

Twin Falls, Idaho
REGULAR JULY MEETING
July 3, 2017, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of June 30.

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall 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

Commissioner Hall made a MOTION to leave Board of County Commissioners and convene and Board of Equalization. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Commissioner Kramer swore in all parties giving testimony. Gerald Bowden, Assessor John Knapple, Deputy Assessor, John Lezamiz Appellant, Mike Brown, Brandon Suaeressig, Angie Sneed, Garin Evans and Andrew Humphries, Appraisers.

John Lezamiz

Mr. Lezamiz noted that this is the first time that the Assessor's Office refused to work with him and so he has had to appeal 40 of his properties. Mr. Lezamiz noted that there has been no changes to any of the properties but they increased in value by over \$1 Million Dollars overall. Mr. Lezamiz disputed the Assessor's position of location determining the amount of increase. Mr. Lezamiz noted that he did receive an adjustment in his appraisals, however of the 16 reappraised 10 of them increased further with 1 property decreased by \$18,000.00. Mr. Lezamiz requested that 2017 values be assigned to his properties.

Gerald Bowden, Assessor provided a letter for the Board regarding the 2017 Assessed Valuation of Twin Falls County Properties. Mr. Bowden reviewed the process used to determine a value on the properties. John Knapple, reviewed the sales analysis' used to set values. Mr. Knapple noted that the State had sent a letter that stated commercial property in Twin Falls County was only 74% of value which required a correction by the Assessor's Office. The adjustments have been made and sales comparisons are showing the values are correct now.

Mr. Lezamiz stated that 25% influence factor is too high and the state did not mandate an increase in any particular area. The increases went up 25-30%. The increases are not justified.

Commissioner Hall questioned the Assessor about the influence factor. Mr. Bowden reviewed the process used to get an influence factor. Influence factor can mean one of any of several different types of adjustments that are made. Commissioner Hall questioned the Key Bank parcel and its percentage of increase. Mr. Bowden noted it may not be that particular building it was the area that was adjusted. Commissioner Johnson questioned the ratio study showed last year it was 87%, with the changes it is now 97% and could it be done gradually, rather than a 10% increase. Mr. Bowden noted they must be within 90-110 percent.

Commissioner Johnson made a MOTION to take the information under consideration and issue a written decision by Monday July 10th at 5:00 p.m. Commissioner Hall SECONDED. Motion Passed Unanimously.

Commissioners left Board of Equalization at 10:00 a.m.

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses and tax cancellations.

Commissioner Johnson made a MOTION to approve the consent agenda. Commissioner Hall SECONDED. Discussion Commissioner Johnson alcohol 2018-062 Garibaldi's, 2018-175 Tse and 2018-177 The Iron Rail. Motion Passed Unanimously.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioners considered amending the agenda to consider a fireworks permit for Jana Rogers on July 4, in Castleford.

Commissioner Hall made a MOTION to amend the agenda to include a fireworks permit for Jana Rogers. Commissioner Johnson SECONDED. Discussion Commissioner Kramer this is a time sensitive issue and the fireworks show is July 4. Motion Passed Unanimously.

In the Matter of FIREWORKS PERMITS

Commissioners considered a fireworks permit for Jana Rodgers on August 4th in Castleford.

Commissioner Hall made a MOTION to approve the fireworks permit for Jana Rogers on July 4 in Castleford. Commissioner Johnson SECONDED. Discussion Commissioner Kramer recused himself due to a direct conflict. Commissioner Hall this has been an ongoing show that has had no issues so I would recommend approval. Motion Passed Unanimously.

In the Matter of PUBLIC ASSEMBLY

Commissioners considered a public assembly permit for Buhl Bunch Car Club on August 5-6 at Gene's Park in Castleford.

Commissioner Hall made a MOTION to approve the public assembly permit for the Buhl Bunch Car Club. Commissioner Johnson SECONDED. Discussion Commissioner Hall this has been an annual event that has had no issues. Motion Passed Unanimously.

In the Matter of BOARD OF EQUALIZATION

Commissioners reconvened as Board of Equalization at 10:30 a.m.

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

Commissioner Kramer swore in Mike Brown and Garin Evans, Appraisers and Jacob Caval and Brent Hyatt, Appellants.

Jacob Caval
RPT0001119028AA

Mr. Caval noted that he purchased the property in 2009 for \$105,000. Since then the property has increased. Mr. Caval noted the property condition is not very good. It has drainage issues and alley issues and had issues with ice due to drainage problems.

Gerald Bowden, Assessor reviewed the process used to adjust property values. Mike Brown, Appraiser, reviewed his findings of the property and his reassessment. Mr. Brown noted he is unable to make adjustments to the property due to issues with the alley. Mr. Brown did make adjustments due to the condition and age of the property. John Knapple, Deputy Assessor questioned the ice damage that Mr. Caval spoke about. Mr. Brown stated that did not affect the value. John Knapple, Deputy Assessor noted there were adjustments made to the property to meet the state requirements.

Mr. Caval noted that there is damage to the floor from the ice damage and it affects the value of the building. Mr. Caval noted that the City is not maintain the surrounding streets which affects the value of his property.

Commissioner Hall made a MOTION to take the information under consideration and issue a written decision by Monday July 10th at 5:00 p.m. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Brent Hyatt
RPT1698004003BA

Brent Hyatt noted the home is currently for sale for \$695,000.00 and has been for sale for over 15 months with no interest. Mr. Hyatt stated that the size and location of the home is a factor that limits buyers, therefore affecting the value of the property. Mr. Hyatt states the uniqueness of the home also affects the value negatively.

Gerald Bowden, Assessor questioned the original listing of the property. Mr. Hyatt noted it was originally listed for \$100,000.00 more but the sale amount has decreased over time. Gerald Bowden, reviewed the process the Assessor's Office follows to value properties. Garin Evans, Appraiser reviewed the assessment. John Knapple, Deputy Assessor noted the property was

initially listed at \$995,000.00 and that has dropped over the last 15 months. Mr. Knapple reviewed the process used to value the property.

Mr. Hyatt noted it is difficult to get sales prices as Idaho is a nondisclosure state which makes it difficult to get values. Mr. Hyatt noted that because the property isn't selling that needs to be considered. Commissioner Kramer questioned the influence factor of 40%. Mr. Knapple noted it is an increase in the value of the land due to the location.

Commissioner Johnson made a MOTION to take the information under consideration and issue a written decision by Monday July 10th at 5:00 p.m. Commissioner Hall SECONDED. Motion Passed Unanimously.

Brent Hyatt
RPT1698004003BA

Commissioner Hall made a MOTION to change the value of the structure by 80% for a value of \$604,822.00 and leave the land value at \$99,641 for a total of \$704,463. Commissioner Johnson SECONDED. Discussion Commissioner Kramer this property is unique and it affects the value of the property. Motion Passed Unanimously.

Cavali Corp.
RPT0001119028AA

Commissioner Johnson made a MOTION to set the land value back to the 2016 value at \$58,594.00 and leave the 2017 building value at \$108,344.00 for a total of \$166,928.00. Commissioner Hall SECONDED. Discussion Commissioner Kramer I don't believe he is getting the increased value of the urban renewal so we will drop that 15%. Motion Passed Unanimously.

Kory Putman
RPT0141000003BA

Commissioner Hall made a MOTION to uphold the value as set by the Assessor in the amount of \$208,255.00. Commissioner Johnson SECONDED. Discussion Commissioner Kramer the appellant did not show for the hearing so we have no evidence that the Assessor is incorrect. Motion Passed Unanimously.

Robert Miller
RPT1582001008BA

Commissioner Hall made a MOTION to uphold the Assessor's value in the amount of \$174,057.00. Commissioner Johnson SECONDED. Discussion Commissioner Hall the Appellant did not show to present any information to change the Assessor's value. Motion Passed Unanimously.

Commissioners left Board of Equalization and reconvened as Board of County Commissioners at 1:55 p.m.

In the Matter of ALCOHOL LICENSES

Commissioners considered alcohol licenses.

Commissioner Johnson made a MOTION to approve alcohol license #2018-176 Pettit's Country Market. Commissioner Hall SECONDED. Motion Passed Unanimously.

In the Matter of BOARD OF EQUALIZATION

Commissioners met as Board of Equalization

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

Mark Lopshire
RPT00107148450A

Commissioner Johnson disclosed that Mark Lopshire was his Campaign Treasurer but that he had no person gain in the assessment that Mr. Lopshire was appealing.

Mark Lopshire stated that he felt he was being taxed unfairly. His property has significantly increased over the last few years. Mr. Lopshire noted his taxes have increased over 60% in the last 2 years. He disagreed with the process that the Assessor has used to determine the value of his property. Mr. Lopshire requested a reduction in the value of the property and that the Commissioners do a market analysis of all property on Kimberly road.

Gerald Bowden, Assessor questioned Mr. Lopshire in regards to the business that he purchased in 2015. Gerald Bowden, Assessor reviewed the process that is used to value properties. Mike Brown, Appraiser reviewed the appraisal and the property. John Knapple, Deputy Assessor noted that the property was compared only to properties on Kimberly Road.

Commissioner Johnson questioned the value of the RV units. Mr. Brown noted the value was only for the improvements only, not the ground value. Commissioner Kramer asked if they had used an income approach on this property. Mike Brown stated it had not been used. Mr. Knapple stated that he did not believe there was enough information available to give a cost approach number.

Mr. Lopshire stated that unfair assessments and unfair taxation were killing small businesses because of policies and procedures.

Commissioner Hall questioned the substantial increase from 2014-2017. Mr. Knapple noted there may have been some inequities in the land values which accounts for a majority of the increase.

Commissioner Hall made a MOTION to take the information under consideration and issue a written decision by Monday July 10th at 5:00 p.m. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Commissioner Kramer swore in Darren Kyle, Shawn Allen, Rick Buffalo, Appraiser

**Mac Daddy, LLC Darren Kyle
RPT59510030070A**

Commissioner Johnson disclosed Darren Kyle employs his spouse and that Mr. Kyle was his campaign Treasurer.

Darren Kyle reviewed a packet of information that he provided to the Board.

Gerald Bowden, Assessor reviewed the process used to determine property values. Brandon Saueressig, Appraiser reviewed the appraisal and noted that the previous inspection was very similar to what he found. John Knapple, Deputy Assessor noted the area that the property is in is different than the surrounding properties which makes it difficult to compare the properties that Mr. Kyle provided without seeing the details on the properties. John Knapple, Deputy Assessor noted that the value is within the amount allowed by law.

Darren Kyle stated that he believes the properties that he used to compare are comparable and should be considered.

Commissioner Hall made a MOTION to take the information under consideration and issue a decision by Monday July 10th at 5:00 p.m. Commissioner Kramer SECONDED. Motion Passed Unanimously.

CTR Apartments LLC Shawn Allen

MHPK0410000040AA

Mr. Allen reviewed the property and stated that the value assessed is incorrect, it is not repairable, the windows are boarded up, has holes in the floor, it has no cabinets and it needs to be disposed of.

John Knapple, Deputy Assessor noted that they do not take any property off the rolls without viewing the property. Mr. Knapple proposed reviewing the property and reconsidering the appraisal. Mr. Allen noted the property is only being used for storage so they may go out and view the property.

MHPK010000050BA

Mr. Allen noted that the trailer was removed back in November.

MHPK010000010AA and MHPK010000060AA

Mr. Allen noted they have been updating the properties but they are older homes and still have old plumbing and electrical. Mr. Allen noted he can purchase much newer ones for the same value.

MHPK010000070BA and MHPK010000080BA

Mr. Allen noted these two properties have new siding but old roofs and are older homes so the value should not be that high.

Mr. Knapple asked if any plumbing was done. Mr. Allen noted they are putting in new fixtures into 0060 and some pipes underneath as well as new electrical outlets and light fixtures. Brandon Saueressig noted he was only able to enter 0060 this year, he did not inspect any of the other properties this year. Mr. Allen stated Mr. Saueressig inspected them last year and there has been no changes. Mr. Knapple noted there have been substantial sales of mobile homes to compare the values on these properties with.

Mr. Allen noted that units 1, 7 and 8, increased last year substantially. They increased again this year with no further improvements. Mr. Allen noted he did not feel the value of the units were increasing. Units 7 and 8 will eventually be removed as they are not worth upgrading.

Commissioner Hall noted that the homes were not movable or sellable due to the age which should be considered in the value.

Commissioner Johnson made a MOTION to take the information under consideration and issue a written decision by Monday July 10th at 5:00 p.m. Commissioner Hall SECONDED. Motion Passed Unanimously.

**Oregon Trail RV Campground – Mark Lopshire
RPT00107148450A**

Commissioner Hall made a MOTION to change the land value to \$470,494.00 and improvements at \$311,520 for a total value of \$782,014. Commissioner Johnson SECONDED. Discussion Commissioner Kramer this adjusts the land value for the business to \$426,009. Motion Passed Unanimously.

**Mac Daddy LLC. Darren Kyle
RPT59510030070A**

Commissioner Hall made a MOTION to uphold the value as set by the Assessor in the amount of \$256,330.00. Commissioner Kramer SECONDED. Discussion Commissioner Hall the Appellant did a great job of getting comparables but that value was within the allowed percentage. Motion Passed Unanimously.

**CTR Apartments – Shawn Allen
MHPK010000010AA, MHPK010000070BA, MHPK010000060AA, MHPK010000080BA,
MHPK010000050BA**

Commissioner Johnson made a MOTION to change the values of the properties back to the 2016 values. Commissioner Hall SECONDED. Discussion Commissioner Hall these properties are not increasing in value. I can't justify this increase. Motion Passed Unanimously.

MHPK010000010AA \$9,680.00
MHPK010000080BA \$3,256.00
MHPK010000060AA \$9,430.00
MHPK010000070BA \$2,488.00

Commissioner Hall made a MOTION to uphold the Assessor's value of \$0.00 on parcel #MHPK010000050BA. Commissioner Johnson SECONDED. Discussion Commissioner Hall this trailer has been removed. Motion Passed Unanimously.

Commissioners left Board of Equalization and reconvened as Board of County Commissioners at 4:30 p.m.

In the Matter of ALCOHOL LICENSES

Commissioners considered alcohol licenses

Commissioner Johnson made a MOTION to approve alcohol license #2018-178 for The Orpheum Theatre. Commissioner Hall SECONDED. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 5, 2017, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 5, 2017, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of July 3.

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Terry Kramer.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of BOARD OF EQUALIZATION

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

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

**Igloo Development Co.
RPT2738000020A**

Did not show for hearing.

Commissioner Johnson made a MOTION to uphold the value as set by the Assessor in the amount of \$. Commissioner Hall SECONDED. Discussion Commissioner Johnson the information that the Appellant sent shows the value within the percentage allowed by the State. Motion Passed Unanimously.

Commissioners left Board of Equalization at 10:00 a.m. and returned to session as Board of County Commissioners. Motion Passed Unanimously.

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses and tax cancellations.

No items to consider.

In the Matter of TAXES

Commissioners considered a Late Charge and Interest Cancellation Request from Memet and Shawna Ajeti for parcel #RPT53870030080A and RPT0261003015AA.

Commissioner Johnson made a MOTION to approve the Late Charge and Interest Cancellation Request from Memet and Shawna Ajeti for parcel #RPT53870030080A and RPT0261003015AA. Commissioner Hall SECONDED. Discussion Commissioner Johnson this was done through their bank and they need to take it up with the bank. Commissioner Kramer the payment was late. Motion Failed Unanimously.

In the Matter of ALCOHOL LICENSES

Commissioners considered an Alcohol Catering Permit for Longhorn Saloon at 290 Main St. on August 4, 2017.

Commissioners considered an Alcohol Catering Permit for Longhorn Saloon at Gene's Park in Castleford on August 5 and 6, 2017.

Commissioner Hall made a MOTION to table both alcohol catering Permits for Longhorn Saloon. Commissioner Johnson SECONDED. Discussion Commissioner Hall there is some confusion on why there are two permits so we will get clarification on that before we consider these. Motion Passed Unanimously.

Commissioners considered an Alcohol Catering Permit for Iron Horse Saloon on July 14-16, 2017 at Murtaugh Lake.

Commissioner Hall made a MOTION to approve the Alcohol Catering Permit for Iron Horse Saloon on July 14-16, 2017 at Murtaugh Lake. Commissioner Johnson SECONDED.

Discussion Commissioner Hall this is an annual event and there have been no issues so we will approve it. Motion Passed Unanimously.

In the Matter of BOARD OF EQUALIZATION

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

Commissioner Hall made a MOTION to leave Board of County Commissioners and convene as Board of Equalization at 10:30 a.m. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Commissioner Kramer swore in Gerald Bowden, Assessor, John Knapple, Deputy Assessor, Andrew Humphries, Appraiser and Tad Haney for JC Winterringer.

**Winterringer, JC, INC.
RPT322100003A**

Tad Haney spoke representing JC Winterringer and reviewed the packet of information provided to the Board for consideration. Mr. Haney reviewed several parcels that are near his property and listed for sale but have not sold. The properties are listed for significantly less than the assessed value of the subject property.

Gerald Bowden reviewed the process the Assessor's office must follow to meet State requirements for assessments. Andrew Humphries, Appraiser reviewed the appraisal and the process he used to assess the subject property. John Knapple reviewed the properties that the appellant provided and noted he did not feel they were comparable to the subject property. Mr. Knapple also noted that the appraisal provided by the Appellant was for an Estate which tend to be significantly less than market value.

Mr. Haney noted that the value of the property was not in the building because they are unique. The building would be torn down if it were sold. He feels the building increase is unwarranted. Andrew Humphries noted that all the structures were listed under the improvements. Mr. Humphries agreed with the Appellant that the canopies are torn down when the property is sold. However, due to state law they have to value the improvements.

Commissioner Johnson made a MOTION to take the information under consideration and issue a decision by Monday July 10th at 5:00 p.m. Commissioner Hall SECONDED. Motion Passed Unanimously.

**Winterringer, JC, INC.
RPT322100003A**

Commissioner Hall made a MOTION to uphold the value of the land as set by the Assessor in the amount of \$526,605.00 and change the value of the improvements back to the 2016 value of \$344,157.00 for a total value of \$870,762.00. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Jon Bland
RPM93760068410A

Did not show for the hearing.

John Lezamiz

Commissioner Hall made a MOTION to adjust the following listed properties within the URA District back to 2016 values. Commissioner Johnson SECONDED. Discussion Commissioner Hall this area has substantial construction going on that affects these properties currently and last year which is during the time frame allowed. Motion Passed Unanimously.

RPT0001089014AA - \$96,742.00
RPT00010720210A - \$118,124.00
RPT000108600C0A - \$100,844.00
RPT000108600DAA - \$151,928.00
RPT0001072017AA - \$267,385.00
RPT0001072022AA - \$115,805.00
RPT0001072019AA - \$56,000.00
RPT0001086003AA - \$278,616.00
RPT000108700AAA - 62,040.00
RPT000108700DBA - \$372,214.00

Commissioner Johnson made a MOTION to uphold the land value on parcel # RPT6021000031CA as set by the Assessor in the amount of \$29,725.00 and change the building value by 15% to \$133,431.00 for a total value of \$163,156.00. Commissioner Hall SECONDED. Discussion Commissioner Johnson this property stood out with a large increase that did not appear to be justified. Motion Passed Unanimously.

Balance of properties.

Commissioner Hall made a MOTION to uphold the Assessor's valuations on the below listed properties. Commissioner Johnson SECONDED. Discussion Commissioner Hall after careful analysis, the values appear correct. Commissioner Kramer the increases appear appropriate with the rest of Twin Falls County properties. Motion Passed Unanimously.

RPT0001043001AA - \$103,766.00
RPT00107159120A - \$266,997.00
RPT1801000001BA - 218,849.00
RPT09710000030A - \$206,094.00
RPT0971000004AA - \$213,562.00
RPT0111000000BA - \$536,071.00
RPT1681000012AA - \$122,633.00
RPT00010020150A - \$119,505.00
RPT0301001010AA - \$194,091.00

RPT2321002001BA - \$128,436.00
RPT2481002025EA - \$223,791.00
RPT00097337230A - \$624,330.00
RPT0001070029AA - \$344,751.00
RPT00010700270A - \$21,687.00
RPT0041000007DA - \$260,408.00
RPT30010020030A - \$114,991.00
RPT30010020040A - \$115,133.00
RPT30010020050A - \$112,692.00
RPT30010020080A - \$114,865.00
RPT30010020090A - \$109,941.00
RPT30010020100A - \$106,055.00
RPT4541002003AA - \$108,209.00
RPT4541002004AA - \$107,097.00
RPT4821001002BA - \$362,271.00
RPT4821001002CA - \$189,886.00
RPT516100A0010A - \$122,273.00
RPT6021000031BA - \$174,869.00
RPT09710000010A - \$205,603.00
RPT09710000020A - \$206,244.00

Commissioner Kramer swore in all parties present and not previously sworn in.
Rick Reinstein, Appellant

Reinstein Properties
RPT1851002003AA

Rick Reinstein provided the Board with a purchase agreement and reviewed the agreement with the Board.

Gerald Bowden, Assessor, reviewed the requirements that must be followed for appraisals.

Andrew Humphries, Appraiser reviewed the appraisal for the Board and the process followed to value the property.

John Knapple noted that the sale of this property was just outside the timeframe allowed for this year, however it would be considered next year.

Commissioner Hall made a MOTION to take the information under consideration and issue a decision by Monday July 10th at 5:00 p.m. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Jon Bland
RPM93760068410A

Commissioner Johnson made a MOTION to uphold the value as set by the Assessor in the amount of \$98,914.00. Commissioner Hall SECONDED. Discussion Commissioner Johnson this person did not show for the hearing so we have no information to change the value as set by the Assessor. Motion Passed Unanimously.

CTR Apartments LLC
MHPK010000040AA

Commissioner Hall made a MOTION to set the value on parcel #MHPK010000040AA in the amount of \$694.00 as set on the reevaluation by the Assessor. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Reinstein Properties
RPT1851002003AA

Commissioner Hall made a MOTION to uphold the value of \$377,985.00 as set by the Assessor. Commissioner Johnson SECONDED. Discussion Commissioner Hall after reviewing the information and the depreciation that was allowed, this value is within the 10% allowed by law. Motion Passed Unanimously.

Commissioner Kramer swore in all parties giving testimony not previously sworn in. Erik Andersen, Appellant, Angie Sneed, Appraiser.

Erik Andersen
RPT41610040080a

Erik Andersen reviewed a packet of information provided to the Board for review. Mr. Andersen noted that a 14% increase was too high.

Gerald Bowden, Assessor reviewed the requirements as set by the State for appraisals.

Angie Sneed, Appraiser reviewed the appraisal. Ms. Sneed noted the property was appraised from the street and there were no changes made. John Knapple reviewed the comparable sales provided by the Appellant and noted that there was only 1 sale within the required timeframe. And that property was not really comparable. Mr. Knapple noted the property was valued at just over \$101.00 a sq. ft.

Mr. Andersen stated that he did not believe the property was Assessed at market value. He feels the Market value is closer to \$192,427.00

Commissioner Johnson made a MOTION to take the information under consideration and issue a decision by Monday July 10th at 5:00 p.m. Commissioner Hall SECONDED. Motion Passed Unanimously.

Commissioner Hall made a MOTION to uphold the value as set by the Assessor in the amount of \$213,727.00. Commissioner Johnson SECONDED. Commissioner Hall the increase is

consistent with the amount of increase that we have seen in properties. Motion Passed Unanimously.

Commissioner Kramer swore in all parties giving testimony and not previously sworn in.

Mike Brown, Appraiser, Brandon Saueressig, Appraiser, Sandie Hemingway Appellant.

Commissioner Johnson disclosed a conflict of interest with the Hemingway appeal. His daughter works for the Hemmingway's.

**Douglas & Sandie Hemingway
RPT1590001006AA and RPT1590001007AA**

Sandie Hemingway reviewed the bare ground property and noted that the property had almost doubled in value over the last 10 years. It has no improvements. The business was opened in 2005 and the property has been over \$100,000.00. There has been no allowance for the retention ponds. There have been no improvements.

Gerald Bowden, Assessor reviewed the requirements as set by the State for assessments.

Mike Brown, Appraiser reviewed the assessment and the process used to value the property. Mr. Brown noted there was an adjustment made for the retention ponds. John Knapple, Deputy Assessor discussed the adjustments made to the bare ground and to the business.

Ms. Hemingway noted that small businesses are getting hammered with taxes and it wasn't fair when the large businesses aren't paying their portions due to tax breaks.

Commissioner Hall made a MOTION to take the information under consideration and issue a decision by Monday July 10th at 5:00 p.m. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Johnson recused)

**Douglas & Sandie Hemingway
RPT40010050020A**

Ms. Hemingway reviewed the history of the property with the Board. Ms. Hemingway noted there have been no upgrades to the property and disputed the property had increased over \$40,000.00 in one year.

Gerald Bowden, Assessor reviewed the requirements as set by the State for assessments.

Brandon Saueressig reviewed the appraisal and the process used to value the property. Mr. Saueressig noted that he was unable to enter the property to verify the older appliances as discussed by the Appellant so he was unable to make any further adjustments.

John Knapple reviewed the process used to set values in Twin Falls County.

Ms. Hemingway questioned the ratio's and trends as described by Mr. Knapple. Ms. Hemingway noted the increase was not sustainable.

Commissioner Hall made a MOTION to take the information under consideration and issue a decision by Monday July 10th at 5:00 p.m. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Johnson recused)

Commissioner Kramer swore in all parties giving testimony and not previously sworn in.

Steve Kohntopp for H2K, LLC

**H2K, LLC Steve Kohntopp
RPT00107035410A**

Steve Kohntopp stated this is a new building with 87% occupied. Mr. Kohntopp noted that the property assessment has significantly increased from 2016. Mr. Kohntopp objected to the County using the trend method to increase property values. Mr. Kohntopp requested the value be set at \$861,184.00.

Gerald Bowden, Assessor reviewed the requirements as set by the State for assessments.

Mike Brown, Appraiser reviewed the Assessment and the process used to value the property. John Knapple noted the \$585,000.00 sales price for the property purchase would have included an adjustment for demolition of the previous building. Mr. Knapple noted that ratio adjustments have been adopted by the State.

Mr. Kohntopp questioned where the comparable sales are as MLS does not list the number of comparable sales as stated by the Assessor as well as the other information used by the Assessor to set the value.

Commissioner Hall questioned the increase in land value from 2015 to 2016. Mr. Brown reviewed the change with Commissioner Hall.

Commissioner Johnson made a MOTION to take the information under consideration and issue a decision by Monday July 10th at 5:00 p.m. Commissioner Hall SECONDED. Motion Passed Unanimously.

Commissioner Kramer swore in all parties giving testimony and not previously sworn in.

Michael Caryl, Appellant and Garin Evans, Appraiser

Michael Caryl
RPO98010010260A and RPO9S14E112420A

RPO9S14E112420A

Michael Caryl reviewed the comparable property listings that he provided with his appeal.

Gerald Bowden, Assessor reviewed the requirements as set by the State for assessments.

John Knapple reviewed the property and the comparable properties used to value the subject property.

RPO98010010260A

Mr. Caryl reviewed the property and the comparable sales information that he provided to the Board. Mr. Caryl felt the property should be valued closer to \$340,000.00.

John Knapple questioned the locations of the comparables that were provided by the Appellant.

Gerald Bowden, Assessor reviewed the requirements as set by the State for assessments.

Garin Evans, Appraiser reviewed the appraisal and the process used to set the value of the property.

Mr. Caryl noted the property was listed lower than the assessed value and had no offers. Mr. Caryl stated the property needs work and should not be valued at \$450,000.00.

Commissioner Hall made a MOTION to take the information under consideration and issue a decision by Monday July 10th at 5:00 p.m. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Commissioner Kramer swore in all parties giving testimony and not previously sworn in.

Gene Kisling, Appellant

Gene Kisling
RPT59510010060A

Gene Kisling stated the home was appraised in December 2015 and that appraisal was \$220,000.00. As of last week the property could be sold for \$220,000.00. Mr. Kisling discussed properties in the area and their appraisals.

John Knapple, Deputy Assessor questioned the location of the comparable properties listed by Mr. Kisling.

Gerald Bowden, Assessor reviewed the requirements as set by the State for assessments.

Garin Evans reviewed the appraisal and the process used to value the property with a new value set by the Assessor at \$256,807.00.

Commissioner Hall made a MOTION to take the information under consideration and issue a decision by Monday July 10th at 5:00 p.m. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Sandie Hemingway
RPT1590001006AA and RPT1590001007AA

Commissioner Hall made a MOTION to uphold the value on the land as set by the Assessor on the two properties listed and change the value of the improvements back to the 2016 value plus 15%. Discussion Commissioner Kramer the Assessor this gives a 15% increase on the building which I think is reasonable. Motion Passed Unanimously.

RPT1590001006AA - \$40,141.00

RPT1590001007AA – Land \$50,567, Improvements \$397,273.00 total value \$447,840.00

Sandie Hemingway
RPT40010050020A

Commissioner Hall made a MOTION to uphold the value on the land as set by the Assessor and change the value of the improvements back to the 2016 value plus 15%. Discussion Commissioner Kramer the Assessor this gives a 15% increase on the building which I think is reasonable. Motion Passed Unanimously.

Land \$31,955.00, Improvements \$237,222.00 Total Value \$269,177.00

Didier Lopez
RPT21010000050A

Commissioner Johnson made a MOTION to uphold the value as set by the Assessor in the amount of \$147,965.00. Commissioner Hall SECONDED. Discussion Commissioner Johnson this person did not show for the hearing so we have nothing to dispute the value as set by the Assessor. Motion Passed Unanimously.

Matthew Hales
RPT18070000710A

Commissioner Hall made a MOTION to uphold the value as set by the Assessor in the amount of \$149,038.00. Commissioner Johnson SECONDED. Discussion Commissioner Hall this person did not show for the hearing so we have nothing to change the value as set by the Assessor. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 6, 2017, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho

REGULAR JULY MEETING
July 6, 2017, 8:00 a.m.

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

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Terry Kramer.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of BOARD OF EQUALIZATION

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

H2K, LLC Steve Kohntopp
RPT00107035410A

Commissioner Johnson made a MOTION to uphold the value of the land as set by the Assessor and remove the 15% trend on the Building for a value of \$511,184.00 for a total value of \$878,440.00. Commissioner Hall SECONDED. Discussion Commissioner Kramer this is a new building so I don't think the adjustment should have been added so we will remove it. Motion Passed Unanimously.

Gene Kisling
RPT59510010060A

Commissioner Hall made a MOTION to uphold the new value in the amount of \$256,807.00 as set by the Assessor. Commissioner Johnson SECONDED. Discussion Commissioner Hall the Assessor reevaluated the property and made an adjustment. The property owner seemed satisfied in the hearing. Also the new value is only a 12% increase which is within the 15% increase that we have been seeing throughout the County. Motion Passed Unanimously.

Michael Caryl
RP09S14E112420A

Commissioner Hall made a MOTION to change the influence factor for the view to 25% for a new value of \$133,741.00. Commissioner Johnson SECONDED. Discussion Commissioner Kramer this adjustment is consistent with the view adjustments made within the rest of the county. Motion Passed Unanimously.

Michael Caryl
RPO98010010260A

Commissioner Johnson made a MOTION to uphold the new value as set by the Assessor in the amount of \$452,795.00. Commissioner Hall SECONDED. Discussion Commissioner Kramer the Assessor reevaluated the property and dropped it over \$50,000.00. The amount is consistent with the 2016 value and takes into consideration the condition of the home. Motion Passed Unanimously.

Commissioner Kramer swore in all parties giving testimony.

Gerald Bowden, Assessor, John Knapple, Deputy Assessor, Rick Buffalo, Appraiser, Gary Beeson, Appraiser, Ron Dannenhauer, Appellant and Erma Dyer, Appellant.

Erma Dyer
MHPB050000800AA

Ron Dannenhauer spoke assisting Erma Dyer. Ms. Dyer just purchased the home in April. Mr. Dannenhauer disputed the increase from last year. The increase of 33% is not justified.

Gerald Bowden, Assessor reviewed the requirements as set by the State that the Assessor must follow for Appraisals.

Rick Buffalo, Appraiser reviewed the appraisal and the process he followed to set the value of the property.

John Knapple, Deputy Assessor noted that the home is on a permanent foundation, has a garage and a deck with a roof. Mr. Knapple reviewed the procedures used to value mobile homes.

Mr. Dannenhauer noted that a 5% would be justified, but the 33% is not. Mr. Dannenhauer requested a 53,400.00 value be set.

Commissioner Hall made a MOTION to take the information under consideration and issue a decision by Monday July 10th at 5:00 p.m. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Ron Dannenhauer
RPO8S14E307850A

Ron Dannenhauer stated that the 2016 value increased over 33% with no changes. Mr. Dannenhauer requested a 5% increase for a value of \$289,024.00. Mr. Dannenhauer noted a neighboring property that was much larger sold for much less. Properties are not selling in that area.

Gerald Bowden, Assessor reviewed the requirements as set by the State that the Assessor must follow for Appraisals.

Gary Beeson, Appraiser reviewed the Appraisal and the process used to value the property.

Commissioner Kramer questioned the increase. John Knapple reviewed the process used.

Mr. Dannenhauer

Commissioner Johnson made a MOTION to take the information under consideration and issue a decision by Monday July 10th at 5:00 p.m. Commissioner Hall SECONDED. Motion Passed Unanimously.

Erma Dyer
MHPB050000800AA

Commissioner Hall made a MOTION to change the value from 2016 by 20% for a new value of \$61,510.00. Commissioner Johnson SECONDED. Discussion Commissioner Hall I think a 20% increase is closer to a reasonable amount. Commissioner Kramer the home was purchased in April for \$65,000.00 so I think we are in line with a 20% break. Commissioner Johnson I think we should use a 15% instead of 20% to be consistent with the rest of the county. Motion Passed. (Kramer yes, Hall yes, Johnson no)

Ron Dannenhauer
RPO8S14E307850A

Commissioner Johnson made a MOTION to change the value of the building only from 2016 value by 15% for a new value of \$268,131 and uphold the value of the land at \$44,209.00 for a total value of \$312,340.00. Discussion Commissioner Johnson a 33% increase is hard to justify. Commissioner Kramer this property is unique and with the differing neighbors I think 15% is adequate. Motion Passed Unanimously.

Commissioners left Board of Equalization and returned to session as Board of County Commissioners at 10:00 a.m.

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses, Commissioner Minutes June 26-June 30 and tax cancellations.

Commissioner Johnson made a MOTION to approve the consent agenda. Commissioner Hall SECONDED. Discussion Commissioner Johnson we have 2 status sheets; one for the Sheriff and one for Juvenile Detention and Commissioner Minutes for June 26-June 30. Motion Passed Unanimously.

In the Matter of CONTRACTS

Commissioners considered a Southern Idaho Rural Development Idaho Department of Commerce Work Plan.

Mark Brunelle, Research and Development, reviewed the work plan with the Board.

No action taken due to being incomplete.

Commissioners considered Commercial Loan Documents with First Federal.

Commissioner Johnson made a MOTION to approve the Commercial Loan Documents with First Federal for a vehicle purchase for Emergency Services. Commissioner Hall SECONDED. Discussion Commissioner Johnson this is to purchase a vehicle for Emergency Services. Commissioner Hall we will transfer the existing vehicle to another department. Commissioner Johnson also motioned to allow the Chairman to sign the documents. Commissioner Hall SECONDED. Motion Passed Unanimously.

In the Matter of FEES

Commissioners considered a late fee and penalty cancellation request from Talon Cody Slead.

Commissioner Johnson made a MOTION to approve the late fee and penalty cancellation request from Talon Cody Slead for parcel #RPB7341018015AA for a total of \$35.26. Commissioner Hall SECONDED. Discussion Commissioner Hall there was not a hardship and while we appreciate Mr. Slead's service we must deny the request. Motion Failed Unanimously.

In the Matter of ALCOHOL LICENSES

Commissioners considered an Alcohol Catering Permit for Longhorn Saloon in Castleford on August 5 & 6.

Commissioner Hall made a MOTION to remove from the table the alcohol license for Longhorn Saloon. Commissioner Johnson SECONDED. Discussion Commissioner Hall there were some errors in the previous licenses and the Clerk's office has corrected them and we are ready to consider the permit. Motion Passed Unanimously.

Commissioner Johnson made a MOTION to approve the alcohol catering permit for Longhorn Saloon at Jeans Park in Castleford on August 5 & 6. Commissioner Johnson SECONDED. Motion Passed Unanimously.

In the Matter of BOARD OF EQUALIZATION

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

Commissioner Johnson made a MOTION to leave Board of County Commissioners and convene as Board of Equalization at 10:30 a.m. Commissioner Hall SECONDED. Motion Passed Unanimously.

Alires, Luis
RPO69010010050A

Did not show for hearing.

Commissioner Hall made a MOTION to uphold the value of \$160,361.00 as set by the Assessor. Commissioner Johnson SECONDED. Discussion Commissioner Hall the appellant did not show for the hearing so we will uphold the Assessor's value. Motion Passed Unanimously.

Randall Musser
RPO79010000040A

O'Shucks, LLC
RPOF2410000020A

Enrique Serrano
RP0001132006AA, RPT2811004005BA, RPT30510010060A, RP11S16E153000A,
RPT3041005011C, RPT3041002001BA, RPT30510010020A, RPT30510010050A

Commissioner Kramer swore in all parties giving testimony not previously sworn in.

Caroline Miner, Appellant, Andrew Humphries, Appraiser, Scott Erwin, Appraiser

Agro-Farma Idaho Inc. - Chobani
RPT00107240000A and PPT00107240000A

Carolyn Miner, presented on behalf of Chobani. Ms. Miner reviewed the plant and changes made to the plant. Ms. Miner noted the County currently gives a 25% obsolescence value. Ms. Miner noted that the plant is only currently 50% utilized due to future planning. Ms. Miner noted that Chobani has requested that specific supporting documents not be provided in a public forum due to the sensitivity of the documents and production data.

Gerald Bowden, Assessor reviewed the process utilized to assess the property.

Scott Erwin, Appraiser reviewed the obsolescence issue and noted that Chobani requested production data be kept confidential. Mr. Erwin noted that issue made it difficult to discuss the appraisal. Mr. Erwin noted that the previous adjustment of 25% was due to lack of water which may not have been valid. Mr. Erwin described how the building and personal property was valued. Mr. Erwin noted that he did not feel the depreciation requested by the Appellant was justified for a plant that is only 5 years old.

Carolyn Miner noted that the company is investing in future development with equipment that may not be utilized at this time. Ms. Miner requested the County consider the production issue that has been significantly discussed.

Commissioner Johnson questioned the depreciation method. Ms. Miner stated it was complicated and was unable to provide further details due to the sensitivity of the information.

Commissioner Johnson made a MOTION to take the information under consideration and issue a decision by Monday July 10th at 5:00 p.m. Commissioner Kramer SECONDED. Motion Passed. (Hall absent)

Commissioner Kramer swore in all parties giving testimony.

Domingo Villanueva, Appellant and Gary Beeson, Appraiser
Domingo Villanueva
RPB72411230100A

Domingo Villanueva reviewed the property and noted that it needs a lot of work. Mr. Villanueva stated that the property should be valued around \$80,000.00.

Gerald Bowden, Assessor reviewed the State requirements that must be followed for an appraisal.

Gary Beeson, Appraiser reviewed the appraisal and the process used to value the property.

John Knapple, Deputy Assessor reviewed the adjustments that were applied to the property.

Commissioner Hall made a MOTION to take the information under consideration and issue a decision by Monday July 10th at 5:00 p.m. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Randall Musser
RP079010000040A

Commissioner Johnson made a MOTION to uphold the value as set by the Assessor in the amount of \$665,436.00. Commissioner Hall SECONDED. Discussion Commissioner Johnson the appellant did not show to dispute any of the information from the Assessor. Motion Passed Unanimously.

O'Shucks, LLC
RPOF2410000020A

Commissioner Hall made a MOTION to uphold the value as set by the Assessor in the amount of \$638,354.00. Commissioner Johnson SECONDED. Discussion Commissioner Hall the appellant did not show to dispute any of the information from the Assessor. Motion Passed Unanimously.

Enrique Serrano
RPT30510010060A, RPT30510010050A, RPT3041005011CA, RPT3041002001BA,
RPT30510010020A, RP11S16E153000A, RPT2811004005BA, RPT0001132006AA

Commissioner Hall made a MOTION to uphold the assessments as set by the Assessor on the listed properties. Commissioner Johnson SECONDED. Discussion Commissioner Hall the appellant did not show to present any new information. Motion Passed Unanimously.

RP0001132006AA - \$178,418.00
RPT3041005011C - \$160,499.00
RPT3041002001BA - \$152,365.00
RPT30510010020A - \$174,392.00
RPT30510010050A - \$194,054.00
RP11S16E153000A - \$52,573.00
RPT2811004005BA - \$457,854.00
RPT30510010060A - \$186,596.00

**Agro-Farma Idaho – Chobani
RPT00107240000A and PPT00107240000A**

Commissioner Johnson made a MOTION to uphold the value on the land as set by the Assessor and put the 25% obsolescence from 2016 back on the improvements. Commissioner Kramer SECONDED. Discussion Commissioner Johnson we should put the 25% that was agreed upon by the Assessor. Commissioner Kramer the Assessor removed the obsolescence since Chobani has been adding improvements. It makes it difficult to get firm numbers when we are not given production numbers. Motion Passed Unanimously.

PPT00107240000A – 288,542, with a \$100.00 per month pay back and 50% of tax refunds.
RPT00107240000A – Land \$1,998,408.00, Improvements \$133,801,455.00 Total \$135,799,863.00

**Domingo Villanueva
RPB2411230100A**

Commissioner Hall made a MOTION to change the value of the property back to the 2016 value of \$88,667.00. Commissioner Johnson SECONDED. Discussion Commissioner Hall the condition is pretty rough and I don't think the value should have increased. Motion Passed Unanimously.

**CRC Properties
RPT00107146030A and RPT00107146020A**

Did not show for hearing.

**Blue Lakes Properties
RPT1701000004CA**

Did not show for hearing.

Commissioner Kramer swore in all parties giving testimony and not previously sworn in.

Barb Ricken, representing Cliff Bar

Cliff Bar
RPT00107242240A

Barb Ricken reviewed the property and stated that Cliff Bar and the Assessor's Office were on separate pages for the Assessment. Ms. Ricken stated that the over improvements or super adequacies were not considered. Ms. Ricken reviewed the company's position regarding the value of the property. Ms. Ricken requested a decrease in value of at least 5-10% until a better number can be gathered due to the super adequacies.

Gerald Bowden, Assessor reviewed the state requirements to value property.

Scott Erwin, Appraiser reviewed the appraisal and noted that they did not receive any information from the Appellant to change the values.

Barb Ricken stated that she attempted to work with Scott and felt that he was not receptive to working with her.

Commissioner Hall asked if super adequacies have been used in Idaho or Twin Falls County. Scott Erwin stated it had been used through a type of obsolescence.

Commissioner Hall made a MOTION to take the information under consideration and issue a written decision by Monday July 10th at 5:00 p.m. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Wali Fedaie
RPT47100010010A, RPT47100010030A, RPT47100010040A, RPT47100010050A,
RPT47100010110A, RPT47130010270A, RPT47130010290A, RPT47130010300A,
RPT47130010310A, RPT47130010320A, RPT47130010330A

Commissioner Kramer swore in all parties giving testimony and not previously sworn in.

Wali Fedaie, Appellant and Brandon Saueressig, Appraiser

Wali Fedaie stated that they had resolved most of the properties, but for some reason the Appraiser did not adjust 5 properties. He felt that the appraisals were too high.

Gerald Bowden, Assessor reviewed the State requirements for property assessments.

Brandon Saueressig, Appraiser noted he was unable to do an interior inspection of all the properties. Mr. Saueressig reviewed the adjustments that were made to the properties. John Knapple, Deputy Assessor reviewed the packet of information provided by the Assessor.

Commissioner Kramer questioned the purchase of one of the properties in October 2015 for \$255,000.00. Mr. Fedaié stated he had purchased it for that amount.

Commissioner Johnson made a MOTION to take the information under consideration and issue a decision by Monday July 10th at 5:00 p.m. Commissioner Hall SECONDED. Motion Passed Unanimously.

CRC Properties
RPT00107146030A and RPT00107146020A

Commissioner Johnson made a MOTION to uphold the value as set by the Assessor for both parcels. Commissioner Hall SECONDED. Discussion Commissioner Johnson the appellant did not show to present any information to change the Assessor's position. Motion Passed Unanimously.

RPT00107146030A – \$739,226.00
RPT00107146020A - \$119,673.00

Blue Lakes Properties
RPT1701000004CA

Commissioner Hall made a MOTION to uphold the value as set by the Assessor in the amount of \$1,293,680.00. Commissioner Hall SECONDED. Discussion Commissioner Johnson the appellant did not show to present any information to change the Assessor's position. Motion Passed Unanimously.

Wali Fedaié
RPT47100010010A, RPT47100010030A, RPT47100010040A, RPT47100010050A,
RPT47100010110A, RPT47130010270A, RPT47130010290A, RPT47130010300A,
RPT47130010310A, RPT47130010320A, RPT47130010330A

Commissioner Johnson made a MOTION to uphold the value as set by the Assessor for all parcels. Commissioner Hall SECONDED. Discussion Commissioner Johnson the appellant purchased a similar property in the same area within the time frame for the same amount or a bit more than the assessments. Motion Passed Unanimously.

RPT47130010330A - \$255,274.00
RPT47130010320A - \$255,208.00
RPT47130010310A - \$254,944.00
RPT47130010300A - \$255,516.00
RPT47130010290A - \$255,187.00
RPT47100010270A - \$249,786.00
RPT47100010110A - \$246,593.00
RPT47100010050A - \$247,651.00
RPT47100010040A - \$247,651.00
RPT47100010030A - \$247,651.00

RPT47100010010A - \$254,860.00

Cliff Bar
RPT00107242240A

Commissioner Hall made a MOTION to uphold the value as set by the Assessor in the amount of \$53,092,642.00. Commissioner Johnson SECONDED. Discussion Commissioner Hall there was no information presented to change the assessment. The Appellant did not provide any information on the super adequacies to the Appraiser so he could not consider them to adjust the value. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 7, 2017, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 7, 2017, 8:00 a.m.

The Board of Equalization reconvened at 8:00 a.m. in regular session, pursuant to the recess of July 6.

PRESENT: Commissioner Jack Johnson and Commissioner Terry Kramer.

ABSENT: Commissioner Don Hall.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of BOARD OF EQUALIZATION

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

Commissioner Kramer swore in all parties giving testimony.

John Knapple, Deputy Assessor, Gerald Bowden, Assessor, Brian Thompson, Appraiser, Raymond Moore, Appellant, Jerry Tews, Gerald Tews

Ray Moore
RP10S16E025400A

Ray Moore spoke regarding farms in Filer and how they are taxed. He provided extensive details on how crops affect the value.

Brian Thompson, Appraiser reviewed the assessment and the process used to value the subject property. Gerald Bowden, Assessor noted the farm has different types of soil which affects the

value. John Knapple, Deputy Assessor noted that this farm was valued using the same process as all other farms in the area.

Commissioner Kramer stated that the Board of Equalization is tasked to equalize values. Mr. Moore stated that it wasn't related specifically to his farm, it is the overall way that farms are valued and taxed.

Gerald Tews questioned the increase in value and taxes and noted that the formula doesn't seem to apply. Mr. Tews noted that the prices are changing but don't seem to apply. Brian Thompson noted that the crop prices were provided by the State Tax Commission which gets them from the University of Idaho. Mr. Moore noted that the prices should be gathered locally. There was discussion on the crop prices used in the valuation process.

Mr. Moore requested the process be changed for valuing farms and listed the items to be changed.

Commissioner Johnson questioned if Mr. Moore had spoken with anyone in the Legislature. Mr. Tews noted they are planning on it. Commissioner Johnson expressed a willingness to get involved with changes. Commissioner Kramer noted that the state is involved in most of the assessment process and needs legislative involvement for changes.

Commissioner Johnson made a MOTION to take the information under consideration and issue a written decision by Monday July 10th at 5:00 p.m. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Hall absent)

Commissioners left Board of Equalization and reconvened as Board of County Commissioners at 10:05 a.m.

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses and tax cancellations.

Commissioner Johnson made a MOTION to approve the consent agenda. Commissioner Kramer SECONDED. Discussion Commissioner Johnson we have 3 status sheets; two for the Jail and one for Safe House. Motion Passed Unanimously. (Hall absent)

Commissioner Johnson made a MOTION to leave the Board of County Commissioners and convene as Board of Equalization at 10:30 a.m.

Commissioner Kramer swore in all parties giving testimony and not previously sworn in.

Andrew Humphries, Appraiser and Dave Snelson Appellant

**Magic Valley Livestock Feed
RPF8401003001AA and RPF8401006001AA**

Dave Snelson reviewed the property with the Board and noted it has been for sale for over 8 years with no offer. Mr. Snelson disputed the value based upon the location and the type of property with buildings that need removed.

John Knapple, Deputy Assessor questioned if any of the buildings are being used. Mr. Snelson noted there are two being rented out currently.

Gerald Bowden, Assessor reviewed the requirements set by the State and the process used to value property within Twin Falls County.

Andrew Humphries, Appraiser reviewed the Assessment and the process followed to value the stated property. Mr. Humphries noted that the majority of the buildings are less than salvage value due to their condition.

Mr. Snelson noted the values have increased and the property cannot be sold for the Assessed value.

Commissioner Johnson made a MOTION to take the information under consideration and issue a written decision by Monday July 10th at 5:00 p.m. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Hall absent)

Commissioner Kramer swore in all parties giving testimony not previously sworn in.

Sid Lezamiz, Appellant, Mike Brown, Richard Buffalo, Richard Nickels, Angie Sneed, Brandon Saueressig, Garin Evans Appraisers

Sid Lezamiz

**RPT00107093910A, RPT00107159055A, RPT1541003005CA, RPT1821001001FA,
RPT27410030010A, RPT3164002001AA, RPT3164001003AA, RPT3164001001AA,
RPT3164002005AA, RPT3164002008AA, RPT3165001002CA, RPT3165001001CA,
RPT3165001003CA, RPT4257002004AA, RPT4259001001CA, RPT4541001008AAA,
RPT51860020060A, RPT5187015001CA, RPT5191002007DA, RPT5191002011A,
RPT53450000020A, RPT53450000030A, RPT53450000040A, RPT54610010090A,
RPT5551001005AA, RP09S17E356600A**

RPT00107159055A, RPT54610010090A, RPT4257002004AA, RPT4259001001CA

Sid Lezamiz reviewed the 4 commercial properties and provided comparable properties and the values that he arrived at.

Gerald Bowden, Assessor reviewed the requirements as set by the state and the process used to value properties in Twin Falls County.

Andrew Humphries and Mike Brown, Appraisers reviewed the properties and the process they used to value the 4 commercial properties in question. John Knapple reviewed the properties and sale prices on 3 of the 4 properties and noted the 4th property comparables provided by Mr. Lezamiz were not accurate comparables.

RPT3164002008AA, RPT3164002005AA, RPT3164001001AA, RPT3164001003AA,
RPT3164002001AA

Mr. Lezamiz reviewed 5 parcels on Windemere Circle and provided comparable properties and the values that he arrived at.

Gerald Bowden, Assessor reviewed the requirements set by the State and the process used to value property within Twin Falls County.

Brandon Saueressig, Appraiser reviewed the properties and the process he used to value the properties in question. John Knapple noted these properties are townhomes which can be sold individually, not as triplex units as provided in comparables from Mr. Lezamiz. Mr. Knapple reviewed the process used to value the property.

RPT5191002007DA, RPT3165001002CA, RPT3165001001CA, RPT3165001003CA

Mr. Lezamiz reviewed 4 parcels and provided comparable properties and the values that he arrived at.

Angie Sneed and Garin Evans, Appraisers noted that the only changes to the properties were the changes applied to the county overall. Mr. Knapple noted these properties were patio homes but should not be compared to duplexes.

RPT00107093910A

Mr. Lezamiz reviewed 1 commercial property and provided comparable properties and the value that he arrived at.

Andrew Humphries, Appraiser reviewed the assessment and the process he used to value the property. Mr. Knapple noted this is a commercial property and the comparables provided by Mr. Lezamiz are residential or a different location not comparable.

RPT1541003005CA, RPT1821001001FA, RPT27410030010A, RP09S17E356600A,
RPT5187015001CA, RPT51860020060A, RPT5551001005AA

Mr. Lezamiz reviewed 7 parcels and provided comparable properties and the values that he arrived at.

Angie Sneed and Garin Evans, Appraisers noted that the only changes to the properties were the changes applied to the county overall. John Knapple noted that the comps provided for the property on Pole Line were not on the canyon. As well as the properties described as duplexes are patio homes. Mr. Knapple disputed the comparables provided not being in the same locations nor the same age.

Mr. Lezamiz questioned the current values being discussed. John Knapple clarified the dates being used. Mr. Lezamiz noted everyone with the County was pleasant and very helpful and he

appreciates the job they do. Mr. Lezamiz noted the taxes are a big factor in continuing in the rental business.

Commissioner Johnson made a MOTION to take the information under consideration and issue a written decision by Monday July 10th at 5:00 p.m. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Ray Moore
RP10S16E025400A

Commissioner Johnson made a MOTION to uphold the value as set by the Assessor in the amount of \$206,885.00. Commissioner Kramer SECONDED. Discussion Commissioner Kramer our job is to equalize values and the value on this property is in line with the rest of the farms in Twin Falls County. Motion Passed Unanimously.

Magic Valley Livestock Feed
RPF8401003001AA and RPF8401006001AA

RPF8401003001AA

Commissioner Johnson made a MOTION to adjust the land value back to 2016 amount plus 20% for a total of \$105,170.00 and depreciate the warehouse another 25% for a total improvements of \$89,470 for a total value of \$194,640.00. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Hall absent)

RPF8401006001AA

Commissioner Johnson made a MOTION to adjust the land value back to 2016 amount plus 20% for a total of \$101,979.00 and depreciate the warehouses another 25% for a total improvements of \$6,551.00 for a total value of \$164,530.00. Commissioner Kramer SECONDED. Discussion Commissioner Kramer this is a depressed area and the property is significantly damaged from fire. Motion Passed Unanimously. (Hall absent)

Commissioner Kramer swore in all parties giving testimony and not previously sworn in.

Louis Newman, Walmart

Walmart Stores
RPT38110010060A

Lou Newman questioned the square footage and the process used to value the property. Andrew Humphries, Appraiser provided that information. Mr. Newman noted that the size of the building should lower the value due to decreased demand for the larger buildings. Mr. Newman disputed the classification of the building. There was discussion between Mr. Newman and Mr. Humphries and Mr. Knapple regarding the process used to value the property. Mr. Newman requested a lower building value of \$43.42 a sq. ft.

Gerald Bowden, Assessor reviewed the State requirements and the process used to value property. John Knapple, Deputy Assessor, noted that the State required the County to increase

values on Commercial properties as they were too low. With those adjustments, values are now within the required range.

Andrew Humphries, Appraiser noted that the same process was used to value comparable properties such as Fred Meyer, Costco and Target. John Knapple questioned Mr. Newman's numbers from Marshall and Swift.

Lou Newman, Walmart requested a new improvement value of \$12,110,461.00.

Commissioner Johnson made a MOTION to take the information under consideration and issue a written decision by Monday July 10th at 5:00 p.m. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Hall absent)

Commissioner Johnson made a MOTION to reduce the improvements by \$867,023.00 for a value of \$12,110,461.00 and uphold the value of the land as set by the Assessor in the amount of \$2,344,560.00 for a total value of \$14,455,021.00. Commissioner Kramer SECONDED. Discussion Commissioner Kramer this was the agreed upon discount on the improvements by the appellant. Motion Passed Unanimously. (Hall absent)

Commissioner Kramer swore in all parties giving testimony and not previously sworn in.

Brad Wills Lucy Wills, Appellant and Rick Buffalo Appraiser

Skylane Park Inc.

**MHPT08000010AA, MHPT080000160AA, MHPT080000220AA, MHPT080000230AA,
MHPT080000300AA, MHPT080000310AA, MHPT080000380AA, MHPT080000390AA,
MHPT080000500AA, MHPT080000550CA, MHPT080000710AA, MHPT080000800AA,
MHPT080000810AA, MHPT080000870AA, MHPT080000900AA, MHPT080000920BA,
MHPT080000970AA, MHPT080001020AA, MHPT080001030BA, MHPT080001230AA,
MHPT080001270AA, MHPT080001310AA, MHPT080001350AA, MHPT080001400AA,
MHPT080001480AA, MHPT080001500AA, MHPT080001510AA, MHPT080001520AA,
MHPT080001580AA**

Brad Wills reviewed the property and provided a written statement of appeal points. Mr. Will requested the properties be valued at an amount just over NADA appraised value as listed.

John Knapple, Deputy Assessor reviewed the process used to value the properties and noted that mobile homes within Twin Falls County were within the ratio required by the state. Mr. Knapple stated that it was not a normal procedure to use NADA to value a mobile home for assessments.

Brad Wills noted that mobile homes do not appreciate in value and he would like the value to stay at the 2016 rate.

Commissioner Johnson made a MOTION to take the information under consideration and issue a written decision by Monday July 10th at 5:00 p.m. Commissioner Kramer SECONDED. Motion Passed Unanimously. (Hall absent)

Sid Lezamiz

**RPT00107093910A, RPT00107159055A, RPT1541003005CA, RPT1821001001FA,
RPT27410030010A, RPT3164002001AA, RPT3164001003AA, RPT3164001001AA,
RPT3164002005AARPT3164002008AA, RPT3165001002CA, RPT3165001001CA,
RPT3165001003CA, RPT4257002004AA, RPT4259001001CA, RPT4541001008AAA,
RPT51860020060A, RPT5187015001CA, RPT5191002007DA, RPT5191002011A,
RPT53450000020A, RPT53450000030A, RPT53450000040A, RPT54610010090A,
RPT5551001005AA, RP09S17E356600A**

Commissioner Johnson made a MOTION to uphold the Assessor's values as listed. Commissioner Kramer SECONDED. Discussion Commissioner Johnson there were sales of the properties in the allowed timeframe that show the values are in line. Motion Passed Unanimously.

RPT4257002004AA - \$166,344.00
RPT00107159055A - \$396,358.00
RPT4259001001CA - \$165,642.00
RPT54610010090A - \$262,857.00
RPT00107093910A - \$73,132.00

Commissioner Johnson made a MOTION to uphold the land values as set by the Assessor and adjust the improvements value back to the 2016 amount plus 15%. Commissioner Johnson SECONDED. Discussion Commissioner Johnson all these properties increased over 20% which was excessive. This makes it more equal. Motion Passed Unanimously.

RPT1541003005CA – Land \$34,788.00, Improvements – \$207,010.00 Total - \$241,798.00
RPT1821001001FA – Land \$34,206.00, Improvements - \$289,920.00 Total - \$324,126.00
RPT5187015001CA – Land \$36,801.00, Improvements - \$384,990.00 Total - \$421,791.00
RPT51860020060A – Land \$33,094.00, Improvements - \$232,648.00 Total - \$265,742.00
RPT5551001005AA – Land \$31,474.00, Improvements - \$147,620.00.00 Total - \$179,094.00

Commissioner Johnson made a MOTION to uphold the value as set by the Assessor on parcel #RP09S17E356600A in the amount of \$349,641.00. Commissioner Kramer SECONDED. Discussion Commissioner Johnson the Appellant did not offer anything to change the amount set by the Assessor. Motion Passed Unanimously.

Commissioner Johnson made a MOTION to uphold the value as set by the Assessor on parcel #RPT27410030010A in the amount of \$166,682.00. Commissioner Kramer SECONDED. Discussion Commissioner Johnson this was within \$5000.00 which was well within the allowed range. Motion Passed Unanimously.

Commissioner Johnson made a MOTION to uphold the land values as set by the Assessor and adjust the improvements value back to the 2016 amount plus 15%. Commissioner Johnson SECONDED. Discussion Commissioner Johnson all these properties increased over 20% which

was excessive. This makes it more equal. Commissioner Kramer these properties are managed as duplexes which makes a difference in value. Motion Passed Unanimously.

RPT3165001003CA – Land \$34,862.00, Improvements - \$321,790.00 Total - \$356,652.00
RPT3165001002CA – Land \$34,541.00, Improvements - \$304,227.00 Total - \$338,768.00
RPT3165001001CA – Land \$36,656.00, Improvements - \$290,051.00 Total - \$326,707.00
RPT5191002007DA – Land \$33,606.00, Improvements - \$221,960.00 Total - \$255,566.00

Commissioner Johnson made a MOTION to uphold the land values as set by the Assessor and adjust the improvements value back to the 2016 amount plus 15%. Commissioner Kramer these properties are managed as 4-plexes which makes a difference in value. Motion Passed Unanimously.

RPT3164002008AA – Land \$41,596.00, Improvements - \$409,483.00 Total - \$451,079.00
RPT3164002005AA – Land \$42,240.00, Improvements - \$394,235.00 Total - \$436,475.00
RPT3164001001AA - Land \$40,672.00, Improvements - \$276,062.00 Total - \$316,734.00
RPT3164001003AA – Land \$42,178.00, Improvements - \$387,176.00 Total - \$429,354.00
RPT3164002001AA – Land \$41,572.00, Improvements - \$403,290.00 Total - \$444,862.00

Commissioner Kramer swore in all parties not previously sworn in.

Charlie Jones, Joshnik, Elaine Bowman

Joshnik, LLP
RPT00107116036A, RPT00107156770A

Charlie Jones reviewed the properties under appeal and stated that he felt the increase was unjustified. Mr. Jones questioned if the neighboring properties were valued the same way. Mike Brown, Appraiser noted he did check and the properties were assessed using the same method.

Gerald Bowden, Assessor reviewed the State requirements and the process used to value property.

Mike Brown, Appraiser reviewed the process he used to assess the properties. Mr. Brown noted he did not make any changes to the information that was in the computer.

Commissioner Kramer questioned the depreciation used on both properties. Mr. Brown reviewed the depreciation used.

Commissioner Johnson made a MOTION to take the information under consideration and issue a written decision by Monday July 10th at 5:00 p.m. Commissioner Kramer SECONDED. Motion Passed Unanimously.

Elaine Bowman
RPT4541001008AAA, RPT3561000008BA

RPT4541001008AAA

Elaine Bowman reviewed the property and stated that she would accept the Assessor's Value in the amount of \$164,300.00.

RPT3561000008BA

Ms. Bowman noted one half of the property has been rebuilt and updated due to a fire, however the other half is still the original 1957 structure. Ms. Bowman reviewed the property and the condition of the property. Ms. Bowman noted the similar property across the street did not increase by the amount that hers did. There have been no changes in the neighborhood and she feels the increase is excessive.

John Knapple, Deputy Assessor, questioned the upgrades. Ms. Bowman reviewed the upgrades.

Gerald Bowden, Assessor reviewed the process the Assessor's Office uses to value property.

Ms. Bowman noted that the repairs from the fire should not have made the property value increase over \$50,000.00.

Brandon Saueressig reviewed the assessment and the process used to value the property and the adjustments made to the property.

Ms. Bowman provided comparable sales for the Board to review.

Commissioner Johnson made a MOTION to take the information under consideration and issue a decision by Monday July 10th at 5:00 p.m. Commissioner Hall SECONDED. Motion Passed Unanimously.

Robert Retzloff
RPM93760066090A

Commissioner Johnson made a MOTION to uphold the value as set by the Assessor in the amount of \$90,848.00. Commissioner Kramer SECONDED. Discussion Commissioner Johnson the appellant did not show for the hearing so we have nothing to change the Assessor's value. Motion Passed Unanimously.

Commissioner Kramer swore in all parties giving testimony not previously sworn in.

Jeffrey and Pamela Casey, Appellant

Jeffrey and Pamela Casey
RPT0625001001BI

Pamela Casey stated the property was assessed to high. Ms. Casey discussed the assessment of a restaurant that they own in Pocatello compared to the property they own in Twin Falls.

Gerald Bowden, Assessor reviewed the process used to value properties in Twin Falls County.

Mike Brown, Appraiser, reviewed the Assessment and the process followed to value the property. Mr. Brown noted that the property condition was changed to fair. John Knapple, Deputy Assessor reviewed the changed that were made to commercial property values based upon State requirements.

Ms. Casey state they have been property owners in Twin Falls for years and they were hoping the County would consider that in its assessments. Mr. Knapple noted values increased everywhere in Twin Falls County.

Commissioner Johnson made a MOTION to take the information under consideration and issue a decision by Monday July 10th at 5:00 p.m. Commissioner Hall SECONDED. Motion Passed Unanimously.

Jonathon Price
RPOK7710010150A

Commissioner Johnson made a MOTION to uphold the corrected value as set by the Assessor in the amount of \$405,200.00. Commissioner Kramer SECONDED. Discussion Commissioner Johnson the increase appears to be within the allowed amount. Also the Appellant did not show to provide any information to change the Assessors value. Motion Passed Unanimously.

Jeffrey Casey
RPT0625001001BA

Commissioner Johnson made a MOTION to uphold the corrected value as set by the Assessor in the amount of \$1,802,244.00. Commissioner Kramer SECONDED. Discussion Commissioner Johnson the value appears to be comparable to other properties in the area. Motion Passed Unanimously.

Elaine Bowman
RPT4541001008AAA, RPT3561000008BA

Commissioner Johnson made a MOTION to uphold the corrected value as set by the Assessor on parcel #RPT4541001008AAA in the amount of \$164,300.00. Commissioner Kramer SECONDED. Discussion Commissioner Johnson the Appellant agreed with the corrected value. Motion Passed Unanimously.

Commissioner Johnson made a MOTION to uphold the land value in the amount of \$23,023.00 and change the improvements value back to the 2016 value plus 25% for a total improvement value of \$125,916.00 for a total property value of \$148,939.00

Joshnik LLP
RPT00107156770A, RPT00107116036A

Commissioner Johnson made a MOTION to uphold the value as set by the Assessor for parcel #RPT00107156770A for \$223,925.00 and RPT00107116036A for \$850,950.00. Commissioner Kramer SECONDED. Discussion Commissioner Johnson the values set by the Assessor appear to be in line with other properties in the area. Motion Passed Unanimously.

Skylane Park Inc.

MHPT080000010AA, MHPT080000160AA, MHPT080000220AA, MHPT080000230AA, MHPT080000300AA, MHPT080000310AA, MHPT080000380AA, MHPT080000390AA, MHPT080000500AA, MHPT080000550CA, MHPT080000710AA, MHPT080000800AA, MHPT080000810AA, MHPT080000870AA, MHPT080000900AA, MHPT080000920BA, MHPT080000970AA, MHPT080001020AA, MHPT080001030BA, MHPT080001230AA, MHPT080001270AA, MHPT080001310AA, MHPT080001350AA, MHPT080001400AA, MHPT080001480AA, MHPT080001500AA, MHPT080001510AA, MHPT080001520AA, MHPT080001580AA

Commissioner Johnson made a MOTION to accept the Appellants values on the properties as listed for a total value of \$179,920.00 which is just over the total 2016 values. Commissioner Kramer SECONDED. Discussion Commissioner Johnson I don't believe mobile homes are appreciating. Motion Passed Unanimously.

MHPT080000010AA – 18,034.00
MHPT080000160AA – 3,535.00
MHPT080000220AA - \$2,471.00
MHPT080000230AA – 3,177.00
MHPT080000300AA - \$5,327.00
MHPT080000310AA - \$3,608.00
MHPT080000380AA - \$3,073.00
MHPT080000390AA - \$2,142.00
MHPT080000500AA - \$9,509.00
MHPT080000550CA - \$13,927.00
MHPT080000710AA - \$3,600.00
MHPT080000800AA - \$5,269.00
MHPT080000810AA - \$6,845.00
MHPT080000870AA - \$4,222.00
MHPT080000900AA - \$3,100.00
MHPT080000920AA - \$4,507.00
MHPT080000970AA - \$3,893.00
MHPT080001020AA - \$6,129.00
MHPT080001030BA – 11,569.00
MHPT080001230AA - \$7,039.00
MHPT080001270AA - \$4,368.00
MHPT080001310AA - \$6,228.00
MHPT080001350AA - \$3,507.00
MHPT080001400AA - \$16,983.00
MHPT080001480AA - \$4,161.00
MHPT080001500AA - \$3,512.00

MHPT080001510AA - \$3,841.00
MHPT080001520AA - \$13,384.00
MHPT080001580AA - \$2,960.00

The Commissioners left Board of Equalization and reconvened as Board of County Commissioners at 4:30 p.m.

There being no further business, the Board recessed until 8:00 a.m., July 10, 2017, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 10, 2017, 8:00 a.m.

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

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Terry Kramer.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Kramer attended an American Falls Reservoir District meeting.

In the Matter of BOARD OF EQUALIZATION

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

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

Commissioner Hall swore in all parties giving testimony.

Jeff and Jennifer Black, Henry Clepper, Appellants Gerald Bowden, Assessor, Erin Porter, Office Manager Assessor, John Knapple, Deputy Appraiser.

Henry Clepper
RPT55550030050A

Henry Clepper reviewed the history of his property purchase with the Board. Mr. Clepper noted that he missed the homeowner's exemption for 2016 and 2017. Mr. Clepper stated that he had a son born during that time that has a medical condition which took all of their attention. Mr. Clepper noted that his house payment increased over \$200.00 and with medical bills and special food for his son, they have had financial difficulty.

Gerald Bowden, Assessor noted they did send out the letter for the sales verification. Erin Porter reviewed the process the Assessor's office follows for the homeowner's exemption.

Commissioner Johnson thanked Mr. Clepper for his service. Commissioner Hall questioned Mr. Clepper regarding the medical condition that his son has and the bills associated with that. Mr. Clepper noted that the increased house payment has stretched his financial ability with the medical bills and the business he has started.

Commissioner Johnson made a MOTION to take the information under consideration and issue a written decision today, Monday July 10th by 5:00 p.m. Commissioner Hall SECONDED. Motion Passed Unanimously. (Kramer absent)

Serena Henderson
RPT4021000012HA

Did not show for the hearing.

Jeffrey and Jennifer Black
RPT45930030020A

Jeffrey and Jennifer Black reviewed the circumstances that lead to them missing the Homeowners exemption. They felt that they were not provided the information necessary to know that they needed to sign for the exemption.

Gerald Bowden, Assessor noted that they must follow the law. Erin Porter, reviewed the process the Assessor's office followed in regards to the Homeowners exemption.

Commissioner Johnson questioned the documents that the Assessor's office provided.

Mr. Black noted everything was faxed to Wisconsin where they signed all documents. They had their mail on hold due to family issues.

Mrs. Black expressed her frustration that she was not told about the appeal process initially and had to research the information for herself.

Commissioner Hall expressed his condolences to the Blacks.

Commissioner Johnson made a MOTION to take the information under consideration and issue a written decision today Monday July 10th by 5:00 p.m. Commissioner Hall SECONDED. Motion Passed Unanimously. (Kramer absent)

Jeffrey & Jennifer Black

RPT45930030020A

Commissioner Johnson made a MOTION to uphold the valuation as set by the Assessor. Commissioner Hall SECONDED. Discussion Commissioner Johnson this person missed their homeowner's exemption and did not provide any information to show it was a financial hardship. Motion Passed Unanimously.

Henry Clepper

RPT5555030050A

Commissioner Johnson made a MOTION to uphold the valuation as set by the Assessor. Commissioner Hall SECONDED. Discussion Commissioner Johnson the appellant did present some bills but they were incomplete. They did not provide any further information to show it was a financial hardship. Commissioner Hall he did state the insurance has started which helps alleviate the financial burden so I have to agree. Motion Passed Unanimously.

Serena Henderson

RPT4021000012HA

Commissioner Johnson made a MOTION to uphold the assessed value. Commissioner Hall SECONDED. Discussion Commissioner Johnson no one showed to provide any further information. Motion Passed Unanimously.

Commissioners left Board of Equalization and reconvened as Board of County Commissioners at 10:02.

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses and tax cancellations.

Commissioner Johnson made a MOTION to approve the consent agenda. Commissioner Hall SECONDED. Discussion Commissioner Johnson there is a status sheet for the Prosecutor's Office and Alcohol license #2018-179 Stay Well Health Foods. Motion Passed Unanimously. (Kramer absent)

Commissioner Johnson made a MOTION to leave Board of County Commissioners and reconvene as Board of Equalization at 10:25 a.m. Commissioner Hall SECONDED. Motion Passed Unanimously. (Kramer absent)

Commissioner Hall swore in all parties giving testimony

Mark Salvi, Appellant, Mike Brown, Appraiser, Brandon Saueressig, Appraiser

Mark Salvi, Barger Twin Falls

RPT00107226640A, RP10S17E226620, RP10S17E226615A

Mark Salvi reviewed the property and the documentation provided supporting his position. Mr. Salvi noted that Parcel #RP10S17E226620A was virtually unusable other than a small portion. Mr. Salvi noted that the fill dirt issue made land use issues that he felt should reduce his value.

John Knapple, Deputy Assessor questioned the fill dirt issue and the engineering opinion provided by Mr. Salvi. Mr. Salvi answered Mr. Knapple's questions.

Gerald Bowden, Assessor reviewed State requirements and the process that was followed to assess the property.

Mike Brown, Appraiser reviewed the Assessments and the process he used to value the properties.

Mr. Salvi questioned if there was an adjustment made for the trending that was done in Twin Falls property for ground that has fill dirt. Mr. Brown stated without information on what the fill dirt is, they did not make an adjustment.

Mr. Salvi noted that he is aware that property values in Twin Falls County are increasing. He would like the values to reflect the use of the property.

Commissioner Johnson questioned if public access was allowed in the canyon portion of the property. Mr. Salvi stated no, it was an unsafe area. Commissioner Hall questioned access to the property. Mr. Salvi noted there is only access by walking or for utilities.

Commissioner Johnson made a MOTION to take the information under consideration and issue a decision today, Monday July 10th by 5:00 p.m. Commissioner Hall SECONDED. Motion Passed Unanimously.

James Martin
RPT41110010020A

Did not show for the hearing.

Barger Twin Falls
RPT10S17E226615A

Commissioner Johnson made a MOTION to uphold the value as set by the Assessor in the amount of \$37,694.00. Commissioner Hall SECONDED. Discussion Commissioner Johnson this was a small increase and I didn't hear any testimony to change the Assessor's value. Motion Passed Unanimously.

Barger Twin Falls
RPT00107226640A

Commissioner Johnson made a MOTION to uphold the Assessed value on both the land and the improvements in the amount of \$163,707.00. Commissioner Hall SECONDED. Discussion Commissioner Johnson I can't see anything to justify lowering the value of the property at this point. Motion Passed Unanimously.

Barger Twin Falls
RP10S17E226620A

Commissioner Johnson made a MOTION to uphold the Assesd value in the amount of \$72,129.00 Commissioner Hall SECONDED. Discussion Commissioner Johnson they didn't present anything to change the Assessed value. Commissioner Hall with the business and other issues the Assessor dropped the value over 90%. It is a challenging piece of property.

James Martin
RPT41110010020A

Commissioner Johnson made a MOTION uphold the assessed value in the amount of \$285,312.00. Commissioner Hall SECONDED. Discussion Commissioner Johnson the Appellant did not show to provide any information to change the assessed value. Motion Passed Unanimously.

Commissioner Kramer swore in all parties giving testimony and not previously sworn in.

Andrew Humphries, Appraiser, Gary Slette, Appellant.

North Haven Business Park, Gary Slette
RPT38120010020A

Gary Slette reviewed an affidavit of David Detweiler regarding the use of the parcel in question. Mr. Slette noted that even though the parcel is not actively farmed does not mean that it isn't used for agricultural operations. Mr. Slette stated the lot is part of a larger overall farming operation and should be classified as part of that operation.

John Knapple, Deputy Assessor questioned Mr. Slette in regards to the use of the lot.

Andrew Humphries, Appraiser reviewed the assessment and the process used to value the property. John Knapple noted that all farms are valued using the same process. If there is no crop being grown on the subject property it is valued at full market value.

Mr. Slette questioned the Assessor's personnel in regards to their testimony.

Mr. Slette stated the property is part of an active agricultural operation and should be valued as such.

Commissioner Johnson requested the number of the Idaho Code that Mr. Slette referred to. Mr. Sletty provided the information. Commissioner Hall questioned the process that Mr. Bowden uses to assess the property. Mr. Bowden reviewed the process.

Commissioner Johnson questioned the change in value from 2016 to 2017. John Knapple discussed the change. Commissioner Kramer questioned the Appraiser as to his process of determining use of the land. Mr. Humphries reviewed his findings.

Mr. Slette noted that he is a landlord who rents out his ground and does not dictate how the land is used.

Commissioner Hall made a MOTION to take the information under consideration and issue a written decision today, Monday July 10th at 5:00 p.m. Commissioner Johnson SECONDED. Motion Passed Unanimously.

**North Haven Business Park, Gary Slette
RPT38120010020A**

Commissioner Hall made a MOTION to uphold the value as set by the Assessor in the amount of \$529,598.00. Commissioner Johnson SECONDED. Discussion Commissioner Hall we have to follow the law and this parcel has not been planted according to the farmer.

Commissioners recessed as Board of Equalization at 1:53 p.m. and returned to session as Board of County Commissioners.

There being no further business, the Board recessed until 8:00 a.m., July 11, 2017, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 11, 2017, 8:00 a.m.

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

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall 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 Johnson made a MOTION to go into executive session at 9:00 a.m. pursuant to Idaho Code §74-206 (D) records exempt from the public for indigent hearings. Commissioner Hall SECONDED. Motion passed after roll call vote. (Hall yes, Kramer yes, Johnson yes)

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

In the Matter of INDIGENT

Commissioners considered County Assistance applications.

Commissioner Johnson made a MOTION to approve case number 102971. Commissioner Hall SECONDED. Discussion Commissioner Johnson no interview; missing documents. Motion Failed Unanimously.

Commissioner Hall made a MOTION to approve case number 102863. Commissioner Johnson SECONDED. Discussion Commissioner Hall missing required items. Motion Failed Unanimously.

Commissioner Hall made a MOTION to approve a lien release on case number 101770 with a consent to lien on the new property and increase payback to \$100.00 per month with half of tax refunds. Commissioner Johnson SECONDED. Discussion Commissioner Hall it is appropriate to increase the payback as they have excess funds and expenditures. Motion Passed Unanimously.

Commissioner Johnson made a MOTION to approve case number 103007. Commissioner Hall SECONDED. Discussion Commissioner Johnson not medically necessary per IMR; not indigent. Motion Failed Unanimously.

Commissioner Hall made a MOTION to approve case number 103010. Commissioner Johnson SECONDED. Discussion Commissioner Hall this is a Canyon County resident. Motion Failed Unanimously.

Commissioner Johnson made a MOTION to approve case number 103014 with a \$25.00 per month pay back and 50% of tax refunds and reevaluate in 6 months. Commissioner Hall SECONDED. Discussion Commissioner Johnson this person is unable to work right now so we will give him a little time. Motion Passed Unanimously.

Commissioner Hall made a MOTION to approve case number 102887 and add payback to existing case. Commissioner Johnson SECONDED. Discussion Commissioner Hall this person already is paying back for another case that we will add this to. Motion Passed Unanimously.

Commissioner Johnson made a MOTION to approve case number 103005 with a \$25.00 per month pay back and 50% of tax refunds. Commissioner Hall SECONDED. Motion Passed Unanimously.

Commissioner Hall made a MOTION to defer the monthly payback for 6 months on case number 102895. Commissioner Johnson SECONDED. Discussion Commissioner Hall this person has been unable to return to work and has requested a deferral. Motion Passed Unanimously.

Commissioner Johnson made a MOTION to continue the appeal hearing for case number 102921. Commissioner Hall SECONDED. Discussion Commissioner Johnson there are some documents they are waiting on so we will give them more time. Motion Passed Unanimously.

Commissioner Hall made a MOTION to approve case number 102961 excluding the swing bed and incremental nursing charges as per IMR with a \$25.00 per month pay back and 50% of tax

refunds. Commissioner Johnson SECONDED. Discussion Commissioner Hall this person is not a legal citizen so we are responsible for stabilizing the patient only. Motion Passed Unanimously.

Commissioner Johnson made a MOTION to approve case number 102973. Commissioner Hall SECONDED. Discussion Commissioner Johnson untimely records filed. Motion Failed Unanimously.

Commissioner Hall made a MOTION to approve case number 103013. Commissioner Johnson SECONDED. Discussion Commissioner Hall not indigent. Motion Failed Unanimously.

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses and tax cancellations.

No items to consider.

In the Matter of FEES

Commissioners considered a Late Charge and Interest Cancellation Request from Julie Ellis for parcel #RPT44710010020A.

Commissioner Hall made a MOTION to approve the Late Charge and Interest Cancellation Request from Julie Ellis for parcel #RPT44710010020A. Commissioner Johnson SECONDED. Discussion Commissioner Hall I don't see anything in here that indicates any extenuating circumstances for the late payment. Motion Failed Unanimously.

In the Matter of MEETINGS

Commissioner Hall attended a P&Z Public hearing.

Commissioner Johnson attended an LEPC meeting.

Commissioner Hall attended a Watershed Advisory Group meeting.

There being no further business, the Board recessed until 8:00 a.m., July 12, 2017, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 12, 2017, 8:00 a.m.

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

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Terry Kramer.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Hall attended a SCBH Board meeting.

Commissioner Kramer attended a Republican Central Committee meeting.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Hall made a MOTION to go into executive session at 9:30 a.m. pursuant to Idaho Code §74-206 (D) records exempt from the public for indigent hearings. Commissioner Johnson SECONDED. Motion passed after roll call vote. (Hall yes, Kramer yes, Johnson yes)

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

In the Matter of INDIGENT

Commissioners considered conducted County Assistance appeal hearings.

Commissioner Johnson made a MOTION to uphold the previous decision on case number 102865. Commissioner Hall SECONDED. Discussion Commissioner Johnson no one showed for the hearing to present any further information so we will uphold the original decision. Motion Passed Unanimously.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Johnson made a MOTION to go into executive session at 10:30 a.m. pursuant to Idaho Code §74-206 (D) records exempt from the public for indigent hearings. Commissioner Hall SECONDED. Motion passed after roll call vote. (Hall yes, Kramer yes, Johnson yes)

Commissioners returned to regular session at 10:40 a.m.

In the Matter of INDIGENT

Commissioners considered County Assistance applications.

Commissioner Hall made a MOTION to uphold the previous decision on case number 102867. Commissioner Johnson SECONDED. Discussion Commissioner Hall no one showed for the hearing to present any further information. Motion Passed Unanimously.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Johnson made a MOTION to go into executive session at 11:30 a.m. pursuant to Idaho Code §74-206 (D) records exempt from the public for indigent hearings. Commissioner Kramer SECONDED. Motion passed after roll call vote. (Kramer yes, Johnson yes) Hall absent

Commissioners returned to regular session at 11:40 a.m.

In the Matter of INDIGENT

Commissioners considered County Assistance applications.

Commissioner Johnson made a MOTION to uphold the previous decision on case number 102816. Commissioner Kramer SECONDED. Discussion Commissioner Johnson no one showed for the hearing to present any further information. Motion Passed Unanimously. (Hall absent)

There being no further business, the Board recessed until 8:00 a.m., July 13, 2017, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 13, 2017, 8:00 a.m.

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

PRESENT: Commissioner Don Hall and Commissioner Terry Kramer.

ABSENT: Commissioner Jack Johnson.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Kramer attended a Weeds Committee meeting in Boise.

Commissioner Hall attended a District IV Elected Officials meeting in Jerome.

There being no further business, the Board recessed until 8:00 a.m., July 14, 2017, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 14, 2017, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of July 13.

PRESENT: Commissioner Don Hall and Commissioner Terry Kramer.

ABSENT: Commissioner Jack Johnson.

STAFF: Deputy Clerk Lori Haszier.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners did not attend a work session with P&Z personnel on Twin Falls County Code Title 8.

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses and tax cancellations.

Commissioner Hall made a MOTION to approve the consent agenda as presented. Commissioner Kramer SECONDED. Discussion Commissioner Hall there is a status sheet for P&Z for a promotion and an employee requisition for P&Z for a Plans Examiner/Building Inspector; there is a tax cancellation for taxes, late charge and interest for parcel number RP10S15E015400A in the amount of \$1,314.68 and a tax cancellation for special assessment, late charge and interest for parcel number RPT08110040010A in the amount of \$423.14 and there are alcohol licenses 2018-180 Sushi Tokyo Restaurant, 2018-181 Hilton Garden Inn Twin Falls and 2018-182 Gertie's Brick Oven Cookery. Motion Passed Unanimously. (Johnson absent)

In The Matter of FEES

Commissioners considered Late Fee and Interest Cancellation requests from Jay Bride, I B Shaved, LLC, Not Yet, LLC, Everton Mattress Factory, Inc., and Deborah Bishop.

Commissioner Hall made a MOTION to approve the Late Charge and Interest Cancellation Request for Jay Bride for parcel #RPT0141000005AA. Commissioner Kramer SECONDED. Discussion Commissioner Hall I don't see anything in here that indicates any extenuating circumstances for the late payment. Motion Failed Unanimously. (Johnson absent)

Commissioner Hall made a MOTION to approve the Late Charge and Interest Cancellation Request for Deborah Bishop for parcel #RPB75010070060A and RPB78210000020A. Commissioner Kramer SECONDED. Discussion Commissioner Hall I don't see anything in here that indicates any extenuating circumstances for the late payment. Motion Failed Unanimously. (Johnson absent)

Commissioner Hall made a MOTION to approve the Late Charge and Interest Cancellation Request for Everton Mattress Factory, Inc. for parcel #PP000066500000A. Commissioner Kramer SECONDED. Discussion Commissioner Hall I don't see anything in here that indicates any extenuating circumstances for the late payment. Motion Failed Unanimously. (Johnson absent)

Commissioner Hall made a MOTION to approve the Late Charge and Interest Cancellation Request for Not Yet, LLC for parcel #RPT4021000051KA. Commissioner Kramer SECONDED. Discussion Commissioner Hall I don't see anything in here that indicates any extenuating circumstances for the late payment. Motion Failed Unanimously. (Johnson absent)

Commissioner Hall made a MOTION to approve the Late Charge and Interest Cancellation Request for I.B. Shaved, LLC for parcel #RPT1541004010AA. Commissioner Kramer SECONDED. Discussion Commissioner Hall I don't see anything in here that indicates any extenuating circumstances for the late payment. Motion Failed Unanimously. (Johnson absent)

There being no further business, the Board recessed until 8:00 a.m., July 17, 2017, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 17, 2017, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of July 14.

PRESENT: Commissioner Don Hall and Commissioner Terry Kramer.

ABSENT: Commissioner Jack Johnson.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses and tax cancellations.

Commissioner Hall made a MOTION to approve the consent agenda. Commissioner Kramer SECONDED. Discussion Commissioner Hall we have 3 status sheets; 1 housekeeping, 1 Clerk and 1 Sheriff's Dept. and alcohol license #2018-183 for Sherry's. Motion Passed Unanimously. (Johnson absent)

In the Matter of MEETINGS

Commissioners met with Chris Jones and Judy Jones of the Central Idaho Chapter of the National Federation of the Blind of Idaho for a presentation.

There being no further business, the Board recessed until 8:00 a.m., July 18, 2017, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 18, 2017, 8:00 a.m.

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

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall 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 Johnson made a MOTION to go into executive session at 9:00 a.m. pursuant to Idaho Code §74-206 (D) records exempt from the public for indigent hearings. Commissioner Hall SECONDED. Motion passed after roll call vote. (Hall yes, Kramer yes, Johnson yes)

Commissioners returned to regular session at 9:15 a.m.

In the Matter of INDIGENT

Commissioners considered County Assistance applications.

Commissioner Johnson made a MOTION to approve case number 102979, 102976 and 102978. Commissioner Hall SECONDED. Discussion Commissioner Johnson no interview; missing documents. Motion Failed Unanimously.

Commissioner Hall made a MOTION to approve case number 102405 with a \$25.00 per month pay back and 50% of tax refunds. Commissioner Johnson SECONDED. Discussion Commissioner Hall medically necessary and nonemergent as per IMR. Motion Passed Unanimously.

Commissioner Johnson made a MOTION to approve case number 102954 with a \$25.00 per month pay back and 50% of tax refunds. Commissioner Hall SECONDED. Motion Passed Unanimously.

Commissioner Hall made a MOTION to approve case number 103028 for dates of service 5.3 – 5.4. Commissioner Johnson SECONDED. Discussion Commissioner Hall court ordered mental hold. Motion Passed Unanimously.

Commissioner Johnson made a MOTION to approve case number 102791 for dates of service 11.18-11.29 excluding dates of service 11.30 – 12.7 as per IMR and combine payback with existing cases. Commissioner Hall SECONDED. Motion Passed Unanimously.

Commissioner Hall made a MOTION to continue case number 102848 pending IMR. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Commissioner Johnson made a MOTION to continue case number 102886 for 30 days. Commissioner Hall SECONDED. Motion Passed Unanimously.

Commissioner Hall made a MOTION to continue case number 102892 for 60 days. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Commissioner Johnson made a MOTION to approve case number 102966 with a \$25.00 per month pay back and 50% of tax refunds. Commissioner Hall SECONDED. Motion Passed Unanimously.

Commissioner Hall made a MOTION to suspend case number 102977 pending SSD. Commissioner Johnson SECONDED. Motion Passed Unanimously.

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses and tax cancellations.

Commissioner Johnson made a MOTION to approve the consent agenda. Commissioner Hall SECONDED. Discussion Commissioner Johnson we have a status sheet for P&Z and an employee requisition for the DMV. Motion Passed Unanimously.

In the Matter of ALCOHOL LICENSES

Commissioners considered an Alcohol Catering Permit for Canyon Crest Dining Event Center at Oasis Stop N Go on July 27.

Commissioner Hall made a MOTION to approve the Alcohol Catering Permit for Canyon Crest Dining Event Center at Oasis Stop N Go on July 27. Commissioner Johnson SECONDED. Discussion Commissioner Hall this is a Chamber Business After Hours at the new Oasis Stop N Go on Kimberly Road. Motion Passed Unanimously.

In the Matter of CONTRACTS

Commissioners considered a contract with Element Heating and Cooling.

Commissioner Johnson made a MOTION to approve the contract with Element Heating and Cooling. Commissioner Hall SECONDED. Discussion Commissioner Johnson this is for the HVAC system at the judicial annex. This was put out for bid and this company won the bid. Motion Passed Unanimously.

Commissioners considered a Termination of Lease Agreement with Dave Sommer for an airport hangar.

Commissioner Hall made a MOTION to approve the Termination of Lease Agreement. Commissioner Johnson SECONDED. Discussion Commissioner Hall this is a termination of the lease of an airport hangar. Motion Passed Unanimously.

In the Matter of FEES

Commissioners met with Talon Cody Slead to discuss denial of late fee and penalty cancellation request.

Talon Slead requested the Commissioners reconsider the denial of his request to waive the late fee and penalty on his taxes. Mr. Slead stated that he was unaware of how taxes in Idaho work and did not realize he would have another payment due in June. He stated that he was out of state at school and missed the notice. Mr. Slead noted that he has paid the late fee and would like to be reimbursed for it.

Commissioner Hall made a MOTION to reimburse the late fee and interest to Mr. Slead. Commissioner Johnson SECONDED. Discussion Commissioner Kramer this person was out of state at a school and was unaware that a second payment would be due while he was gone. Motion Passed Unanimously.

In the Matter of MEETINGS

Commissioners met with Kevin Sandau, Juvenile Probation Director and staff for quarterly department update.

Commissioner Hall attended a Chamber of Commerce Board meeting.

Commissioner Johnson attended a SIRCOMM Board meeting.

There being no further business, the Board recessed until 8:00 a.m., July 19, 2017, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 19, 2017, 8:00 a.m.

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

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Terry Kramer.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses and tax cancellations.

Commissioner Hall made a MOTION to approve the consent agenda. Commissioner Johnson SECONDED. Discussion Commissioner Hall we have alcohol license renewals 2018-184

Sakura Japanese Restaurant, 2018-185 Jarrito's Mexican Restaurant and 2018-186 Video Mexico. Motion Passed Unanimously.

In the Matter of TREASURER

Commissioners considered the Twin Falls County Republican Central Committee's nomination of Rebecca L. Petersen as the next Treasurer for Twin Falls County.

Rebecca Petersen spoke with the Board regarding her vision for the Treasurer's office and her position as Treasurer.

Commissioner Johnson made a MOTION to accept the Republican Central Committee's nomination of Rebecca Petersen to replace Debbie Kauffman as Twin Falls County Treasure on August 2, 2017. Commissioner Hall SECONDED. Motion Passed Unanimously.

In the Matter of FIREWORKS

Commissioners met with Tim Lauda, Fire Marshall to discuss fireworks permit process.

In the Matter of MEETINGS

Commissioner Hall attended a Rotary meeting.

Commissioner Kramer attended a Healthy Initiatives Trust meeting.

Commissioners attended a Juvenile Services Volunteer Recognition Dinner at the Stone House.

There being no further business, the Board recessed until 8:00 a.m., July 20, 2017, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 20, 2017, 8:00 a.m.

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

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Terry Kramer.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners met with Bob Stephenson from Stephenson's Computers to discuss contract.

Commissioner Kramer attended a Rotary meeting.

Commissioner Johnson attended a SCCAP Board meeting.

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses, Commissioner minutes for July 3-July 7 and July 10-July 14 and tax cancellations.

Commissioner Johnson made a MOTION to approve the consent agenda. Commissioner Hall SECONDED. Discussion Commissioner Johnson we have two employee requisitions; one for the Treasurer and one for Juvenile Detention and the Commissioner minutes for July 3-July 7 and July 10-July 14. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 21, 2017, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 21, 2017, 8:00 a.m.

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

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Terry Kramer.

ABSENT: None.

STAFF: Deputy Clerk Lori Haszier.

The following proceedings were held to wit:

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses and tax cancellations.

Commissioner Hall made a MOTION to approve the consent agenda. Commissioner Johnson SECONDED. Discussion Commissioner Hall we have three status sheets; two for the Treasurer and one for Planning and Zoning; we have alcohol license 2018-187 for Stormy's. Motion Passed Unanimously.

In the Matter of BUDGET

Commissioners considered the June accounts payables.

Commissioner Johnson made a MOTION to approve the June accounts payable as presented by Clerk, Kristina Glascock in the amount of \$3,028,964.35. Commissioner Hall SECONDED. Motion Passed Unanimously.

In the Matter of MEETINGS

Commissioners did not attend work session with P&Z personnel on Twin Falls County Code Title 8.

Commissioners attended a meeting with LCA Architects to discuss the Judicial complex feasibility study project.

There being no further business, the Board recessed until 8:00 a.m., July 24, 2017, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 24, 2017, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of July 21.

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Terry Kramer.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses and tax cancellations.

No items to consider.

In the Matter of PUBLIC ASSEMBLY

Commissioners considered a public assembly permit application for Southern Idaho Landscape for the Magic Valley Festival of Giving on November 17th – 20th.

Commissioner Hall made a MOTION to approve the public assembly permit application for Southern Idaho Landscape for the Magic Valley Festival of Giving on November 17th – 20th. Commissioner Johnson SECONDED. Discussion Commissioner Hall this is an annual event that has not had any issues. The Filer QRU and the Sheriff have approved the application. Motion Passed Unanimously.

In the Matter of MEETINGS

Commissioners met with Jody Tremblay, Mike Fenello, Down Soto, Michelle Bartlome and Tom Legel with St. Luke's for meet and greet.

Commissioner Kramer met with Museum personnel.

Commissioners attended a Court Security meeting.

There being no further business, the Board recessed until 8:00 a.m., July 25, 2017, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 25, 2017, 8:00 a.m.

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

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall 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 Johnson made a MOTION to go into executive session at 9:00 a.m. pursuant to Idaho Code §74-206 (D) records exempt from the public for indigent hearings. Commissioner Hall SECONDED. Motion passed after roll call vote. (Hall yes, Kramer yes, Johnson yes)

Commissioners returned to regular session at 9:20 a.m.

In the Matter of INDIGENT

Commissioners considered County Assistance applications.

Commissioner Hall made a MOTION to approve case numbers 103023, 103019 and 102982. Commissioner Johnson SECONDED. Discussion Commissioner Hall no interview; missing documents. Motion Failed Unanimously.

Commissioner Johnson made a MOTION to approve case number 102848 as per IMR with a \$25.00 per month pay back and 50% of tax refunds. Commissioner Hall SECONDED. Motion Passed Unanimously.

Commissioner Hall made a MOTION to approve case number 103031 with a \$25.00 per month pay back and 50% of tax refunds. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Case numbers 102556 and 102668 – no action.

Commissioner Hall made a MOTION to continue case number 102889 for 90 days pending a decision from the DDU. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Commissioner Johnson made a MOTION to approve case number 102975 and continue payback of \$25.00 per month and 50% of tax refunds. Commissioner Hall SECONDED. Discussion Commissioner Johnson there was a previous treatment plan that was unsuccessful so we will approve this new treatment. Motion Passed Unanimously.

Commissioner Hall made a MOTION to approve case number 102983. Commissioner Johnson SECONDED. Discussion Commissioner Hall not indigent. Motion Failed Unanimously.

Commissioner Johnson made a MOTION to approve case number 102984 with a \$25.00 per month pay back and 50% of tax refunds. Commissioner Hall SECONDED. Motion Passed Unanimously.

Commissioner Hall made a MOTION to approve case number 103030 with a \$50.00 per month pay back and 50% of tax refunds. Commissioner Johnson SECONDED. Discussion Commissioner Hall this is medically necessary as per IMR. Motion Passed Unanimously.

Commissioner Johnson made a MOTION to suspend case number 103032 pending SSD decision. Commissioner Hall SECONDED. Discussion Commissioner Johnson we are not last resource at this time. Motion Passed Unanimously.

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses and tax cancellations.

No items to consider.

In the Matter of CONTRACTS

Commissioners considered a Health Services Contract with Ivy Medical.

Commissioner Hall made a MOTION to approve the new Health Services Contract with Ivy Medical. Commissioner Johnson SECONDED. Discussion Commissioner Hall there have been some adjustments to the number of inmates from 180 to 224. Commissioner Kramer we also removed the Safe House from the contract. Motion Passed Unanimously.

In the Matter of MEETINGS

Commissioners met with Calvin Armstead, Veterans Service Officer for a department update. Commissioner Kramer attended a St. Luke's MV/Jerome Community Board meeting.

There being no further business, the Board recessed until 8:00 a.m., July 26, 2017, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 26, 2017, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of July 25.

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Terry Kramer.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Kramer attended a Southern Idaho Solid Waste Board meeting.
Commissioners met with Mark Lopshire to discuss county owned RV park concerns.
Commissioner Hall attended a Rotary meeting.
Commissioners attended a walk-through of the new Magistrate Probation building.
Commissioners attended a Department Head and Elected Officials meeting to hand out budgets.

In the Matter of EXECUTIVE SESSION

Commissioner Johnson made a MOTION to go into executive session at 9:00 a.m. pursuant to Idaho Code §74-206 (D) records exempt from the public for indigent hearings. Commissioner Hall SECONDED. Motion passed after a roll call vote. (Hall yes, Johnson yes) Kramer absent

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

In the Matter of INDIGENT

Commissioners conducted County Assistance appeal hearings.

Commissioner Johnson made a MOTION to take the information for case number 97242 under consideration and issue a written decision within 10 business days. Commissioner Hall SECONDED. Motion passed after a roll call vote. (Hall yes, Johnson yes) Kramer absent

Commissioner Johnson made a MOTION to uphold the original decision on case number 102875. Commissioner Hall SECONDED. Discussion Commissioner Johnson no one showed to add any further information to consider. Motion Passed Unanimously. (Kramer absent)

There being no further business, the Board recessed until 8:00 a.m., July 27, 2017, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 27, 2017, 8:00 a.m.

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

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Terry Kramer.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses, Commissioner Minutes for July 17-July 21 and tax cancellations.

Commissioner Hall made a MOTION to approve the consent agenda. Commissioner Johnson SECONDED. Discussion Commissioner Hall we have a tax cancellation request from the Treasurer for late fees on parcel #PP000089960000T in the amount of \$44.48; status sheets for the Inspection Station, Prosecutor's Office, District Court and Facilities; two employee requisitions for the Assessor and Commissioner Minutes for July 17-July 21. Motion Passed Unanimously.

In the Matter of BUDGET

Kristina Glascock, Clerk presented the tentative budget for Twin Falls County for FY2018.

Commissioner Johnson made a MOTION to approve the tentative budget for Twin Falls County for FY2018 in the amount of \$46,042,471.00. Commissioner Hall SECONDED. Motion Passed Unanimously.

In the Matter of MEETINGS

Commissioner Hall attended an Economic Development tour.

Commissioner Kramer attended a Rotary meeting.

There being no further business, the Board recessed until 8:00 a.m., July 28, 2017, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 28, 2017, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of July 27.

PRESENT: Commissioner Jack Johnson and Commissioner Don Hall.

ABSENT: Commissioner Terry Kramer.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Kramer attended a District Court Funding meeting in Boise.
Commissioners Hall and Johnson attended a retirement party for Mike Pohanka, Idaho Power.
Commissioners attended the Twin Falls Employee Appreciation Picnic.

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses and tax cancellations.

Commissioner Johnson made a MOTION to approve the consent agenda. Commissioner Hall SECONDED. Discussion Commissioner Johnson we have 3 status sheets for Planning and Zoning. Motion Passed Unanimously. (Kramer absent)

In the Matter of BUDGET

Debbie Kauffman, Treasurer presented the June Joint Financial Report and the 3rd Quarter FY2017 Joint Financial Report.

In the Matter of CONTRACTS

Commissioners considered an agreement with the University of Idaho Extension Office.

Commissioner Johnson made a MOTION to approve the agreement with the University of Idaho Extension Office. Commissioner Hall SECONDED. Discussion Commissioner Johnson this is an annual agreement that funds the Extension Office as required by Idaho Code. We are providing \$196,149.56 in funding. Motion Passed Unanimously. (Kramer absent)

In the Matter of FEES

Commissioners met with Michael Sobbi and Paria Zadeh regarding the denial of a late charge & interest cancellation request.

Mr. Sobi requested that the Board reconsider his request from September 2016 to waive the late fee and penalty for his late tax payment.

Commissioner Johnson made a MOTION to take the information under consideration and issue a decision on the reconsideration request for Michael Sobbi on parcel #RPO1801001010BA within ten working days. Commissioner Hall SECONDED. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 31, 2017, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho
REGULAR JULY MEETING
July 31, 2017, 8:00 a.m.

The Board of County Commissioners reconvened at 8:00 a.m. in regular session, pursuant to the recess of July 28.

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Terry Kramer.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses and tax cancellations.

No items to consider.

In the Matter of BOARDS

Commissioners considered the appointment of Todd Ballard to the Planning and Zoning Commission.

There was discussion from the Board with Bill Crafton, interim P&Z Director regarding the selection of Board members.

Commissioner Hall made a MOTION to approve the appointment of Todd Ballard to the Planning and Zoning Commission as recommended by the P&Z Commission starting on Aug 1, 2017 to Dec 31, 2018. Commissioner Johnson SECONDED. Discussion Commissioner Hall this person is replacing a member that left the area. Motion Passed Unanimously.

In the Matter of MEETINGS

Commissioners attended an open house for Debbie Kauffman, Treasurer's retirement.

There being no further business, the Board recessed until 8:00 a.m., August 1, 2017, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

In the Matter of ACCOUNTS PAYABLE

Expenditures by fund for July 2017:

Fund 100	Current Expense	\$1,376,709.40
Fund 102	Tort	2,718.24
Fund 106	Safe Place	35,609.23
Fund 108	Capital Projects Fund	0.00
Fund 113	Weeds	19,536.03
Fund 114	Parks and Recreation	47,474.08
Fund 115	Solid Waste	554,081.97
Fund 116	Ad Valorem	70,278.70
Fund 118	District Court	40,683.45
Fund 130	Indigent Fund	207,080.22
Fund 131	Public Health	35,883.50
Fund 132	Revenue Sharing	2,200.00
Fund 136	Pest Control	0.00
Fund 137	Election Consolidation	12,793.13
Fund 174	County Boat License	2,411.16
Fund 175	Snowmobiles	0.00
Fund 196	Justice Fund	775,262.39
Fund 601	T.A.R.C-Health Initiative	2,991.99
Fund 602	R.E.E.Z	0.00
Fund 604	Federal Drug Seizures	0.00
Fund 606	ISP-JAG Grant	0.00
Fund 607	Cops-Hiring Grant	0.00
Fund 608	Juvenile Correction Act Funds	9,131.13
Fund 609	Tobacco Tax Grant	16,467.35
Fund 610	Boat Grant Waterways Match	5,701.39
Fund 611	Adult Substance Abuse Grant	0.00
Fund 612	ASAT-216	0.00
Fund 613	R.S.A.T Grant	7,707.12
Fund 614	Invasive Check Station	15,500.68
Fund 615	S.U.D Funds	815.45
Fund 616	SCAAP	0.00
Fund 617	OHV Law Enforcement	46.73

Fund 618	BCP Basic-Safehouse Grant	5,866.79
Fund 619	Restorative Alternative Program	6,650.00
Fund 620	Status Offender Services	5,409.80
Fund 621	C.P.D.C	0.00
Fund 622	Southern Idaho Rural Development	0.00
Fund 623	Fairgrounds RV Restroom	0.00
Fund 624	Museum Grants	0.00
Fund 625	Youth Drug Testing-Hit Grant 201	528.00
Fund 630	Fifth District SOS	0.00
Fund 634	Section 157 Occupant Protection	0.00
Fund 635	Parks-Grants	1,350.00
Fund 638	SFP-Twin Falls	.55
Fund 639	Strength Fam Pro (Burley)	0.00
Fund 644	S.O.R. Sheriff	0.00
Fund 645	JAG Grant	657.00
Fund 650	Twin Falls Co. Sheriffs Reserves	0.00
Fund 651	Sheriff Donation Fund	0.00
Fund 652	Sheriff Drug Seizure Money	272.76
Fund 659	Prosecutor's Drug Seizure Money	0.00
Fund 660	Court Facility/Program Funds	0.00
Fund 663	Sheriff's Youth Plate	0.00
Fund 666	Sheriff-Vests	971.65
Fund 667	Prosecutor Drug Reimb	2,863.49
Fund 671	Twin Falls Co Sheriff Search & Rescue	1,879.65
Fund 673	Juvenile Probation Misc.	0.00
Fund 674	Twin Falls County Insurance	0.00
Fund 676	VOCA Mediation Grant	3,378.33
Fund 677	Underage Drinking-Media Project	0.00
Fund 679	Centennial Wetland Complex Project	0.00
Fund 681	Problem Solving Courts	17,779.74
Fund 682	Millennium Fund Projects	0.00
Fund 683	Court Assistance	0.00
Fund 684	Family Court Services	6,365.20
Fund 685	DUI Court	0.00
Fund 686	Mental Health Court	0.00
Fund 687	Sheriff's Grants	5,447.38
Fund 691	Coroner-Coverdell Grant	<u>0.00</u>
TOTAL		\$3,300,503.68