if

removing Gary Nelson's name would be considered a conveyance. Mr. Hauser noted his name was on the property.

Commissioner Urie explained the board is familiar with the law, but based upon the information received, there are unanswered definitions within the law which need to be clarified.

Gerald Bowdin noted the law is vague and they must go by the Attorney General's interpretation.

Jeff Rolig discussed the reasons and intent behind the statute and noted that the exemption is listed under Business Inventory. Mr. Rolig noted that an internal transfer should not disqualify a developer from the exemption.

Commissioner Mills noted that there was a conveyance that removed one partners name from the property.

Commissioner Urie noted the Board understood the issue and if the Appellant did not agree with the Board's decision they can appeal to the Board of Tax Appeals. Gerald Bowdin explained the appeal process.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

Seneca Foods Corp  
RPB72460314800A, RPB72510315400A, RPB72460315410A, RP09S15E317205A,  
RPB09S15E310000A, RP09S15E317830A, RPB72460315100A, RP09S15E3160020A,  
RPB72460314825A

RPB09S15E310000A, RP09S15E316002A, RP09S15E317830A, RP09S15E317205A  
Lori Jenkins noted there was a 28% increase with no changes since 2004. This is a wastewater disposal properties that Seneca feels are too high.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow in the assessments. Mr. Bowdin noted that these four properties are listed as farm and all farm properties increased. John Knapple, Assessor's Office explained the process used to value farm properties. Gerald Bowdin noted the only change was due to the change in farm ground values.

Ms. Jenkins asked that Seneca Foods be given a discount. Ms. Jenkins noted that one property that was listed as Ag went down so it was not understood why.

RPB72460314800A

Ms. Jenkins reviewed the changes made to the property in the last year and asked where the acreage was.

Gerald Bowdin explained the process used to value the property.

Mike Brown, Appraiser noted the property went down in acreage due to property being split and put into a new parcel. Gerald Bowdin noted they can only go by what size is listed on the parcel. Mike Brown, Appraiser discussed the changes to the property and the valuation process.

RPB72460314825A

Ms. Jenkins noted that the warehouse is not being utilized so it should be decreased. Mr. Severa noted that there is not access other than through Seneca Property. There is no electrical other than from Seneca so it could not be utilized by anyone other than Seneca.

Gerald Bowdin explained the process used to value the property.

Mike Brown, Appraiser described the adjustments from the industrial report used to value the property.

RPB72460315100A

Ms. Jenkins noted this was a new parcel that combined two parcels. Due to changes at the plant, a large portion is not being used. Ms. Jenkins reviewed the building summary that she provided. Ms. Jenkins noted that it appeared the equipment increased substantially even though the industrial report decreased as well as a furniture increase.

Gerald Bowdin noted all the information came from the industrial report. Ms. Jenkins disputed the numbers used.

Scott Erwin, Appraiser reviewed the information presented in the industrial report.

Commissioner Urie noted that there was a lot more information that needed to be covered and due to a busy schedule the hearing was continued until 2:00 p.m. July 6.

All parties giving testimony were sworn in, Tim Coiner, William Gehrke and Steve Shotwell for WestPark Partners

Tim Coiner

RPOK3200000320, RPOK3200000330, RPOK3200000340, RPOK3200000370,  
RPOK3200000690, RPOK3200000660, RPOK3200000610, RPOK3200000410,  
RPOK3200000680, RPOK3200000650, RPOK3200000430, RPOK3200000400,  
RPOK3200000670, RPOK3200000640, RPOK3200000420

Tim Coiner is contesting his property being denied the site improvement exemption. Mr. Coiner noted his wife's name was added to the deed for bank purposes only. The property was not conveyed so he should not be disqualified. Mr. Coiner reviewed the intent of the law.

Gerald Bowdin reviewed the law and his interpretation as well as the Attorney General's opinion on a conveyance. Mr. Bowdin noted the property was quit claimed to Mr. Coiner and his wife which was deemed a conveyance.

Commissioner Urie asked where Mr. Coiner got the information on the law. Mr. Coiner noted it came from Brad Wills, not the Legislature.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

William Gehrke  
RPT00097337212A

William Gehrke provided a packet of information to the Board and reviewed the information, questioning the value of the lot. Mr. Gehrke noted that the Canyon Springs Road property is higher than other properties in the same area and asked for clarification.

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

John Knapple, Assessor's Office reviewed the process used to value the land. Mr. Knapple noted that some of the properties do not have the adjustments that Mr. Gehrke's property has.

Commissioner Mills questioned the process of the smaller lots costing more.

William Gehrke questioned if another property had the view adjustment. The Assessor could not answer that question. Gerald Bowdin noted they do take into account if a property has a view and make adjustments for. Mr. Gehrke noted it is subjective and it should be applied across the board.

John Knapple, Assessor's Office noted that the value of the property is currently listed for over \$965,000.00 and the property is currently assessed at \$507,500.00. Mr. Gehrke disputed the listing price being used and noted the property was no longer listed.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

Westpark Partners  
RPT00097335620A and RPT00097335630A

Steve Shotwell disputed the site improvement exemption denial for this parcel because the parcel is not within a subdivision. Mr. Shotwell noted that the bill does not specify the property has to be in a subdivision.

Gerald Bowdin noted he had been in the discussions regarding the bill and his understanding was because the infrastructure required for a subdivision are the costs incurred by the developer the exemption should be applied to subdivisions.

Mr. Shotwell disputed Mr. Bowdin's interpretation of the intent of the law. Mr. Shotwell noted the properties do have infrastructure and are clearly business inventory of Westpark Partners.

Gerald Bowdin reviewed the process for developing the type of lots as described.

Commissioner Kramer questioned if Mr. Shotwell had documentable site improvements for the two lots. Mr. Shotwell noted they do have improvements and are not left over land. Gerald Bowdin noted they are not a separate subdivision and that he had asked for clarification from the prosecutor's office on the issue. Mr. Bowdin noted that any person that develops a property could be then called a developer and would qualify for the exemption of they were to follow Mr. Shotwell's idea.

Commissioner Kramer noted his understanding of the law is for site improvements and does not mention a subdivision.

Mr. Shotwell disputed that the intent of the law was to give relief to the developer and noted he did not believe the denial of the exemption was justified.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

There being no further business, the Board of Equalization recessed until 8:00 a.m., July 5, 2012, 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, 2012, 8:00 a.m.

The Board of County Commissioners reconvened as Board of Equalization at 8:00 a.m., pursuant to the recess of 3 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:

Commissioner Urie swore in all parties giving testimony, Matt Shannahan, Assessor Gerald Bowdin, John Knapple and Andrew Humphries

Don Shannahan

RPT05840010020A, RPT05840010040A, RPT05840010030A and RPT05840010010A.

Matt Shannahan representing Don Shannahan provided the Board with a packet of information and reviewed the packet. Mr. Shannahan noted the parcels have been for sale for a couple years and they have had no interest.

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

Andrew Humphries, Commercial Appraiser reviewed the packet of information presented by the Assessor's office. Mr. Humphries went over the parcel history sheet that showed the property was contested at BOE for the last 3 years. Adjustments were made in 2010, more adjustments were made for no infrastructure in 2011. Mr. Humphries noted there has not been change to commercial property so they did not see any reason to change the value on the four lots this year.

Mr. Shannahan noted that the property has been for sale with no interest. There are not good comparables because commercial property has not been selling. Mr. Shannahan felt the value was too high based upon the inability to sell the properties and the potential of the property.

Commissioner Kramer asked the Assessor for clarification on the frontage value. The Assessor reviewed the frontage value process. Mr. Humphries noted there had not been sales to adjust either up or down, the sales show they are right on pace. Commissioner Mills asked John Knapple, Assessor's Office to review the comparables provided by Mr. Shannahan. Gerald Bowdin noted that the listings provided can differ from sales. John Knapple, Assessor's Office noted the comps provided are located a distance from the subject property and would need adjustments. Mr. Knapple noted the average was \$6.98 per square foot and the three sales he provided were \$7.27 per square foot without the adjustments and the noted the assessment was actually lower than the average of the comps.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

Don Shannahan

RPT05840010020A, RPT05840010040A, RPT05840010030A and RPT05840010010A.

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RPT05840010010A in the amount of \$189,871.00, RPT05840010020A in the amount of \$171,828.00, RPT05840010030A in the amount of \$178,194.00 and RPT05840010040A in the amount of \$212,873.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer the values are within range and based upon the comparables provided by the Appellant the comparables are within the necessary ranges. Motion Passed Unanimously.

Houser Custom Homes

Commissioner Kramer made a MOTION to uphold the denial of the site improvement exemption for parcels RPT08390010070, RPT08390010100, RPT08390020020, RPT08390020030, RPT08390020060, RPT08390020080, RPT08390030040, RPT08390030050, RPT08390030090 and RPT08390030100 and uphold the Assessor's valuation. Commissioner Mills SECONDED. Discussion Commissioner Kramer the Appellant admitted there were several changes within the partnership and I believe it fit the definition of conveyances. Motion Passed Unanimously.

Tim Coiner

Commissioner Kramer made a MOTION to grant the site improvement exemption for parcel #'s RPOK3200000320, RPOK3200000330, RPOK3200000340, RPOK3200000370, RPOK3200000400, RPOK3200000410, RPOK3200000420, RPOK3200000430, RPOK3200000610, RPOK00000640, RPOK3200000650, RPOK3200000660, RPOK3200000670, RPOK3200000680 and RPOK3200000690. Commissioner Urie SECONDED. Discussion Commissioner Kramer the line is confusing for this exemption, but this person just added his wife, which she would already have been an owner with community property laws so that should not disqualify him. Commissioner Mills it was a conveyance and the state needs to clarify this for us. Motion Passed. Urie yes, Kramer yes, Mills nay.

William Gehrke

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for parcel # RPT00097337212A in the amount of \$507,500.00. Commissioner Mills SECONDED. Discussion Commissioner Mills I think the property is overvalued and based upon the information provided by the Appellant it does not look like the Assessor is being consistent. Commissioner Urie this person did not question his property value, he said he has the best property in Twin Falls County and only questioned the process of valuing property. Motion Passed Unanimously.

WestPark Partners

Commissioner Mills made a MOTION to uphold the denial of the site improvement exemption on parcel #'s RPT00097335620A and RPT00097335630A. Commissioner Kramer SECONDED. Discussion Commissioner Mills this is part of the original development, but Idaho Code 63-602W states it must be for a single family dwelling and does not fit the requirements. Motion Passed Unanimously.

Noffsinger Manufacturing

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel #RPF8401011023BA in the amount of \$420,288.00, parcel # RPF8401011001BA in the amount of \$275,097.00 and parcel # RPF8401012001DA \$697,136.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer this person did not show for the hearing so we have to assume the Assessor is correct. Motion Passed Unanimously.

Commissioners left the Board of Equalization and convened as Board of County Commissioners at 10:00 a.m.

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 there are sheets for Drug Court, a new hire and an end of probationary period. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve the alcohol catering license for the Pioneer Club at Murtaugh Lake on July 13 and 14<sup>th</sup>. Commissioner Urie SECONDED. Motion Passed Unanimously.

In the Matter of CONTRACTS

Commissioners considered the agreement with the Twin Falls School District.

Commissioner Kramer made a MOTION to approve the Twin Falls School District agreement for Juvenile Detention. Commissioner Mills SECONDED. Discussion Commissioner Urie this is to provide teachers for the Juvenile Detention. Motion Passed Unanimously.

In the Matter of BOARD OF EQUALIZATION

Commissioners left Board of County Commissioners and met as Board of Equalization to conduct property assessment appeal hearings.

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

Commissioner Urie swore in all parties giving testimony; Sandra Ward and Brian Thompson Appraiser

Sandra Ward  
RPB73110010080A

Sandra Ward submitted a packet of information and read a letter submitted for the appeal. Ms. Ward noted that will the market the home is overvalued based upon the information provided to her by a real estate agent.

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

Brian Thompson, Appraiser reviewed the packet of information provided by the Assessor's office. Mr. Thompson noted he did reappraise the property and found the property to be in average condition. Mr. Thompson did not note any conditions that would detract from the value.

John Knapple, Assessor's Office reviewed the information given to the board by the Appellant and noted the comps provided are outside the timeframe allowed for consideration. Mr. Knapple reviewed the process used by the Assessor's office to value property.

Ms. Ward noted that the home was purchased for \$80,000.00 and the value has gone way down.

Commissioner Urie asked for clarification of the value on the property. Ms. Ward noted the property should be closer to \$55,580.00.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

Sandra Ward  
RPB73110010080A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RPB73110010080A in the amount of \$76,226.00.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Urie swore in all parties giving testimony, Kevin Bradshaw and Holly Cunningham, Appraiser.

Bradshaw Homes  
RPT16280010130 and RPT05570020080A

Kevin Bradshaw for Bradshaw Homes discussed parcel # RPT05570020080A and determined he would accept the adjustments made by the Assessor in the amount of \$367,642.00. Mr. Bradshaw discussed parcel # RPT16280010130 and noted there was a comparable property that sold for \$90.00 per square foot but it was outside the allowable timeframe. There are also two other homes pending sale that are close to his home. Mr. Bradshaw requested the property be assessed closer to \$240,000.00.

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

Holly Cunningham, Appraiser reviewed the packet of information provided by the Assessor. Ms. Seiker noted she did review the plans in 2011. Gary Beeson inspected the home for 2012 and Ms. Cunningham made adjustments based upon Mr. Beeson's information and set the value at \$262,072.00.

John Knapple, Assessor's Office reviewed the comps available to the Assessor's office and noted that they were well within the allowed range. Mr. Knapple noted that for 2013 values they are seeing a decline and expect to make more changes for next year. Mr. Knapple felt the market value was correct for the timeframe allowed.

Kevin Bradshaw disputed the ability to sell for \$262,000.00. He missed the appeal for 2011 and now feels the value is too high even with the reduction.

Commissioner Mills questioned the increase for 2011. Holly noted there was an addition that increased the value as well as changing to the class type made a difference. All information was from the plans, the Assessor has never inspected the interior of the home they have only received information from the owner.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

Bradshaw Homes  
RPT05570020080A and RPT16280010130A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for Bradshaw Homes on parcel # RPT05570020080A in the amount of \$367,642.00. Commissioner Mills SECONDED. Discussion this new value was accepted by the Appellant. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to uphold the Assessor's valuation for Bradshaw Homes on parcel # RPT16280010130A in the amount of \$262,072.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer the value is within the allowed range. Motion Passed Unanimously.

Commissioner Urie swore in all parties giving testimony; Nick Kelsey; Appraiser, Andrew Humphries was sworn in previously.

Commissioner Kramer was absent from the hearing.

The Old Creamery/Eninen, LLC  
RPT0001163005AA and RPT00011640000A

Nick Kelsey noted they purchased the property about a year ago for less than half the assessed value.

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

Andrew Humphries, Commercial Appraiser asked when the property was purchased. Mr. Kelsey noted January 2011. Mr. Humphries reviewed the packet of information provided by the Assessor. Mr. Humphries noted he inspected the property in 2010 and 2012 and did not feel that there were any changes warranted.

Gerald Bowdin asked what the use of the property was. Mr. Kelsey noted there were two retail businesses but there have been no changes. Mr. Kelsey noted he purchased the property for \$195,000.00. Mr. Humphries stated that they did not have any sales information on the property.

Commissioner Mills made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Urie SECONDED. Motion Passed Unanimously. (Kramer absent)

The Old Creamery/Eninen, LLC  
RPT00011640000A and RPT0001163005AA

Commissioner Mills made a MOTION to uphold the Assessor's valuation on parcel # RPT00011640000A in the amount of \$48,207.00. Commissioner Urie SECONDED. Discussion Commissioner Mills the Appellant appeared to agree with the Assessor's value. Motion Passed Unanimously.

Commissioner Mills made a MOTION to modify the value on parcel # RPT0001163005AA to \$352,819.00. Commissioner Urie SECONDED. Discussion Commissioner Mills I believe this property is valued way too high considering the Appellants note that he purchased it for \$195,000.00. Motion Passed Unanimously. (Kramer abstained)

L J Bishop  
RPT5901003003AA

Commissioner Kramer made a MOTION to accept the corrected Assessor value on parcel # RPT5901003003AA in the amount of \$68,561.00. Commissioner Mills SECONDED. Discussion there was a bit of confusion in the corrected amount for this parcel that we need to clarify. Motion Passed Unanimously.

Commissioner Urie swore in all parties giving testimony; Carroll (Cal) Jensen.

Carroll (Cal) Jensen  
RPT00097337220

Cal Jensen provided the Board with a packet of information and Mr. Jensen reviewed the packet discussing values of surrounding and comparable properties. Mr. Jensen noted that his neighbor Mr. Gherke was provided with information from land tables that was given to him by the Assessor's office. Mr. Jensen noted the value per acre differed substantially. Mr. Jensen questioned the application of the location surcharge and the application of differing land tables when properties are adjacent, similar in use and location. Mr. Jensen questioned the increased cost per acre for the smaller properties versus the larger properties.

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

John Knapple, Assessor's Office reviewed the packet of information provided by Mr. Jensen. Mr. Knapple noted that some of the properties in the packet are low because they are multiple parcel properties being valued as one property. Mr. Knapple reviewed the process followed by the Appraisers to value a property.

Mr. Jensen pointed out the responsibility of the Board of Equalization was to equalize values and Mr. Jensen did not feel equalization was present.

Commissioner Mills questioned the increase on two properties on the canyon rim versus all the other properties as well as the multiple parcels use in one property.

John Knapple, Assessor's Office noted when two properties are used for separate uses versus multiple parcels being used for one use, the values are different. Gerald Bowdin clarified the application of multiple parcels for one property.

Commissioner Urie questioned the location of the properties on Poleline road.

Mr. Jensen noted there was an issue with the surcharge for location due to the traffic on Canyon Springs road. Mr. Bowdin noted they have not seen the property values change due to those issues yet and it is an Appraiser judgment issue.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

Jensen  
RPT00097337220A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RPT00097337220A in the amount of \$302,187.00. Motion Passed. Discussion Commissioner Kramer we upheld the neighbor's property and we need to be consistent. Urie yes, Kramer yes, Mills nay.

Commissioner Urie swore in all parties giving testimony; Canyon Park Development and Sid Lezamiz, Andrew Humphries Appraiser was previously sworn in.

Canyon Park Development  
RPT06220010040A, RPT0625002003AA, RPT0625002002AA, RPT0625002001AA,  
RPT06230010050A, RPT0625001003AA, RPT0625001002AA

Tina Looper spoke on behalf of Canyon Park Development regarding the denial of the site improvement exemption. Ms. Looper provided a packet of information and reviewed that information with the Board. Ms. Looper reviewed the issues surrounding the denials of the site improvement exemptions.

Gerald Bowdin, Assessor noted the site improvement exemption law has a lot of questions that have not been clarified. Mr. Bowdin reviewed lots RPT0625001002AA, RPT0625001003AA, RPT062500201AA, RPT0625002002AA and RPT0625002003AA. Mr. Bowdin noted there is asphalt on one of the properties parcel RPT0625001002AA which would disqualify it from the exemption. The other 4 parcels had conveyances which would disqualify them. RPT06230010050A and RPT06220010040A also have asphalt and parking constructed on it which would disqualify them. Mr. Bowdin noted he attended a meeting and the Attorney General's opinion was that any conveyance from one entity to another would disqualify the property from the exemption. Mr. Bowdin reviewed the process followed to determine qualification for the site improvement exemption.

Commissioner Urie questioned if parking or asphalt was considered construction, where as subdivisions have roads that are considered improvements. Mr. Bowdin clarified his interpretation. Commissioner Urie questioned if the lift station was included. Ms. Looper noted there is an easement for the lift station.

Commissioner Mills questioned the addition of asphalt. Ms. Looper noted there are plans for buildings to be constructed on those properties. Ms. Looper requested the Board consider that the conveyances were between the same developer, no other parties were included in the conveyances.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

Sid Lezamiz  
RPT4259001001BA and RPT00107146651A

Sid Lezamiz discussed parcel # RPT4259001001BA and noted that last years value was \$38,395 for 2011 but doubled for 2012. Mr. Lezamiz noted this property backs up to the cemetery. Mr. Lezamiz was unable to locate comparables and based upon the Board of Equalization's adjustment of the property value for 2011; he asked that the value be lowered back down.

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

Andrew Humphries, Commercial Appraiser reviewed the packet of information provided by the Assessor. Mr. Humphries noted he inspected the property in 2009 and based upon the information from that inspection, he felt there was no need to adjust the value of the property. Mr. Humphries noted the property is currently for sale, but they do not know the listing price.

Mr. Lezamiz noted it is not for sale and asked for clarification on the ratio described by the Assessor. Mr. Humphries explained the ratio requirement. Mr. Lezamiz asked if there was a difference in bare land versus improved land. Mr. Humphries explained the adjustment process used. Mr. Lezamiz questioned the increase from the Board of Equalization adjusted value from last year to the value set by the Assessor for 2012. Gerald Bowdin reviewed the process used by

the Assessor. Andrew Humphries, Commercial Appraiser noted there is a difference between mass appraisal versus for fee appraisal.

Sid Lezamiz discussed parcel # RPT00107146651A and noted the parcel was adjusted by the Board of Equalization for 2011 to \$87,860.00 and the value increased for 2012 to \$129,675. Mr. Lezamiz provided a map that showed the location of the parcel behind Parke's Funeral Home and noted there is no buildable ground with frontage access.

Andrew Humphries, Commercial Appraiser noted the value of the property is valued at excess as well as adjustments for issues with the property.

Commissioner Kramer made a MOTION to take both parcels for Sid Lezamiz under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

Canyon Park Development

RPT06220010040A, RPT0625002003AA, RPT0625002002AA, RPT0625002001AA,  
RPT06230010050A, RPT0625001003AA, RPT0625001002AA

Commissioner Kramer made a MOTION to uphold the denial of the site improvement exemption on all 7 lots. Commissioner Mills SECONDED. Discussion Commissioner Kramer there were conveyances on these lots that disqualify the properties for the exemption. Motion Passed Unanimously.

Sid Lezamiz

RPT4259001001BA and RPT00107146651A

Commissioner Kramer made a MOTION to modify the value of parcel #RPT4259001001BA back to \$38,395.00 which is the 2011 value as set by the Board of Equalization last year. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to modify value on parcel #RPT00107146651A to \$87,860.00 which is the 2011 value as set by the Board of Equalization last year. Commissioner Mills SECONDED. Motion Passed Unanimously.

All parties giving testimony were sworn in; Sandie Hemingway.

Sandie Hemingway

RPT1590001007AA and RPT1590001006AA

Sandie Hemingway addressed the increase in her property value. Ms. Hemingway expressed concern that she was told by the Assessor's office that her appeal was a waste of time. Ms. Hemingway noted the increase in her property value and it was a strain to the business.

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

Andrew Humphries, Commercial Appraiser reviewed the packet of information provided by the Assessor's office. Mr. Humphries noted that the call Ms. Hemingway was to let her know he was not making any changes to the property based upon his inspection of the property. The property must be valued at market value and the value set meets the state requirements. Mr. Humphries noted he inspected the property in 2008 and since there have been no changes, they did not make any adjustments to the value.

John Knapple, Assessor's Office noted that for both parcels the same land value is used. Mr. Knapple reviewed the process used in assessments.

Ms. Hemingway questioned the process of using the same land value as they are not the same size as well as the value of the building increasing when it depreciates if there is no change to the property.

Gerald Bowdin, Assessor reviewed the process of valuing properties based upon sales of property within Twin Falls County. Mr. Bowdin noted they are not seeing the decrease in commercial property values.

Ms. Hemingway noted she paid more than the value of the property in 2005 because she needed to be in a commercial zone due to the type of business she runs.

Andrew Humphries, Commercial Appraiser noted that from 2005 property values have increased so even though she paid too much for it at that time, the values are correct based upon the current market value.

Gerald Bowdin noted the Assessor has to be at market value which is separate from the taxes that Ms. Hemingway is discussing.

Commissioner Kramer questioned the road access to the property located behind her business and asked the assessor if the non development property occupied by the road was deducted from the value. Mr. Knapple noted it was not and deducting the value for the road would reset it at approximately \$42,741.00. Mr. Knapple requested time to recalculate it correctly.

Commissioner Kramer made a MOTION to take both parcels under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

Mary Jones  
RPO98010010250A

Commissioner Kramer recused himself from any participation on this appeal.

Commissioner Mills made a MOTION to uphold the Assessor's valuation for parcel # RPO98010010250A in the amount of \$292,715.00. Commissioner Urie SECONDED.

Discussion Commissioner Mills this person did not show to present any information to counter the Assessor's value. Motion Passed Unanimously. (Kramer abstained)

Victoria Davis  
RPO8S14E310000A and RPO8S14E323000A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RPO8S14E310000A in the amount of \$216,071.00 and on parcel # RPO8S14E323000A in the amount of \$13,790.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer did not show for the hearing so we have to assume the Assessor is correct. Motion Passed Unanimously.

The Board of Equalization recessed at 4:40 p.m.

There being no further business, the Board recessed until 8:00 a.m., July 6, 2012, 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, 2012, 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:

Commissioner Urie swore in all parties giving testimony; Tony Traveler ToJo Holdings, Bill Campbell, Lowes, Andrew Humphries, John Knapple, Gerald Bowdin from Assessor's office.

ToJo Holdings  
PP000218820000A, RPT20050010040A, RPT2050010050A, RPT205001001AA and  
RPT2050010030A

Tony Traveler reviewed the history of his acquisition of the properties. Mr. Traveler noted he purchased the property for \$550,000.00 including all assets a year ago. Mr. Traveler requested the property be revalued for a total of \$550,000.00 for the five properties.

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

Andrew Humphries, Commercial Appraiser noted that he did not re-inspect the property for the 2012 appeal. Mr. Humphries reported he did inspect the property in 2009 and has been at the property several times this year and is very familiar with it. Mr. Humphries reviewed the packet of information provided by the Assessor and the process used to value all the properties.

Stacy Nussbaum, Assessor reviewed the personal property valuation based upon information that was received from the property owner and the process used to value the personal property. Ms. Nussbaum noted the process is used by all counties throughout Idaho.

Commissioner Urie questioned where the information comes from for the personal property. Gerald Bowdin reviewed the process.

Commissioner Kramer noted that the sale was a distressed sale so it is difficult to determine value. Mr. Traveler noted it was distressed but there were multiple bidders and it was what the market supported. Commissioner Kramer questioned the functional disability of the property. Mr. Traveler noted he did not feel there was any disability with the property. Mr. Traveler noted there was approximately \$1,139,000.00 value set by the Assessor and the purchase was for less than half that amount.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

Lowes/Altus Group  
PP000134380800A

Bill Campbell presented the board with two packets of information and reviewed the personal property information that was presented in those packets. Mr. Campbell noted that Lowes does not use the state depreciated table, they use a market value depreciation. Mr. Campbell asked the board to defer a decision until they have had an opportunity to review the study provided. Mr. Campbell requested the property be valued at \$1,078,511.00.

Gerald Bowdin, Assessor explained the requirements set by the Idaho State Tax Commission and the Legislature and the guidelines that they have to follow in the assessments. Mr. Bowdin noted the State Tax Commission provides them with the depreciation schedule that every county uses.

Stacy Nussbaum questioned the information submitted by Lowes and noted the state schedule gave a 48% depreciation. Ms. Nussbaum reviewed the procedure for depreciation and noted all businesses are treated the same across the board.

Gerald Bowdin noted that the state reviews their depreciation schedule yearly.

Commissioner Kramer questioned Mr. Campbell if every location in Idaho that Lowe's was in was appealing the personal property. Mr. Campbell noted they were appealing in five counties, but missed a few. Commissioner Kramer noted that the state needs to handle the appeal universally since there are multiple appeals. Commissioner Urie noted the Appellant was really appealing the process that the state uses. The County is bound by the State's process.

John Knapple, Assessor's Office questioned the Appellants depreciation schedule on certain items. Mr. Campbell reviewed the process. Mr. Campbell also noted the depreciation schedule provided by the state was a guideline, not a requirement. Mr. Campbell discussed the difficulty for large retailers to keep their asset list updated correctly.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Urie swore in all parties giving testimony; Gary Nelson by phone and Brian Thompson, Appraiser

Gary Nelson & Co

RPT0801000009BA, RPT08390030020A, RPT08390010090A, RPT08370020240A, RPT05620040090A, RPT08390030030A, RPT08390020010A, RPT08370020250A, RPT29410120120A, RPT08390030060A, RPT08390020040A, RPT08370020260A, RPT5781001006AA, RPT08390030070A, RPT08390020050A, RPT08370020270A, RPT08370010150, RPT08390030080A, RPT08390030010A, RPT08390010080A, RPT08370020060A, RPT08370020220A, RPT08370020190A, RPT08370020160A, RPT08370020080A, RPT08370020230A, RPT08370020200A, RPT08370020180A

Gary Nelson noted he had a difference of opinion with the Assessor and how the site improvement exemption was applied to the above referenced parcels. Mr. Nelson noted he developed the property with John Hauser and when the development was done Mr. Hauser and Mr. Nelson split the properties and quit claim deeded them to each other individually. Mr. Nelson contested that the splitting of the properties disqualified him from the exemption.

Gerald Bowdin, Assessor noted the exemption has been a challenge. Mr. Bowdin noted there needs to be clarification on the law and since they don't have it, he has to go on the information he received in the meetings he attended. In one of those meetings the Attorney General's office gave an opinion that any conveyance from one entity to another disqualified the property from the exemption. Mr. Bowdin noted he recommended the parcels not qualify because of the deed conveyances.

Commissioner Kramer noted this issue has risen multiple times and they are very familiar with it.

Gary Nelson expressed that the chain of title in the above lots has not changed and felt he qualified for the exemption.

John Knapple clarified that there was 24 lots under appeal for the site improvement exemption denial for the deed conveyance and 4 properties denied for construction on the property.

Gary Nelson addressed the 4 lots with construction on them. Mr. Nelson noted the homes were purchased from lenders, banks or government agencies and they were updating them to resell. Mr. Nelson noted they are asking for the value to be reduced on those based upon their purchase price.

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

Commissioner Kramer questioned when the remodeling was done on the properties. Mr. Nelson thought most was done within the last year.

RPT5781001006AA

Brian Thompson, Appraiser noted that he did inspect the property in June 2012 and reviewed the Assessor's packet of information on parcel #RPT5781001006AA. Mr. Thompson made adjustments based upon that inspection and adjusted the value to \$92,775.00. Mr. Nelson acknowledged that there were issues with the property and they have a couple renting to own the property and cannot make the updates to bring the value up to the assessed value without pricing it out of the renter's range.

John Knapple, Assessor's Office questioned the purchase price spoken of by Mr. Nelson and noted that he is looking at a current purchase price versus October 2010 through September 2011. Mr. Knapple noted that the market is decreasing this year but based upon that information this property would be within the range that Mr. Nelson is asking for.

RPT0801000009BA

Brian Thompson, Appraiser noted he inspected the property in June 2012 and reviewed the Assessor's packet of information. Mr. Thompson noted he did make adjustments based upon that inspection. Mr. Nelson asked Mr. Knapple to clarify the decreasing value that he addressed earlier. Mr. Knapple clarified.

RPT0562000040090A

Brian Thompson, Appraiser noted he inspected the property from the exterior and based upon information from the 2010 appraisal he made no value change. Mr. Nelson acknowledged extensive remodeling of the interior was done and the property is currently under a lease option with no offers and felt the assessed value was too high.

RPT29410120120A

Brian Thompson, Appraiser reappraised the property and noted it was being remodeled. Based upon that inspection Mr. Thompson made a few changes that increased the value to \$74,519.00. Mr. Nelson noted he purchased the property three to four months ago for \$30,000.00 and feels the assessed value is set to high.

Commissioner Kramer questioned if any remodeling had been done on this home prior to January. Mr. Nelson noted the remodeling was started in March 2012.

John Knapple, Assessor's Office reiterated the potential decrease in values expected for 2013 would decrease the properties closer to the Appellants projected values. Mr. Knapple felt the 2012 assessed values are reflective of sales from October 2010 to September 2011 as required by law.

Commissioner Kramer made a MOTION to take all the properties under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Urie swore in all parties giving testimony; Steve Hansen for Gary Wolverton

Gary Wolverton  
LRA0001002001AA

Gary Wolverton was present and requested Steve Hansen represent him in discussing the appeal.

Mr. Hansen noted the property contained twenty eight airplane hangers and due to the economy currently only eleven hangers are in use. Mr. Hansen noted that there are problems with several of the hangers that do not allow them to be rented and the cost of those repairs would be approximately \$221,000.00. Mr. Hansen felt the value should be closer to \$250,000.00.

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

Andrew Humphries, Commercial Appraiser noted he contacted Mr. Wolverton in June and scheduled an appointment and Mr. Wolverton was unable to make the appointment. Mr. Humphries was unable to make any changes due to the inability to inspect the property. Mr. Humphries noted Mike Brown from the Assessor's office inspected the property in 2011. Mr. Brown was unable to verify the issues that Mr. Hansen was reporting so he did not make any adjustments. Mr. Humphries reviewed the process used to value the property.

John Knapple, Assessor's Office noted the previous appraiser placed the property in the low class condition which already deducted for plumbing and the issues reported by Mr. Hansen.

Commissioner Mills questioned the increase in Hanger values. Mr. Knapple reviewed the process used by the Assessor. Mr. Humphries noted in 2007 they were fair condition and they are now low so it has come down. John Knapple, Assessor's Office noted Mike Brown reappraised all the hangers at the airport in 2011 and used the same procedure in all the assessments.

Steve Hansen noted the biggest expense was to fix the floors and sealing it to keep the birds out which was over \$180,000.00.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

Sandie Hemingway  
RPT1590001007AA and RPT1590001006AA

Commissioner Kramer made a MOTION to reduce parcel #RPT1590001007AA back to the 2008 value of \$427,143.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to accept the Assessor's corrected value on parcel # RPT1590001006AA in the amount of \$42,070.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

ToJo Holdings, LLC  
PP000218820000A, RPT2005001001AA, RPT20050010030A, RPT20050010040A,  
RPT20050010050A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # PP000218820000A in the amount of \$34,910.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to accept the Assessor's valuation on parcel # RPT2005001001AA in the amount of \$5,857.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to recalculate the property for parcel # RPT20050010030A at \$2.95 for a new assessment of \$135,738.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to reduce the value of the building on parcel # RPT20050010040A by 10% for a new total value of \$557,012.00. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to reduce the value of the building on parcel # RPT20050010050A by 10% for a new total value of \$313,530.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Lowes HIW Inc.  
PP000134380800A

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # PP000134380800A in the amount of \$1,775,187.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Gary Nelson & Co.

Commissioner Kramer made a MOTION to uphold the denial of the site improvement exemption on all 24 lots as listed; RPT08390030020A, RPT08390010090A, RPT08370020240A, RPT08390030030A, RPT08390020010A, RPT08370020250A, RPT08390030060A, RPT08390020040A, RPT08370020260A, RPT08390030070A, RPT08390020050A, RPT08370020270A, RPT08370010150, RPT08390030080A, RPT08390030010A, RPT08390010080A, RPT08370020060A, RPT08370020220A, RPT08370020190A, RPT08370020160A, RPT08370020080A, RPT08370020230A, RPT08370020200A, RPT08370020180A. Commissioner Mills SECONDED. Discussion Commissioner Kramer these lots were conveyed by removing one partner's name. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RPT0801000009BA in the amount of \$99,070.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RPT05620040090A in the amount of \$149,491.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RPT5781001006AA in the amount of \$92,775.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to modify the assessment on parcel # RPT29410120120A to a new assessment value of \$60,000.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer this property had no construction on it until March so it was in poor condition during the Assessor's timeframe. Motion Passed Unanimously.

Gary Wolverton  
LRA0001002001AA

Commissioner Kramer made a MOTION to adjust the depreciation on parcel # LRA0001002001AA to 65% for a new assessment value of \$372,049.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer I think there is no question the hangers are in need of repair. Motion Passed Unanimously.

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

#### 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 license numbers 2013-161 Montana Steak House and 2013-162 Bowl-a-Drome. Commissioner Mills SECONDED. Discussion Commissioner Kramer these are annual renewals. Motion Passed Unanimously.

In the Matter of BOARD OF EQUALIZATION

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

Commissioner Kramer made a MOTION to leave Board of County Commissioners at 2:00 p.m. and convene as Board of Equalization. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Urie swore in all parties giving testimony; Lori Jenkins and Bob Severa for Seneca and Mike Brown, Assessor's office.

Seneca Foods hearing continued from 7.3.12

RPB72510315400A, RPB72460315410A, RP09S15E317205A, RPB09S15E310000A, RP09S15E317830A, RP09S15E316002A, RPB72460314825A, RPB72460315100A, RPB72460314800A

Ms. Jenkins reiterated that she felt the warehouse should be reduced due to a change in use. The warehouse is empty and will not be used for production. The changes cut employees and production in half.

Gerald Bowdin noted they have been trying to get into Seneca to reappraise the property but were unable to meet with the Appellant. Mike Brown did inspect the properties from the exterior but was unable to enter the facility for a complete appraisal. Gerald Bowdin provided a 3 page packet of information containing the industrial property value report. Mr. Severa noted that they were concerned because the property was increased and yet a complete appraisal was not done.

Commissioner Kramer asked if there was a long term lease on the property containing the warehouse. Ms. Jenkins noted it was but they can get out of the lease. Mr. Severa noted that the warehouse would need upgrades to be used for another company.

RPB72460315100A; Ms. Jenkins noted that they are only using about 20% of the plant which should be taken into consideration. Gerald Bowdin noted in the report there was no information that portions of the plant were not being used. Due to the transition that Seneca is going through it is difficult to get complete information. Ms. Jenkins disputed the Assessor's position that they were not accessible.

Mike Brown noted he had left several messages to try and get an appointment for Scott Erwin to have access to the plant.

Gerald Bowdin stated they tried to update their information but were unable to get together with Seneca personnel, and had things happened differently they may have different values.

Commissioner Kramer asked Ms. Jenkins what her thought was on the value. Ms. Jenkins said they are only using 20% of the plant and asked the value to be adjusted accordingly. There was discussion on the process used to value property that is not being used for production. Ms.

Jenkins noted the industrial report did not ask for changes and they filled out the form as it was presented. Mr. Severa noted that industrial warehouse values have not increased so the increase was not understood. Gerald Bowdin noted it was the reappraisal that changed it.

RPB72510315400A, RPB72460315410A; Ms. Jenkins questioned the increase in those properties. Mike Brown, Appraiser noted both properties only the land value increased. Gerald Bowdin noted they reappraised all of Buhl last year so values changed.

Commissioner Kramer questioned the property value along Clear Lakes Rd. Mr. Brown clarified the land value. Commissioner Mills asked if Ms. Jenkins received clarification on the size of the parcels that were split. Ms. Jenkins did not get a clear answer. Gerald Bowdin reviewed the parcel sizes.

Mr. Bowdin noted with the changes Seneca is going through, they did not connect with Seneca for reappraisal and they used the best information they had available to appraise the properties.

Commissioner Kramer made a MOTION to take the property under consideration and issue a written decision by 5:00 p.m. Monday July 09, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

Seneca

RPB72510315400A, RPB72460315410A, RP09S15E317205A, RPB09S15E310000A, RP09S15E317830A, RP09S15E316002A, RPB72460314825A, RPB72460315100A, RPB72460314800A

Commissioner Mills made a MOTION to uphold the Assessor's valuation on parcel # RPB72460315100A in the amount of \$9,051,399.00. Commissioner Kramer SECONDED. Discussion Commissioner Kramer because we are unable to figure out the value we have to assume the Assessor is correct. Motion Passed Unanimously.

Commissioner Mills made a MOTION to return the assessment on parcel # RPB72460314825A to the 2008 value of \$995,213. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to modify the value on parcel #RPB72460315410A to \$53,135.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer this adjusts the frontage to \$.80 per square foot. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to modify the value on parcel #RPB72510315400A to \$72,212.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer this adjusts the frontage to \$.80 per square foot. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RPB72460314800A in the amount of \$136,100.00. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to uphold the Assessor's valuation on parcel # RP09S15E317205A in the amount of 147,268.00, parcel # RP09S15E317830A in the amount of \$38,455.00, parcel # RP09S15E310000A in the amount of \$103,596.00 and parcel # RP09S15E316002A in the amount of \$39,857.00. Commissioner Mills SECONDED. Discussion Commissioner Kramer this is ag land and it increased across the board for the entire county. Motion Passed Unanimously.

Commissioners recessed as Board of Equalization at 3:30 p.m.

There being no further business, the Board recessed until 8:00 a.m., July 9, 2012, at the Commissioners Chambers, third floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 9, 2012, 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 Mills made a MOTION to approve the employee requisition. Commissioner Urie SECONDED. Discussion Commissioner Urie this is filling a position in the Prosecutor's office. Motion Passed Unanimously. (Kramer absent)

In the Matter of ZONING

Commissioners considered Carter Mini Ranches Final Plat.

Rick Dunn, P&Z Administrator, reviewed the Final Plat for Carter Mini Ranches with the Commissioners.

Commissioner Mills made a MOTION to approve the Final Plat for Carter Mini Ranches. Commissioner Urie SECONDED. Discussion Commissioner Urie everything has been approved by the necessary departments before it got to us. Motion Passed Unanimously. (Kramer absent)

There being no further business, the Board recessed until 8:00 a.m., July 10, 2012, 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 10, 2012, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 9 July.

**PRESENT:** Commissioner George Urie, 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 9:49 a.m.

In the Matter of INDIGENT

Commissioner Kramer made a MOTION to approve case number 99483, 99475, 99544, 99482, 99541, 99477, 99472 and 99476. Commissioner Mills SECONDED. Discussion Commissioner Kramer did not show for interviews. Motion Failed Unanimously.

Commissioner Kramer made a MOTION to approve case number 99092. Commissioner Mills SECONDED. Discussion Commissioner Kramer not indigent during this time period. Motion Failed Unanimously.

Commissioner Mills made a MOTION to approve case number 99158 for dates of service 11.5-11.14 with a \$25.00 per month pay back. Commissioner Kramer SECONDED. Discussion Commissioner Kramer protective hold. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to pay for 3 months of PCIP for case number 99270. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 99528 for treatment plan #2. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 99536 with a \$25.00 per month pay back. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 99539. Commissioner Kramer SECONDED. Discussion Commissioner Mills not indigent. Motion Failed Unanimously.

Commissioner Kramer made a MOTION to approve case number 99547 with a \$25.00 per month pay back. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 99303 for treatment plan #2. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 99446 for treatment plan #3. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 99539 and suspend payback for 90 days then set at \$25.00 per month. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 99540. Commissioner Mills SECONDED. Discussion Commissioner Kramer not last resource and not indigent. Motion Failed Unanimously.

Commissioner Mills made a MOTION to approve case number 99422 for April dates of service with a \$25.00 per month pay back. Commissioner Mills SECONDED. Discussion Commissioner Kramer this person got Medicaid for May. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to suspend payback on case number 97507 for 3 months then set at a \$25.00 per month pay back. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to suspend payback on case number 99069 for 3 months. Commissioner Kramer SECONDED. Discussion Commissioner Kramer this person is in a treatment program. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 99308 with a \$100.00 per month pay back. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number with 99478 with \$1,396.00 payment from 401K with a \$25.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 99485. Commissioner Mills SECONDED. Discussion Commissioner Kramer incomplete application. Motion Failed Unanimously.

Commissioner Mills made a MOTION to suspend case number 99487 pending SSI. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 99488. Commissioner Mills SECONDED. Discussion Commissioner Kramer incomplete application. Motion Failed Unanimously.

Commissioner Mills made a MOTION to approve case number 99537. Commissioner Kramer SECONDED. Discussion Commissioner Mills not indigent, needs to purchase PCIP. Motion Failed Unanimously.

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 the Cove at the Airport on July 28-29, 2012. Commissioner Mills SECONDED. Motion Passed Unanimously.

In the Matter of EMERGENCY

Commissioner Kramer attended an LEPC meeting.

There being no further business, the Board recessed until 8:00 a.m., July 11, 2012, 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, 2012, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 10 July.

**PRESENT:** Commissioner 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 merit increase for Juvenile Detention. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to cancel the taxes for parcel # PP000133250000T in the amount of \$85.04, parcel #PP000133580000T in the amount of \$721.34 and parcel # PP000002080501T in the amount of \$20.72. Commissioner Mills SECONDED. Discussion Commissioner Kramer these taxes have been deemed uncollectible by the Treasure and need to be cancelled. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve the hardship application for parcel #RPT11810020120A. Commissioner Mills SECONDED. Discussion Commissioner Kramer there are three able bodied persons living in this home with jobs that are not contributing to the household income. There is enough income available within the household to pay these taxes. Motion Failed Unanimously.

In the Matter of MEETING

Commissioner Urie attended a Rotary meeting.

In the Matter of COMMUNITY GUARDIANS

Commissioner Urie attended a Board of Community Guardians meeting.

There being no further business, the Board recessed until 8:00 a.m., July 12, 2012, 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, 2012, 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 JUVENILE

Commissioner Urie attended a Restorative Justice Coalition meeting.

### 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 an increase in the hours for the receptionist at County Assistance. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve the employee requisitions for the Sheriff's office. Commissioner Mills SECONDED. Discussion Commissioner Kramer these are filling two vacated positions. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve the alcohol catering license for Elevation 486 on July 13 and 14. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve the alcohol licenses #2013-163 Boda's Grill and 2013-164 The Von Schmidt Brewery. Commissioner Mills SECONDED. Discussion Commissioner Kramer these are annual renewals. Motion Passed Unanimously.

### In the Matter of CONTRACTS

Commissioners considered a Residential Lease Agreement with Victory Home.

Commissioner Kramer made a MOTION to approve the Victory Home Residential Lease Agreement for 162 6<sup>th</sup> St. Commissioner Mills SECONDED. Discussion Commissioner Kramer this is similar to the other properties already being rented by Victory Home. Commissioner Mills this is a month to month agreement and they will be fixing up the home. Motion Passed Unanimously.

Commissioners considered a Location Release Form with Half Yard Productions.

Commissioner Kramer made a MOTION to approve the location Release Form with Half Yard Productions. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioners considered a Region IV Development Memorandum of Understanding.

Commissioner Kramer made a MOTION to approve the MOU with Region IV Development. Commissioner Mills SECONDED. Discussion Commissioner Kramer there is no change to this agreement; it is the 3<sup>rd</sup> year of a 3 year agreement. Motion Passed Unanimously.

### In the Matter of MEETING

Commissioners attended a District IV Elected Officials meeting in Gooding.

There being no further business, the Board recessed until 8:00 a.m., July 13, 2012, 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, 2012, 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 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 Drug Court. Commissioner Mills SECONDED. Discussion Commissioner Kramer this is a replacement position. Motion Passed Unanimously.

In the Matter of HEALTH INITIATIVES

Commissioners considered a Health Initiatives Trust Board appointment.

Commissioner Kramer made a MOTION to approve the appointment of Kelsey Robinson to the HIT board. Commissioner Mills SECONDED. Discussion Commissioner Kramer the HIT board has recommended her for appointment. Motion Passed Unanimously.

In the Matter of PUBLIC RELATIONS

Commissioners attended a ground breaking at Glanbia.

In the Matter of Juvenile

Commissioners attended a meeting with juvenile services personnel at Juvenile Probation.

There being no further business, the Board recessed until 8:00 a.m., July 16, 2012, at the Commissioners Chambers, third floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 16, 2012, 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 Leon Mills.

**ABSENT:** Commissioner George Urie and Commissioner Terry Kramer.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

Regular business.

There being no further business, the Board recessed until 8:00 a.m., July 17, 2012, 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 17, 2012, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 16 July.

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

**ABSENT:** None.

**STAFF:** Deputy Clerk Lori Haszier.

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 9:41 a.m.

In the Matter of INDIGENT

Commissioner Kramer made a MOTION to approve case numbers 99496, 99490, 99552, 99489, and 99555. Commissioner Mills SECONDED. Discussion Commissioner Kramer did not show for interviews and incomplete applications. Motion Failed Unanimously.

Commissioner Mills made a MOTION to approve case number 97245 with a \$25.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 99466 with a \$25.00 per month pay back. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 99484. Commissioner Kramer SECONDED. Discussion Commissioner Kramer incomplete application. Motion Failed Unanimously.

Commissioner Mills made a MOTION to approve case number 99486. Commissioner Kramer SECONDED. Discussion Commissioner Kramer this is an incomplete application. Motion Failed Unanimously.

Commissioner Kramer made a MOTION to approve case number 99491. Commissioner Mills SECONDED. Discussion Commissioner Kramer not indigent at time of service. Motion Failed Unanimously.

Commissioner Mills made a MOTION to approve case number 99553. Commissioner Kramer SECONDED. Discussion Commissioner Kramer this was not a medically necessary procedure. Motion Failed Unanimously.

Commissioner Kramer made a MOTION to approve case number 99295 with a Treatment Plan #5. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to suspend case number 99492. Commissioner Kramer SECONDED. Discussion Commissioner Kramer we will suspend this pending SSI. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to suspend case number 99493. Commissioner Mills SECONDED. Discussion Commissioner Kramer we will suspend this pending SSI. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 99566. Commissioner Kramer SECONDED. Discussion Commissioner Kramer not indigent. Motion Failed Unanimously.

Commissioner Kramer made a MOTION to approve case number 99230. Commissioner Mills SECONDED. Discussion Commissioner Kramer this is an incomplete application. Motion Failed Unanimously.

Commissioner Mills made a MOTION to approve case number 99237 for the fixed costs for dates of service 2-22 through 2-24. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to suspend case number 99400. Commissioner Mills SECONDED. Discussion Commissioner Kramer we will suspend pending SSI disability. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 99480 with a \$50.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to suspend case number 99502. Commissioner Mills SECONDED. Discussion Commissioner Kramer will suspend pending Crime Victims. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 99012 for a 2 month grace period. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Cases 22990, 46810 and 64480-no action.

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 Planning and Zoning. Commissioner Mills SECONDED. Discussion Commissioner Kramer this is probationary period completed. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve Alcohol License 2013-165 for Janitzio Family Mexican Restaurant Inc. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve the waiving of penalty and interest on taxes for parcel RPT27410030240A for Margaret Thompson. Commissioner Kramer SECONDED. Motion Passed Unanimously.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Kramer made a MOTION to go into executive session at 10:30 a.m. pursuant to Idaho Code §67-2345(D) 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 11:01 a.m.

In the Matter of MEETING

Commissioner Mills attended a SIRCOMM meeting.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Kramer made a MOTION to go into executive session at 2:05 p.m. pursuant to Idaho Code §67-2345D records exempt from the public for indigent hearings. Commissioner Urie SECONDED. Motion passed after roll call vote. (Urie yes, Kramer yes) Mills absent.

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

Commissioner Kramer made a MOTION to approve the emergency room treatment on 5.9 and the affixed costs for the protective hold on 5.10 through 5.14 and suspend the balance pending SSI. Commissioner Urie SECONDED. Motion Passed Unanimously. (Mills absent)

In the Matter of HOSPITAL

Commissioner Kramer attended a St. Luke's Board meeting.

There being no further business, the Board recessed until 8:00 a.m., July 18, 2012, 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, 2012, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 17 July.

**PRESENT:** Commissioner 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 Juvenile Detention Administrator. Commissioner Mills SECONDED. Discussion Commissioner Kramer this is to fill the Juvenile Detention Administrator. Commissioner Urie this position will be vacant on July 20. Motion Passed Unanimously.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Kramer made a MOTION to go into executive session at 10:05 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 10:43 a.m.

In the Matter of INDIGENT

Commissioners met with Yolanda Hall, County Assistance Director.

Commissioner Kramer made a MOTION to approve case number 99082 and approve the surgery. Motion died for a lack of second.

Commissioner Mills made a MOTION to uphold the original denial on case number 99082. Commissioner Urie SECONDED. Discussion Commissioner Mills I believe we need to uphold the original decision. This treatment was within the time frame to submit a 10 day preauthorization. Commissioner Urie we have timelines that we need to uphold. Commissioner Kramer I can see this could be a continuation of emergent care and I would support that. Commissioner Mills my concern would be that we would open a door to extend that timeline to file a correct application. Motion Passed. Urie yes, Mills yes, Kramer no.

In the Matter of MEETING

Commissioners Urie and Kramer attended a Rotary meeting.

Commissioner Mills attended the U of I Twilight Tour.

In the Matter of JAIL

Don Newman, Under-Sheriff met with the Commissioners to discuss the Twin Falls County Jail.

Commissioner Kramer made a MOTION to rename the Twin Falls County Jail after James R Munn. Commissioner Mills SECONDED. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 19, 2012, 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, 2012, 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 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

Commissioners considered amending the agenda to consider a location release for Half Yard Productions.

Commissioner Kramer made a MOTION to approve amending the agenda to consider a location release for Half Yard Productions. Commissioner Mills SECONDED. Discussion Commissioner Kramer they will be filming next week so this is time sensitive. Motion Passed Unanimously.

#### In the Matter of CONTRACTS

Commissioners considered a location release form for Half Yard Productions

Commissioner Kramer made a MOTION to approve the location release for Half Yard Productions for the Shoshone Park boat docks and ramp. Commissioner Mills SECONDED. Discussion Commissioner Kramer this is to authorize filming only to be done by Half Yard Productions down in Shoshone Park at the boat docks. Motion Passed Unanimously.

#### In the Matter of CONSENT CALENDAR

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

Commissioner Kramer made a MOTION to approve the consent calendar as presented. Commissioner Mills SECONDED. Discussion Commissioner Kramer there is a status sheet for Juvenile Detention. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve the May minutes as presented. Commissioner Mills SECONDED. Discussion Commissioner Kramer these have been reviewed and appeared correct. Motion Passed Unanimously.

#### In the Matter of BUDGET

Commissioners considered the June accounts payable.

Commissioner Kramer made a MOTION to approve the June accounts payable in the amount of \$3,576,089.34. Commissioner Mills SECONDED. Motion Passed Unanimously.

#### In the Matter of MEETING

Commissioners met with Joe Herring to discuss Region IV Development.

Commissioner Mills attended an Optimist meeting.

Commissioner Kramer attended a Rotary meeting.

There being no further business, the Board recessed until 8:00 a.m., July 20, 2012, 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, 2012, 8:00 a.m.

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

**PRESENT:** Commissioner George Urie, Commissioner 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 resignation from the DMV. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve the employee requisition for DMV. Commissioner Mills SECONDED. Discussion Commissioner Kramer this is a budgeted position. Motion Passed Unanimously.

In the Matter of ELECTIONS

Commissioners designated polling places for August 28<sup>th</sup> election.

Commissioner Kramer made a MOTION to approve the polling places as presented. Commissioner Mills SECONDED. Discussion Commissioner Kramer these are all Buhl locations. Motion Passed Unanimously.

Buhl Moose Hall  
First Christian Church  
Buhl Fire Department – Station #2  
Absentee Polling Place - T.F. County Courthouse

In the Matter of JUVENILE

Commissioners attended a Juvenile Joint Powers Board meeting.

There being no further business, the Board recessed until 8:00 a.m., July 23, 2012, at the Commissioners Chambers, third floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 23, 2012, 8:00 a.m.

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

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

**ABSENT:** None.

**STAFF:** Deputy Clerk Lori Haszier.

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 CONTRACTS

Commissioners considered the QualityFirst Asphalt Contract.

Commissioner Kramer made a MOTION to approve the contract for QualityFirst Asphalt in the amount of \$9,452.32 for work to be done at Twin Falls County West. Commissioner Mills SECONDED. Motion Passed Unanimously.

In the Matter of CONTRACTS

Commissioners considered the QualityFirst Asphalt Contract.

Commissioner Kramer made a MOTION to approve the contract for QualityFirst Asphalt in the amount of \$18,250.76 for work to be done at the Twin Falls County Courthouse, Twin Falls County Jail, Twin Falls County P & Z Building and Twin Falls County Parks & Recreation. Commissioner Mills SECONDED. Motion Passed Unanimously.

In the Matter of RESOLUTIONS

Commissioners considered Resolution 2012-016 regarding SRS2012 payment.

Commissioner Kramer made a MOTION to approve Resolution 2012-016. Commissioner Mills SECONDED. Discussion Commissioner Kramer this allows Twin Falls County to receive its guaranteed minimum full county payment amount of its share of the Idaho SRS2012 payment for fiscal year 2012. Motion Passed Unanimously.

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

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

WHEREAS, the United States Congress recognized a need to stabilize education and road maintenance funding through predictable payments to the affected counties, and to achieve that goal enacted the Secure Rural Schools and Community Self-Determination Act of 2000, which was amended and re-authorized for FFY 2008 - 2011 (“SRS2008”) and has been amended and re-authorized for FFY 2012 (“SRS2012”); and

WHEREAS, Title I of SRS2012 gives each eligible county the right to elect to receive either its traditional share of revenues from the National Forest lands pursuant to the Act of May 23, 1908 and Section 13 of the Act of March 1, 1911 (the “25-percent payments”), or instead to receive a guaranteed minimum share of the State payment pursuant to Sections 102(a)(1)(B) and 103 of SRS2012 (the “full county payment amount”); and

WHEREAS, an election to receive the full county payment amount is effective for federal fiscal year 2012; and

NOW, THEREFORE, be it resolved as follows:

1. Twin Falls County elects to receive its guaranteed minimum full county payment amount Of its share of the Idaho SRS2012 payment pursuant to Sections 102(a)(1)(B) And 103 of SRS2012.
2. The original or a copy of this Resolution shall be transmitted to Seth Grigg at [sgrigg@idcounties.org](mailto:sgrigg@idcounties.org) or fax (208) 345-0379 by August 10, 2012.

ADOPTED this 23<sup>rd</sup> day of July, 2012.

TWIN FALLS COUNTY BOARD OF  
COMMISSIONERS

/s/ George Urie  
George Urie, Chairman

/s/ Leon Mills  
Leon Mills, Commissioner

/s/ Terry Ray Kramer  
Terry Ray Kramer, Commissioner

ATTEST:

/s/ Kristina Glascock  
Kristina Glascock, Clerk

In the Matter of RESOLUTIONS

Commissioners considered Resolution 2012-017 regarding SRS2012 payment.

Commissioner Kramer made a MOTION to approve Resolution 2012-017. Commissioner Mills SECONDED. Discussion Commissioner Kramer this allows Twin Falls County to receive its guaranteed minimum full county payment amount and allocates 15% on projects under Title II and Title III. Motion Passed Unanimously.

TWIN FALLS COUNTY  
RESOLUTION NO. 2012-017

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

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

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

WHEREAS, the United States Congress has re-authorized the Secure Rural Schools and Community Self-Determination Act for FFY2012 (“SRS2012”); and

WHEREAS, Title I of SRS2012 gives each eligible county the right to elect to receive either its traditional share of revenues from the National Forest lands pursuant to the Act of May 23, 1908 and Section 13 of the Act of March 1, 1911 (the “25-percent payments”), or instead to receive a guaranteed minimum share of the State payment pursuant to Sections 102(a)(1)(B) and 103 (the “full county payment amount”); and

WHEREAS, Twin Falls County elected in FFY 2012 to receive the guaranteed minimum full county payment amount pursuant to SRS2012 Sections 102(a)(1)(B) and 103; and

WHEREAS, an election to receive the full county payment amount is effective for all Federal Fiscal Year 2012; and

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

WHEREAS, Title I, Section 102(d) of SRS2012 requires that counties electing to receive a full county payment amount of \$100,000 or more must allocate its project funds for between projects in accordance with Title II and Title III, and return the balance of project funds unspent under Titles II and III to the Treasury of the United States, and communicate such allocation to the Secretary of the United States Department of Agriculture; and

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

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

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

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

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

NOW, THEREFORE, be it resolved as follows:

1. Twin Falls County has elected to receive a full county payment amount that is \$100,000 or more, and hereby allocates 15 percent [*Note: This entry must be not less than 15 percent and not more than 20 percent*] of its full county payment amount for expenditure on projects under Title II and Title III. Twin Falls County will return none (zero percent) of its full county payment amount to the Treasury of the United States.
2. Of the percent allocated to Title II and Title III projects above in paragraph 1, Twin Falls County further allocates between such Titles for FFY 2012 (for expenditure after FFY 2012) on the following basis: 100 percent of full county payment amount for expenditure on Title II projects and 0 percent of the full county payment amount for expenditure on Title III projects. [*Note: Combined entries for allocations between Titles II and III must add up to equal the percent inserted in election number 2 above. If your full county payment amount is \$350,000 or more, the entry for Title III cannot exceed 7 percent.*]
3. The original or a copy of this Resolution shall be transmitted to Seth Grigg at [sgrigg@idcounties.org](mailto:sgrigg@idcounties.org) or fax (208) 345-0379 by August 15, 2012.

ADOPTED this 23<sup>rd</sup> day of July, 2012.

TWIN FALLS COUNTY BOARD OF  
COMMISSIONERS

/s/ George Urie  
George Urie, Chairman

/s/ Leon Mills  
Leon Mills, Commissioner

/s/ Terry Ray Kramer  
Terry Ray Kramer, Commissioner

ATTEST:

/s/ Kristina Glascock  
Kristina Glascock, Clerk

In the Matter of MEETINGS

Commissioners attended the Correctional Healthcare meeting.

There being no further business, the Board recessed until 8:00 a.m., July 24, 2012, 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 24, 2012, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 23 July.

**PRESENT:** Commissioner 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 9:45 a.m.

In the Matter of INDIGENT

Commissioner Kramer made a MOTION to approve case numbers 99503, 99413, 99507, 99501 and 99516. Commissioner Mills SECONDED. Discussion Commissioner Kramer incomplete applications; did not show for interviews. Motion Failed Unanimously.

Commissioner Mills made a MOTION to approve case number 99360 for treatment plan #6. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 99550 with a \$25.00 per month pay back. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 99578 with a \$25.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 98961 for one month of PCIP. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 99225 for three months of PCIP. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 99510. Commissioner Mills SECONDED. Discussion Commissioner Kramer not indigent. Motion Failed Unanimously.

Commissioner Mills made a MOTION to approve case number 99511 with a \$50.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 99515. Commissioner Mills SECONDED. Discussion Commissioner Kramer incomplete application. Motion Failed Unanimously.

Commissioner Mills made a MOTION to approve case number 99520. Commissioner Kramer SECONDED. Discussion Commissioner Mills not indigent. Motion Failed Unanimously.

99566 no action.

Commissioner Mills made a MOTION to approve case number 99576 for rental assistance in the amount of \$595.00 with a \$50.00 per month pay back. Commissioner Kramer SECONDED. Discussion Commissioner Kramer this person has another job and should be able to make a payback. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to suspend case number 99230 pending SSDI. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 99298 with a \$25.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 99505 with a \$50.00 per month pay back. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 99560 with a \$50.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously.

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 there are several changes for the Sheriff's office with a resignation and positions shifting and a new hire for Magistrate Probation. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve the employee requisitions as presented. Commissioner Mills SECONDED. Discussion Commissioner Kramer these are filling vacated positions in the Sheriff's Dept. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve the alcohol catering license for Rowdy's at Jeans Park for the Buhl Bunch Car Show on Aug 4-5. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve the alcohol catering license for King of Hearts at Jeans Park for the Buhl Bunch Car Show on Aug 4-5. Commissioner Mills SECONDED. Discussion Commissioner Kramer this is for fundraising at the Buhl Bunch Car Show. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve the alcohol catering license for the Pioneer Club at House Creek for a birthday party on August 11. Commissioner Mills SECONDED. Motion Passed Unanimously.

#### In the Matter of GRANTS

Commissioners considered the 2012 JAG grant award.

Mark Brunelle, Research and Development reviewed the 2012 JAG Grant award with the Commissioners.

Commissioner Kramer made a MOTION to approve the 2012 JAG Grant award. Commissioner Mills SECONDED. Discussion Commissioner Urie this is a grant that we have applied for several years. Motion Passed Unanimously.

#### In the Matter of MEETING

Commissioners met with LeWayne Jungert, DeLaney Valentine and Bev Ashton for an Easter Seals/Goodwill update and to discuss program funding.

There being no further business, the Board recessed until 8:00 a.m., July 25, 2012, 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, 2012, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of 24 July.

**PRESENT:** Commissioner 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 SOLID WASTE

Commissioner Urie attended a 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 status sheet for the Public Defender's office. Commissioner Kramer SECONDED. Discussion Commissioner Mills this is a discharge within the probationary period. Motion Passed Unanimously. (Urie absent)

Commissioner Mills made a MOTION to approve the employee requisition for Juvenile Detention. Commissioner Kramer SECONDED. Discussion Commissioner Mills this is for a part time Juvenile Detention Officer. Motion Passed Unanimously. (Urie absent)

Commissioner Mills made a MOTION to approve the alcohol catering license for the Turf Club at the Roy Raymond Pavilion for the Parrot Head Fundraiser on August 10<sup>th</sup>. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Urie absent)

There being no further business, the Board recessed until 8:00 a.m., July 26, 2012, 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, 2012, 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 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 Public Defender's office. Commissioner Mills SECONDED. Discussion Commissioner Kramer this is a replacement for a receptionist. Motion Passed Unanimously.

In the Matter of WELFARE

Commissioners attended an Elected Clerks and Welfare Directors quarterly meeting.

In the Matter of MEETING

Commissioner Mills attended an Optimist meeting.

Commissioner Kramer attended a Rotary meeting.

There being no further business, the Board recessed until 8:00 a.m., July 27, 2012, 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, 2012, 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 and Commissioner Leon Mills.

**ABSENT:** Commissioner Terry Kramer.

**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 status sheet for the SafeHouse. Commissioner Urie SECONDED. Discussion Commissioner Mills this is a termination of an employee. Motion Passed Unanimously. (Kramer absent)

In the Matter of CONTRACTS

Commissioners considered a Misdemeanor Crime Prosecution contract for the City of Kimberly.

Commissioner Mills made a MOTION to approve the contract with the City of Kimberly for Misdemeanor Crime Prosecution. Commissioner Urie SECONDED. Discussion Commissioner Mills Twin Falls County already prosecutes the felony cases and now will prosecute for the misdemeanors. Commissioner Urie the City of Kimberly's attorney reign and they felt this was the best option. Commissioner Mills this will be for \$2,200.00 a month and is a yearly agreement. Motion Passed Unanimously. (Kramer absent)

In the Matter of BUDGET

Kristina Glascock, Clerk presented the Commissioners with the 3<sup>rd</sup> quarter quarterly statement.

Commissioner Mills noted the expenditures for indigent care are higher than budgeted for this time in the year.

There being no further business, the Board recessed until 8:00 a.m., July 30, 2012, at the Commissioners Chambers, third floor of the Twin Falls County Courthouse, 425 Shoshone Street North, Twin Falls, Idaho, for the transaction of further business of the board.

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 30, 2012, 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 and Commissioner Leon Mills.

**ABSENT:** Commissioner Terry Kramer.

**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 employee requisition for the Clerk's office. Commissioner Urie SECONDED. Discussion Commissioner Mills this position is for the Elections Director. The person is retiring. Motion Passed Unanimously. (Kramer absent)

Commissioner Mills made a MOTION to approve the alcohol license #2013-166 Persian Kabob. Commissioner Urie SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve the alcohol catering license for Boda's Bar on August 4 at Rogerson Park. Commissioner Urie SECONDED. Motion Passed Unanimously. (Kramer absent)

In the Matter of CONTRACTS

Commissioners considered a Benchmark SFY2013 Extension of Subcontractor Agreement.

Commissioner Mills made a MOTION to approve the Benchmark SFY2013 Extension of Subcontractor Agreement. Commissioner Urie SECONDED. Discussion Commissioner Urie this is for the Drug Court. Motion Passed Unanimously. (Kramer absent)

In the Matter of RESOLUTIONS

Commissioners to consider a Siting Team Resolution.

Commissioner Mills made a MOTION to approve Resolution 2012-018 for a Siting Team for Funk Dairy. Commissioner Mills SECONDED. Discussion Commissioner Mills this is for an expansion of an existing facility. Motion Passed Unanimously. (Kramer absent)

RESOLUTION NO. 2012-018

WHEREAS, Twin Falls County Planning and Zoning has received an application for an expansion to the David Funk Dairy Operation; and

WHEREAS, this operation is to be located in Section 22, Township 111 South, Range 19 East B. M. located in the Agricultural Zone and addressed approximately as 4245 East 3200 North, Hansen, Idaho; and

WHEREAS, the intended use is to expand the operation of the existing facility; and

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

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

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

DATED this 30<sup>th</sup> day of July, 2012.

TWIN FALLS COUNTY BOARD OF  
COMMISSIONERS



Commissioner Kramer made a MOTION to approve case number 99173. Commissioner Mills SECONDED. Discussion Commissioner Kramer incomplete application. Motion Failed Unanimously.

Commissioner Mills made a MOTION to approve case number 99241. Commissioner Kramer SECONDED. Discussion Commissioner Mills court ordered. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 99307. Commissioner Mills SECONDED. Discussion Commissioner Kramer incomplete application but the bills need to go to review. Motion Failed Unanimously.

Commissioner Mills made a MOTION to approve case number 99577 with a \$25.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 99525 with a \$25.00 per month pay back. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 99553 with a \$25.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to suspend payback on case number 96523 for 3 months and reevaluate. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 99523. Commissioner Mills SECONDED. Discussion Commissioner Kramer incomplete application. Motion Failed Unanimously.

Commissioner Mills made a MOTION to approve case number 99591 for \$525.00 for rental assistance with a \$75.00 per month pay back to start in September. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 99592 for \$199.00 to Idaho Power with a \$25.00 per month pay back. Commissioner Mills SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 99151. Commissioner Mills SECONDED. Discussion Commissioner Kramer incomplete application. Motion Passed Unanimously.

Commissioner Mills made a MOTION to approve case number 99556 with a \$100.00 per month pay back. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Commissioner Kramer made a MOTION to approve case number 99600. Commissioner Mills SECONDED. Discussion Commissioner Kramer this person does not have the income to stay in the home. Motion Failed Unanimously.

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 requisitions as presented. Commissioner Mills SECONDED. Discussion Commissioner Kramer we have one sheet for the Inspection Station and one for the Prosecutor's office. Motion Passed Unanimously.

In the Matter of ZONING

Commissioners considered an appointment for the area of impact to the Murtaugh P&Z Committee.

Commissioner Kramer made a MOTION to approve the appointment of Ryan Raeder as the representative for the area of impact on the Murtaugh P&Z Committee. Commissioner Mills SECONDED. Discussion Commissioner Kramer the previous representative moved and the Mayor requested this appointment.

In the Matter of BUDGET

Debbie Kauffman, Treasurer presented the June Joint Report and the 3rd Quarter Joint report.

Expenditures by fund for July 2012:

Fund 100	Current Expense	\$1,148,738.75
Fund 102	Tort	1,346.20
Fund 106	Safe Place	23,681.77
Fund 108	Capital Projects Fund	379,065.59
Fund 109	Twin Falls County Extension	2,032.63
Fund 113	Weeds	24,381.87
Fund 114	Parks and Recreation	30,286.89
Fund 115	Solid Waste	299.52
Fund 116	Ad Valorem	51,183.22
Fund 118	District Court	55,463.05
Fund 130	Indigent Fund	286,374.68
Fund 131	Public Health	0.00
Fund 132	Revenue Sharing	341.50
Fund 136	Pest Control	0.00
Fund 137	Election Consolidation	12,593.28
Fund 174	County Boat License	2,558.25
Fund 175	Snowmobiles	0.00
Fund 196	Justice Fund	521,343.59
Fund 601	T.A.R.C-Health Initiative	1,342.13
Fund 602	R.E.E.Z	0.00
Fund 604	Energy Efficiency Grant	0.00
Fund 606	ISP-JAG Grant	3,952.79
Fund 607	Cops-Hiring Grant	17,097.95

Fund 608	Juvenile Correction Act Funds	15,160.19
Fund 609	Tobacco Tax Grant	14,198.15
Fund 610	Boat Grant Waterways Match	4,966.83
Fund 611	Adult Substance Abuse Grant	1,393.80
Fund 612	Rose St. Safe House	0.00
Fund 613	R.S.A.T Grant	4,026.22
Fund 614	Invasive Check Station	9,719.72
Fund 615	S.U.D Funds	9,826.38
Fund 618	BCP Basic-Safehouse Grant	8,106.00
Fund 620	Status Offender Services	7,529.40
Fund 630	Fifth District SOS	39.94
Fund 634	Section 157 Occupant Protection	0.00
Fund 635	Parks-Grants	0.00
Fund 638	SFP-Twin Falls	0.00
Fund 639	Strength Fam Pro (Burley)	0.00
Fund 641	Social Activities Group Grant	0.00
Fund 645	JAG Grant	11,166.67
Fund 650	Twin Falls Co. Sheriffs Reserves	0.00
Fund 651	Sheriff Donation Fund	4,218.28
Fund 652	Sheriff Drug Seizure Money	341.17
Fund 659	Prosecutor's Drug Seizure Money	215.75
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	1000.00
Fund 671	Twin Falls Co Sheriff Search & Rescue	386.33
Fund 673	Juvenile Probation Misc.	1,858.95
Fund 674	Twin Falls County Insurance	0.00
Fund 676	VOCA Mediation Grant	3,166.40
Fund 677	Underage Drinking-Media Project	0.00
Fund 679	Centennial Wetland Complex Project	0.00
Fund 681	Problem Solving Courts	101,507.23
Fund 682	Youth Court	60,051.11
Fund 683	Court Assistance	1,007.88
Fund 684	Family Court Services	22,097.33
Fund 685	DUI Court	0.00
Fund 686	Mental Health Court	0.00
Fund 687	Sheriff's Grants	11,201.55
Fund 691	Coroner-Coverdell Grant	0.00
TOTAL		\$2,855,268.94

There being no further business, the Board recessed until 8:00 a.m., August 1, 2012, 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.

