

**Commissioner Meeting Minutes
June 27, 2016**

Meeting called to order at 7:41. Those present are Commissioner Farnsworth, Commissioner Hancock, Chairman Raymond, Clerk Colleen Poole; Audrey Moon is clerk of the board. Pledge of Allegiance offered by Audrey Moon. Prayer offered by Commissioner Farnsworth.

Commissioners

• **Tour Bonneville County Facility**

[07:45:38 AM](#) Left the courthouse to tour the new annex to Bonneville County in Ammon Idaho. In attendance is Commissioner Farnsworth, Commissioner Hancock, Chairman Raymond, Clerk Colleen and Deputy Clerk Audrey Moon. Arrive at the Ammon annex at 8:11. Meet with Bonneville County Sheriff Paul Wilde, Bonneville County Sheriff's Office Kevin Casper and Bonneville County Commissioner Roger Christensen. This new location is a total of 16,000 square feet. Have 8,000 square feet finished and 8,000 square feet that is unfinished. Cost was \$180 a square foot for the finished and \$40 a square foot for the unfinished. The remainder is unfinished they did put in electrical, heating and plumbing throughout the entire the storage area. Went through a training/conference room this has a divider to allow two different meetings at the same time. In this training room they have additional floor ports for computers if they have a conference meeting. Discuss the place to start is to figure out the needs and what they will be putting in this building. Chairman Raymond mentioned it would be for Probation, Prosecuting Attorney, Extension Office and possibly the Food Bank.

Bonneville County has built this because 83% of the calls they receive are east of Hitt Road. Inside one of the open rooms deputies have an area to go to file reports. They have docking stations for their laptops. In the storage area they did go ahead and run electricity, plumbing and the HVAC through the area so they have room to grow. Have run into some problems with the HVAC they did opt to do a three zone split and this had caused some problems. Are currently ahead of schedule were wanting to be in the building by September. The bathrooms are large include showers and lockers. Have a weight room for deputies to train. They have come in under budget because they spent extra time in the planning process.

Discuss building. Commissioner Hancock feels they are looking at offices and room for as the county grows. Would look at a possible centralized meeting room. Offices ranging from 10X12 to 12X12 in size. Kevin mentioned that the parking lot is also a large expense due to the cost of asphalt. Mention their contactor was Bateman-Hall. With them they were able to see what was spent as well as all of the change orders.

Commissioners thank them for their time.

Commissioners – Elected Officials – Department Heads

Open session 10:01

In attendance for staff meeting : Commissioner Farnsworth, Commissioner Hancock, Chairman Raymond, Assessor Cody Taylor, Planning & Zoning Naysha Foster, Weed Department Mitch Whitmill, Maintenance Bryan Briggs, Clerk Colleen Poole, Sheriff Steve Anderson, Probation Tammy Adkins, Public Works Dave Walrath, Treasurer Kristine Lund; Audrey Moon.

• **Staff Meeting**

[10:02:38 AM](#) Clerk –Colleen Poole mentioned to department heads to make employees aware of their comp time. Also mentions a reminder that Teladoc is available to use. The county has signed up for this program and word of mouth is how we need to promote this. Chairman Raymond mentioned that they have excused Rebecca due to an issue at the lake. Commissioners have authorized an incentive for Teladoc as well. Colleen says a reminder the Blood drive is on July 20 did post some flyers on the doors does have additional flyers if they would like to hang these in their offices.

[10:04:48 AM](#) Assessor - Cody Taylor wants to refresh them on the Board of Equalization protocol. States statute 65-302 discusses the function of a Board of Equalization on assessments. It is their job to make sure that market value has been assessed correctly. This process is not used to negotiate or appeal taxes these need to be separated. BOE is not the place to appeal taxes. Have to close the Board of Commissioner and open a Board of Equalization. Cody reviews the rules: the property owner always goes first they have ten minutes, then the appraiser will have ten minutes, then it will go back to the appellant for a five minute rebuttal and then the appraiser gets five minutes to close the hearing. There does not need to be a decision at the end of their testimony but they do need a decision by July 11. Cody hopes that everyone can be professional. Interruptions should not be allowed. The hearing does need to be recorded so that the decisions can be clear. Cody knows that emotions are running high and they are trying to resolve these issues. Wants the BOE to be successful. Praises the appraiser staff they have worked hard and do a good job. The appraisers have been professional and have used formulas that are provided from the state. Colleen mentioned to Cody that her staff has been very professional with all of the individuals coming in.

- [10:09:53 AM](#) Planning & Zoning – Naysha Foster said they have been a little slow on inspections. Have done thirty-eight permits this month.
- [10:10:32 AM](#) Weed Department – Mitch Whitmill said that it's been crazy. Have trucks out doing road work. Had to postpone the spray day at the fairgrounds. Will reschedule this. This is an opportunity to go out and consult with individuals. Trying to do this right before fall. Mitch said he is waiting to finish his building permit because it's been too windy to put the roof on. Mitch mentioned he will be gone for a week but his staff will be available.
- [10:13:39 AM](#) Treasurer – Kristine Lund said they had just gone through collections. Amazed at what good staff does. Have a lot of very good employees.
- [10:16:36 AM](#) Public Works - Dave Walrath said it has been busy. Will be getting their paver next week. Will be practicing on their parking lot. For the Solid Waste side Dave has talked with Custer County who is looking at an alternative place to take their solid waste. Custer County has been using Lemhi County but their rates were raised. Circular Butte is a regional area. Did have the work camp out cleaning up the landfill.
- [10:18:33 AM](#) Probation - Tammy Adkins mentions they had made a proposal for Tri-County probation. Due to low numbers currently in Jefferson County they have requested to take on the supervision for adult drug court. This was approved in the governing board last Friday. Having the supervision back in Jefferson County will save around \$13,000. Will be looking at a new coordinator position that may be needed so they will take the savings and put it towards this position.
- [10:20:19 AM](#) Sheriff -Steve Anderson said they are plugging along. Will be getting ready for the big weekend with the celebration.
- [10:20:39 AM](#) Maintenance - Bryan Briggs wants to thank Dave and his crew for coming out and hitting the grass they could not get to. Thanks those that have made comments it has been good constructive criticism. Trying to keep the building and grounds looking good. Will be gearing up for the celebration this weekend. Bryan said that he will be having some turnover so we will be seeing some new faces. He will be taking a trip to California but has Joe lined up to be available.
- [10:23:26 AM](#) Commissioner Farnsworth said that he appreciates all of the department heads and staff that are very professional. Get a lot of comments on how they are professional. Attended a Public Health meeting in Coeur d' Alene. The Health Department is trying to keep having services available for individuals. Have had to raise a few fees but it's still cheaper than going to the doctor. There is an opening at Eastern Idaho Public Health if anyone knows of someone job searching.
- [10:27:33 AM](#) HR/Emergency Management/Park & Rec. /Commissioner Assistant - Rebecca Squires said they are ready for the celebration at the lake on Saturday. Always looking for individuals to help out. Have had great support. Hopefully this will be a good day. Mitch asked about a dump trailer that they usually take out for garbage, he could also loan out an ATV to use for the staff. Will put the dump trailer wherever they would want this. Rebecca mentioned they are having a follow up meeting tomorrow at noon to work through the coordination of this event.
- [10:30:09 AM](#) Commissioner Hancock said he and Dave have been working on some right-of-way issues. Dave said this will be challenging due to the individual lives in Hawaii.
- [10:31:42 AM](#) Dave mentioned they are scheduling some household collection events on August 13 tentatively out at Circular Butte. Two weeks later would have one at County Line. Dave said this would be for household hazardous waste such as leftover paint, old gas and used oil which are the most common items. Discuss hazardous waste and ways to handle this.
- [10:35:30 AM](#) Commissioner Hancock said that he has also started receiving calls on the road up at the Great Feeder. Their attorney has the documentation and we are waiting for this to get back to Robin Dunn. Commissioner Hancock mentioned that they have had a lot of issues with the assessment notices but appreciates the staff. Dave shows some pictures on some railing that was moved up at the bridge. Commissioner Hancock will ask about this next time he speaks with a board member.
- [10:37:41 AM](#) Chairman Raymond said that he had been to the magistrate board meeting. Chairman Raymond asked Sheriff Anderson about West Jefferson School District working toward an SRO. Sheriff Anderson said he has been meeting with them and will be bringing this before the board soon. Chairman Raymond asked Colleen and Kristine if they have been making any progress on outstanding warrants. Kristine said that Marla has been working diligently on the unclaimed property. Colleen said they have addressed changes with the victim coordinator. Chairman Raymond said there was also some question about owning water rights at the lake. Rebecca said she will look for certificates but is unsure if they are in her possession. Colleen said she will look as well. Chairman Raymond said he does not feel this is emergency but wants to know where these certificates are located.
- [10:41:01 AM](#) Naysha brings up before the budget is open a thing to think about is her and her staff come in at 8:00. A lot of morning's people are out waiting for the courthouse to open. Thinks it is hard to see the hours on the doors. May think about enlarging the hours of operations. May also think about some sort of directing traffic signs to help individuals know where they are going. Colleen mentioned that she had also thought about putting vinyl lettering on the doors of the offices so people know which office they need to go into.
- [10:42:20 AM](#) Chairman Raymond brings up as they visit other courthouses they do have more signage. Some courthouses have the main doors open at 8:00. Leave the interior doors closed until 9:00. Chairman Raymond has noticed that there are few places if one wants to hold a private conversation and mentions if the commissioner room is available they can always use this to be more private.

Kristine mentioned with this being said the court does not have a place for lawyers to meet with their clients. Sometimes they utilize the break room. Would be nice if they could have a room for attorneys to meet with their clients. Most of the time the break room is open but occasionally they have had some problems with individuals using this.

[10:46:54 AM](#) Chairman Raymond mentioned that they did take a tour of the Bonneville County annex building for their Sheriff's Office. Need to nail down some costs but they are moving forward to see what they can do to make some additional room.

Park & Recreation – Rebecca Squires

- **IDPR Grant**

[10:51:06 AM](#) Rebecca apologizes for not being here earlier. Had not done the water testing at the lake was unaware of doing this. Have gotten the tests done and taken into the lab. Were able to get 1,500 fish this last weekend for the lake. Have a lot going on out at the lake. Rebecca has received written confirmation that they did receive the grant to finish the concrete slabs and sprinkler system. Need signatures to accept the grant money. The grant is just over \$128,000. The projects are paid for then the grant will reimburse. The grant has the same stipulations as previous years.

[10:55:32 AM](#) **Motion by Commissioner Farnsworth to accept the Idaho Park & Recreation grant. Second by Commissioner Hancock. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

Assessor – Cody Taylor

- **Access Idaho Contract**

[10:57:05 AM](#) Cody had received a letter from Access Idaho. They had reduced the fee on over-the-counter credit cards. Now they have gotten a letter to increase the credit card fee online. Will raise the fee from \$1 plus 3% of the transaction to \$2 plus 3% of the transaction. Cody had received a letter with another company called Point and Pay. This is offering a lesser fee in this contract. Cody mentions that everyone in the courthouse uses Access Idaho. Cody gives the information to the commissioners to review. Ask that they look these prices over and let her know what they have decided.

Assessor – Cody Taylor & Appraisers

- **BOE – Keith Grover**

[11:01:58 AM](#) Keith Grover said he was down on a military order when the due date for the application for land under five acres was due.

[11:03:08 AM](#) Chairman Raymond goes over once they go into a Board of Equalization (BOE) they will recess this until it is closed on July 11.

[11:03:41 AM](#) **Motion by Commissioner Hancock to recess their Board of County Commissioner meeting. Second by Commissioner Farnsworth. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

[11:04:12 AM](#) **Motion by Commissioner Farnsworth to move into a Board of Equalization meeting. Second by Commissioner Hancock. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

[11:04:39 AM](#) Mr. Grover said they have four acres. Looking for the ag exemption on this. Had missed the deadline of April 15. Mrs. Grover gives the commissioners the receipts from the use of the land.

[11:07:54 AM](#) **Motion by Commissioner Farnsworth to grant the ag exemption for Mr. Grover on parcel #RP04N39E087335 and #RP04N39E087690. Second by Commissioner Hancock. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

[11:08:59 AM](#) **Motion by Commissioner Hancock to recess the BOE. Second by Commissioner Farnsworth. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

Social Services – Gail Robbins

- **Executive Session 74-206 (D) – Records exempt from disclosure**

[11:09:25 AM](#) **Motion by Commissioner Farnsworth to go into executive session 74-206 (D) – Records exempt from disclosure. Second by Commissioner Hancock. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

Open session 11:21

[11:21:53 AM](#) Chairman Raymond said there are no new pending cases that require action today. They will sign a notice of lien.

[11:23:06 AM](#) Recess from the Board of County Commissioners.

Open Session 11:24 as a Board of Equalization

Assessor – Cody Taylor & Appraisers

- **BOE – Andrew Mickelsen**

[11:24:03 AM](#) Chairman Raymond said they had opened the Board of Equalization this morning they are now back in session as a Board of Equalization. Their role as commissioners is to sit as a judiciary role. Will be looking at real property value as well as state statutes. Do have until July 11 to make any decisions. Will swear in all persons who will testify as well as any appraisers that wish to testify. Robin mentions this process is also recorded will need to introduce themselves and state their address. Chair will only address those who are on the agenda and sworn in. Attorney is here to give the commissioners legal advice. Any private discussion between the commissioners and the appellant will be denied. The appellant will begin and will have ten minutes. Will then allow the appraiser ten minutes. Will then go back to the appellant for five minutes for a rebuttal. The hearing will end with five minutes for the Assessor. Robin said if any applicants have any questions to direct them to the chair. Will now swear in the Assessor as well as her appraisers. Robin swears in appraisers Jessica Tate and Kathy Howe and Assessor Cody Taylor.

[11:37:10 AM](#) Have Andrew and Stephanie Mickelsen who Robin swears into the Board of Equalization. Commissioner Hancock has recused himself due to his relationship on the property.

[11:38:14 AM](#) Mr. Andrew Mickelsen now has the time. Andrew said today they have come in today for a couple of different properties. A majority of these are homes that Mickelsen Properties own. Here to dispute the houses that are on the farms. Have separated out the farm and attached these homes to one acre of ground. Have looked through these and the homes are low quality and they are not deeded singularly they are part of the farm. To sell these individually they would have to go in and subdivide the area. This is unequitable to pay for all of these homes with one acre lots. They are attached to the farm. Most of the homes only have around half an acre. If they were in the city they could subdivide. Feels this is unfair that an acre is given to each of these farm houses. Do have several comparable. These are in Menan and Rigby. Have comparable sales for \$40,000 to \$60,000. Some of these houses are being assessed at \$80,000 to \$100,000. Chairman Raymond asked about the comparable. Andrew gives these to the commissioners. Andrew said the lots are all different sizes. Andrew brings up the parcels in question because they are not appealing all of the homes. Andrew said it is parcel #RP04N37E200180, #RP04N37E187221, #RP04N36E260495, #RP04N37300600, #RP04N37E320000, #RP04N37E349895. These are the ones they are appealing. They had written down others but have decided those were already broken up. Chairman Raymond asked if these are the ones they are appealing. Andrew said yes on the appeal form they had listed more but now feel they are broke out.

[11:44:06 AM](#) Stephanie clarifies that these homes have been sitting vacant for years at a time. The homes do not have high value to them. When you sell or buy a farm the houses are not taken into account they are usually only selling the land when farms are sold.

[11:44:59 AM](#) Jessica Tate clarifies parcels. Andrew goes over the parcels again. Jessica goes over when they have more than one acre land on each parcel is they split off one acre for the home site. Jessica said that nothing in statute said they have to pull one acre. This began because the circuit breaker goes off of one acre. So parcels that have more than one acre they pull it to one acre to be able to receive the exemption. This is done across the board for ag. Sometimes the run into home sites that are larger as well as smaller than the one acre. On these throughout the county residential and agriculture have an average sales for bare land is \$22,000. Gives the studies the appraisers did on the land. If any property has access to septic and water it gets an additional \$10,000 value on it. Parcel #RP04N37E349895, #RP04N37E300600 and #RP04N37E320000 have been given the \$32,000 based off of location. Discuss how they split the county. The farther out they get out they will get an adjustment. The farther west they get in the Roberts and Terretton area would move toward a minus thirty percent adjustment. On parcels #RP04N37E187221 and #RP04N37E200180 these have a minus twenty-five percent adjustment due to being farther out. Jessica said on the houses themselves most of their discussions have been on the agriculture increase. Have not looked at the homes they are willing to look at this. Most of the meeting they have had were on the agriculture lands. Did look at parcel #RP04N37E187221 did seem high was value at \$62,239. While she was looking at this it did seem high. Values show this could be lowered to \$54,192. Jessica said this had come to light on Friday they have not had a good chance to review the homes.

[11:52:44 AM](#) Cody brings up the application was vague on what was going to be discussed. Chairman Raymond asked on the lists they believe this list has changed today. Jessica gives commissioners a list of how the properties are valued for 2016 for the homes and one acre of land. Jessica clarifies they are not particular to this case today there are a few land values that were ag that have been relooked at some of the adjustments. Did have a cellar that was torn down that will be taken off the rolls.

[11:56:14 AM](#) Robin asked if the appellant has taken the property out by a survey. Asked if the applicant has separated out the area. Jessica said that they have not.

[11:56:52 AM](#) Andrew mentioned that some of the home values are higher than they should be. Does not feel they should be broken up into one acres where they are not allowed homeowner's exemptions on them. One of the parcels that full value is parcel #RP04N37E320000 this home is on a full gravel road it is a mile and a half to a paved road. Stephanie goes over the home this is a

little home that is good enough to be lived in during the summer months. Stephanie said these homes are in the agriculture zones. These homes will not be sold separately from the farm. With the situation they are in they would have to refurbish these homes before they could ever sell them.

[11:59:49 AM](#) Jessica said they have to stay equalized across the board. Others may have the same issues so if they look at changing this they would be looking at changing this across the board. Chairman Raymond said they have received some very good information. Commissioner Farnsworth would like time to evaluate this information. Chairman Raymond said a decision needs to be made by July 11. The Mickelsen's will receive a decision in writing. If they still disagree with this they will have to take this to a tax appeal.

[12:04:19 PM](#) Recess of the Board of Equalization

Open session 1:00 as a Board of Equalization

Assessor – Cody Taylor & Appraisers

- **BOE – Tonya Stevenson**

[1:00:52 PM](#) Chairman Raymond goes over the Board of Equalization process. Robin Dunn swears in Appraiser Debbie Finn, Appraiser JaLene Thomas, Assessor Cody Taylor, Tonya Stevenson and Brian Taylor.

[1:03:01 PM](#) Tonya Stevenson lives at 4364 East 375 North in Rigby, Idaho. Brian Taylor is also going to speak today he is her roommate. Brian goes over the first he would like to discuss is the land value itself. Sometime in 2015 the land value doubled from \$10,000 to \$20,000. Second thing is they did obtain land characteristics and they found a lot of differences on what was on the tax assessment. Tonya does receive a homeowner's exemption. Brian said they are assessing the land as individual five acres when she is on one parcel. They feel that since Planning & Zoning will only allow one home on the five acres they are unsure why it is being assessed at a higher rate.

[1:06:44 PM](#) Brian said they have gotten listings of land on parcels that are similar and the highest is \$65,000 and lowest is \$49,000 and this is on six acres. They have come up with a \$60,000 valuation for their protest. This is the basis on their protest it is being treated as five parcels. Does not understand why it is set up this way. Thinks it should be one parcel and valued off of that one parcel.

[1:09:56 PM](#) Debbie Finn is an appraiser from the Assessor's office. This property is five acre wooded parcel and was valued at \$105,200. \$10,000 is included for the well. Debbie said that natural wooded parcels are selling for one acre to nine acres for \$18,587 to \$38,095 an acre. This property is valued at \$20,000 per acre with the sales that were provided. JaLene Thomas also an appraiser goes over the aerials of the property. Wooded parcels with natural trees sell different. Robin asked that they explain what personal property is. Cody said in order for a mobile home to become real property an application has to be done to move it to personal property or it is left as personal property so it is taxed as a mobile home. Debbie gives the commissioners some comparable sales that Mrs. Stevenson had provided. They do not feel these are comparable since they are barren land with no trees. Debbie said the homeowner's exemption does not show up on the sheet Brian was looking at. This exemption does show up on the front sheet for them. JaLene said only one acre gets the homeowner's exemption.

[1:14:50 PM](#) Now Mr. Taylor or Mrs. Stevenson have rebuttal time. Mr. Taylor does not see the homeowner's exemption in this \$105,200. The commissioners look at the assessment and the \$15,000 credit is on there. Mr. Taylor is still questioning the increase of the land value which went from \$10,000 an acre to \$20,000 an acre. He feels that normally land values increase gradually.

[1:18:07 PM](#) Debbie said that they have to go off of market value. With the increase in market value in a year they are responding to the market. Robin asked if they have to revalue every five years. JaLene said assessments go off of a five year cycle and it was the area's year. They did not believe this area was at the current market value. They went ahead and increased this to be similar to other similar areas.

[1:20:00 PM](#) Chairman Raymond closes the testimony session asked the commissioners if they have any questions. No questions. Chairman Raymond asked if they are ready to make a decision today. Both commissioners feel they need to wait so they can review all of the documentation. Chairman Raymond tells the appellants that a decision will be made by July 11 in writing. They can still appeal that decision through the Board of Tax Appeals if they choose to.

- **BOE – Karin Fry**

[1:22:34 PM](#) Chairman Raymond said they will wait on staff. Chairman Raymond goes over the procedure with Mrs. Fry. Robin swears in Mrs. Fry, Appraiser Jessica Tate and Assessor Cody Taylor into the BOE.

[1:25:13 PM](#) Mrs. Fry is here to discuss the lots in her subdivision. She came to America from Sweden. The government has become a burden on her. Mrs. Fry has looked at comparable prices around Jefferson County but have not found any sold lots that are comparable to her lots. Would ask to have the appraiser provide their sales information. She is asking that they are fair to the tax payers. Mrs. Fry does not have any proof. Is unsure how these are found.

[1:28:29 PM](#) Jessica Tate with the Assessor's office. Most of Mrs. Fry's parcels are in Elk Ridge Estates. Jessica clarifies that this is an increase on value this is not an increase on tax that is done through the budget process. Currently have been looking at new information on what values should be. A determination will be made on July 11 because this will affect everyone. Ag land is not valued at what it is sold as. The assessment is based off of income and if it is subdivided. Look at what is being farmed and not per parcel. They physically look at each parcel last time this was reviewed was 2012. Did notice that there are some ditches running through the grounds. Jessica would like to put the ditches in as an adjustment after the new information she reviewed. Each parcel would get the minus ten percent. This is still going to be based on the entire acreage. Based on new information and with the farmers' help they are relooking at the data to see if values will change. Values are not based off of sales it will depend on the area. The value is based off of income at a lower rate per acre than what they are sold for. Chairman Raymond asked about the ditches in the aerial. These have been existing.

[1:33:13 PM](#) Mrs. Fry said if they do minus ten percent would still be a one-hundred percent increase. Mrs. Fry does not agree with Jessica's assessment.

[1:34:25 PM](#) Jessica closes that with the new information they have received they may re-determine what the values will be. They go off of areas and typical. If based on the information they have received any changes will be on the typicals in the area.

[1:35:53 PM](#) Commissioner Hancock asked Mrs. Fry if this is cash rent or crop share. Mrs. Fry said this is cash rent. Which is used to pay for the taxes and the water. Mrs. Fry said when they subdivided the farm they had stakes put in and so it's hard to have individuals rent this land.

[1:38:01 PM](#) Chairman Raymond said they will take this under advisement until they have a finalized recommendation from the Assessor's office.

[1:40:17 PM](#) Recess until 2:00

[2:01:08 PM](#) **Robin Dunn left the room**

Open session 2:00 into a Board of Equalization

• **BOE – Larry Chapple**

[2:00:33 PM](#) Chairman Raymond goes over the process of the Board of Equalization. Have Attorney Amy Sheets available in place of Robin Dunn who has recused himself to provide legal advice.

[2:01:46 PM](#) Amy Sheets swears in Larry Chapple and Evy Gilstrap.

[2:01:55 PM](#) Larry Chapple 174 N Yellowstone Highway. Is here looking for some relief in Rolling Hills Acres Division. Have three different parcels. Division One and two are developed. Division three is bare ground. This is bare until they can get something worked out with Water Resources. Have to drill the second well. Changed the price of the lots in division three. Larry said they are in a situation where they have no way out. Goes over the assessed value last year this was \$632 this year \$3,627 times thirty-three. This is bare dirt until they can get some water. The Water Resource Board is not allowing them to do anything with this property. Last year for all of these lots it was a total of \$13,035. This year the total assessed value is \$108,810.

[2:04:57 PM](#) Evy Gilstrap 187 N 4358 E. One of the things that are unique is they went in to Planning & Zoning who said they had to file an extension on the completed plat. Evy said they had no money to try and develop this at the time. Had applied and received an extension. They do not have the intention to develop this land. Have plenty of lots do not want to subdivide this. If they did the outer pins they do have water out there. Currently the state is doing a mitigation to change the surface water so the individuals in the subdivision can water their lawns. This area is in a pretty big dip and had this as pasture. They had only done outer pins and were under the assumption that they would not be classified as actual lots. When there is no category to fit this in because it has no value until they can figure something out. Evy said they have the entire 23.7 acres with twelve buildable lots for sale at \$75,000.

[2:08:49 PM](#) Larry said that lot five is also unique. It is for sale and has been for sale for some time. Have it for sale at \$25,500. Have this lot retained because this lot may need to put a well on it. This will probably need to be a well. Are looking at two to two and half years for the well studies through the state.

[2:11:11 PM](#) **Robin Dunn is in the room.**

[2:11:16 PM](#) Appraiser JaLene Thomas said that this an undeveloped subdivision three it has 23.7 acres. It was valued at ag land before it was separated out. Per visuals of the subdivision this had no ag. All platted subdivisions are monitored yearly for their land use. Evy picked up a site improvement and ag exemption form but were never returned to the office. 2015 was given category as other vacant land. This is ag with the monitored of any grazing for 2015. No ag was observed so this was moved to market value for 2016. JaLene provides an aerial of the subdivision. If the property does not qualify for any exemptions then it is set at market value.

[2:14:19 PM](#) This subdivision is valued at 23.7 acres as one parcel not per lot.

[2:15:01 PM](#) Appraiser Debbie Finn goes over lot five this is valued at 25,000. The last two sales were in 2009 and 2011 with sale prices at \$28,000. Left this valued at \$25,000. JaLene said the lot does have access to septic and the well so this is an improved bare lot.

[2:17:01 PM](#) Evy said the last lot sold was seven years ago have not sold any lots since. Have several lots for sale for \$20,000 with multiple listings. The area is either you like the area or they do not. Roberts is a unique area and not everyone is going to want to live there. Can sell the entire subdivision but they cannot parcel this off. This is not developable without the second well. By recording this they were told they would not be assessed at a higher rate. When they talk about market value when trying to sell 12 lots with 23 acres and cannot sell this for \$75,000. Trying to market this area.

[2:19:09 PM](#) Larry said until the water situation is satisfied with Water Resources they are shut down. Value is not what is shown. Larry does not feel good about anything being done in a timely manner with the Water Resources. Discuss buildable lots and permits that could be issued. For the second well would require a generator. Would be around 150,000 to put in this well which is difficult when they cannot sell the lots.

[2:21:26 PM](#) JaLene responds that this increase was not due to the splitting of this property. This change in value is due to it no longer being listed and used as agriculture.

[2:22:10 PM](#) Chairman Raymond goes back to the mitigation? Evy said a mitigation plan was implemented. Now they are trying to figure out a different way to handle this. Canal Company lodged an objection this was agreed upon at some point. Larry said during this the ditch was filled in. Evy asked if there is anything temporary to put on brazen bare land since they cannot do anything with it. Chairman Raymond asked if they have lost the water rights. Larry said they still have the rights but the ditch was filled in by the neighbors. Chairman Raymond said that would be a civil issue. Larry is unsure they would ever get those ditches back. Evy said this is a complicated situation Chairman Raymond asked if an ag and site improvement exemption was picked up. Evy said she picked these up had told them they had no water. Was told they did not have ag at the time so the exemption would not apply to them. In the beginning by Planning & Zoning said if they only did outside survey pins so they would not have to tax these separately. This is still barren ground. Did not survey the land completely. Evy said the water issue is very complicated they do still own the water shares.

[2:28:14 PM](#) Chairman Raymond said they will notify them by July 11 on their decision.

[2:29:02 PM](#) **Amy Sheets leaves the meeting**

[2:29:11 PM](#) Recess

Open session 2:33 into a Board of Equalization

- **BOE – Vernon Smith – VHS Properties, LLC (AG) – Telephonic**

[2:34:08 PM](#) Commissioners call Vernon Smith.

[2:35:09 PM](#) Chairman Raymond fills Vernon in on the Board of Equalization process. Robin Dunn swears in Vernon Smith. Assessor and appraisers have already been sworn in.

[2:37:28 PM](#) Vernon discusses they are dealing with two spots of ground in Hamer. Father had acquired both parcels. Vernon goes over the area have eight circle systems. Roll crop this half grain half potatoes. Have had Walker Farms since 1989. Current rent is \$240,000. \$208 per acre. The concern he has is what were the assessments based on before. No more income was made on this. As far as market value goes he knows of nothing that has sold. Discuss water rights. Wants to pay what is fair. Speaking with the assessors they had sent out questionnaires. Mr. Walker has been his tenant for years.

[2:45:30 PM](#) Jessica goes over they came to the assessed value based off of cash rent. This is in state statute. This Idaho State Tax Commission sends a five year annual rolling crop price. Also send out the current five year average of the fix loan rate which is 6.15% for 2016. This goes in conjunction with the levy rates in the county. This is based off of soil type since these are different in all areas. Had only received one questionnaire back from the Hamer area and did not report cash rent. Did fill out that water was \$90 an acre for water. Had no information for the cash rent. The next option was to go to the USDA. They show on average is \$136 for cash rent per acre. Then she added the \$90 water fee. Brings net income to \$76.91. The state wide process goes off of income divided by cap rate which is 7.33%. Take the 76.91 divided by 7.33% which is \$1,050 an acre. Mr. Smith's parcels do have a minus fifteen percent for the corners which are not farmable. At this time they have been receiving more information from the Hamer area so they will be looking at this data that is being collected. Mr. Smith provided a questionnaire back on the appeal form he has \$208 per acre for cash rent. The tenant pays the water and pressurized cost. He is only in charge of the taxes. No other information on cash rent was provided. New information over the past few days is showing that the water costs may be low which she will be looking at.

[2:50:30 PM](#) Mr. Smith understands what has been stated. The Walker's pay the water this was significantly high since they have to have flow meters. Would never dream of selling this at market value. This is not representing what a sale would produce. Under a sale value. Concern he has is if they have this type of market valuation what did they go off of last year. Have had this property for half a century.

[2:53:10 PM](#) Jessica said that agriculture land is not based off of sales comparisons. Ag land can sell from \$3,500 to \$7,000 an acre depending on the area. They use an income approach state wide. Did choose to use the cash rent process. They do mass appraisal so they go off of typical for the areas. The reason why the increase in values is due to the values have been stagnant since 2009. Have to stay in compliance with the State Tax Commission. Have been working closely with the state to determine why these have been stagnant and to get these to where they are supposed to be.

[2:55:20 PM](#) Mr. Smith asked about the levy rate. This is not set until the budget standpoint. Chairman Raymond said there are still some valuations being done and they will give him a decision in writing by July 11.

- **Sign Value Changes**

[3:00:22 PM](#) Cody reviews these changes are things that the individual has come into their office and agreed upon the changes. After they make the adjustment they have to send out a letter detailing the changes.

[3:04:39 PM](#) **Motion by Commissioner Farnsworth to approve the Notice of Action as a Board of Equalization for the following names: Melvin E. Briggs, Keith Grover, Keith Grover, Keith Grover, Keith Grover, Keith Grover, David & Cheri Carlson, Wydell & Janet Johnson, Brian Spencer & Tracy Linn Lott, Megan L & Paul-Mike L Christensen, M Curtis, LLC, Oral Elser, Ray Peterson, Norman & P Landon, Lance & Nancy Poole, Ethel W Snell, Boyce Sisters LLC, Mark & Joslyn R Dickinson, Mark L & Lauri J Andersen, Randy W & Pamela K Ophienkens, William Roy & Judy F Grover, Brian S Lott, Mark L & Laurie J Anderson, Tyler & Christa Horkley, Norman & P Landon, Erin Belz, William Phillips, Jeffrey Lee Sutton & Tandy Lee Nielson-Sutton, Alan F Steinke, Steinke E J Ranches, Steinke E J Ranches, William & Aubri Cox, Jacob & Molly Dixon, Orren & Rebecca Squires, Scott & Melissa Vanevenhoven, Dustin & Emily Henderson, Rigby II LLC, R & S Peterson Comm Prop LLC, R & S Peterson Comm Prop LLC, Rigby II LLC, Rigby II LLC, Rigby II LLC and David Harman. Second by Commissioner Hancock. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed. Forms are exhibit #25**

LHTAC – Scott Ellsworth

- **Road Master Certificates**

[3:17:11 PM](#) Chairman Raymond said that a scholarship has been awarded by IAC to Camas Neville for \$1,000. Jeremie is here to accept this on behalf of his daughter. Kristine Lund is here to offer this to Camas Neville from the IAC program. IAC has this program for our employees.

[3:22:17 PM](#) Chairman Raymond said they have Scott Ellsworth with LHTAC with them today. Dave Walrath said they have nine crew members that have received the road master certificate which Scott will hand out.

[3:23:29 PM](#) Scott thanks the commissioners for their support. Basically the T2 operation here is to help them learn and continue their education. Offer over a hundred classes for this ongoing education. Road Scholar takes about four years to complete. It includes safety, maintenance, flagging and CPR. Road master is another four years with eighty hours of advanced classes.

[3:25:44 PM](#) Road master certificates are given to: Jerry Ramirez, Brian Helm, Jeremie Neville, Bruce Tibbets, Brian Colvert, Mikeal Carter, Matt Swearingen, Stacey Field and Kurt Williams. Receive a certificate and a Carhart jacket.

[3:29:39 PM](#) Scott Ellsworth thanks them for their support.

[3:29:51 PM](#) Chairman Raymond asked how they feel about their training. Brian Helm answered that there are good things in the program.

[3:32:39 PM](#) Dave said this program helps the county with their scores for grant applications.

Probation – Tammy Adkins

- **Probation Building Remodel Bids**

[3:33:52 PM](#) Tammy is here with some updates on the Tri-County meeting on Friday. Did meet after this and do a presentation. Discussed the coordinator position. Will combine one position given to Shay and will put Ryan into the stand alone drug court position. Tammy feels this would be heading in the right direction to separate these out. Will have another governing board meeting to vote. Colleen asked about budgeting for this. Tammy said to leave that line item for the drug court because a portion of this will come out for the coordinator position. Promoting to be around \$18,000 to \$20,000 for all three counties. Is unsure of how this will be split out.

[3:34:35 PM](#) **Robin Dunn is in the room.**

[3:37:52 PM](#) Tammy also followed up on some bids for the open room in their new location. This has been a challenge as no one wants to take a small job. Having a hard time trying to get anyone willing to take this job. Got an email from Paul Peterson who has submitted a bid. Has an informal emailed bid for 12X14 with no door or window would be \$2,960. Have called Decker's three times and no one has shown up to proceed with a bid. Tammy is unsure of what they would like. These small jobs are not as interesting as big jobs. Tammy said they had talked to Bryan Briggs and Bryan had informed Paul Peterson of what they were needing. May need to get something more specific. Would have to drop the venting.

[3:40:01 PM](#) Tammy will need to get something more specific. Commissioner Hancock asked if they need a licensed contractor. Robin said they always need to be licensed. Tammy did some basic figures and would be around \$3,000. Commissioner Farnsworth believes it's not that much and it is something that they need to get done.

[3:44:01 PM](#) **Motion by Chairman Raymond to give Tammy authority to move forward on the remodel to not exceed \$3,500 with electrical and heating. Second by Commissioner Farnsworth. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

Public Works – Dave Walrath

- **Motor Grader Lease**

[3:45:01 PM](#) Dave is here on leasing motor graders. This is a good option on high use machines that are used daily. On the quotes has an annual lease payment of \$24,000 and this includes the wing and after five years this would be county property.

[3:45:08 PM](#) Dave goes over a motor grader lease. Without the wing the lease payment is \$20,000. The trade in is the payment for the first year. Commissioner Hancock talks about buying a new machine. Dave said around \$270,000 for a John Deere. CAT machines hold their value a little better than John Deere. Commissioner Hancock thinks maybe they could buy one with the money they have put aside and lease one.

[3:47:44 PM](#) Dave's thought is to lease the machines that are run full-time. Will also be needing trucks and loaders replaced as well if they put \$200,000 in capital purchases. Commissioner Hancock said they have not had any programs to move equipment in and out. Dave said they need to have fleet management which is something that they have not had. Dave said their newest truck is five years old. Cost \$150,000 to replace a truck. John Deere would be the one to buy and CAT would be a good option to lease. Dave said the lease rates are under 3% which is only through government program. Dave said this is a good way to keep them under 10,000 hours when they start to nickel and dime them with repairs. If they do these as leases would still have funds to put in toward purchases. Favor the CAT during a resale. Contracting world loves these when the lease is up. The filters are provided for the maintenance during the lease. Have a guaranteed fuel burn rate. The John Deere has both wheel and joystick. Chairman Raymond suggests to contemplate this and bring this up in an upcoming meeting.

[3:55:53 PM](#) Dave said their impact fee program with Naysha could be used for equipment.

[3:56:10 PM](#) **Robin Dunn left the room.**

[3:56:17 PM](#) Paver would be directly affected toward the residents. Will need to come back with some information on the budget.

[3:57:11 PM](#) **Robin Dunn is in the room.**

- **Great Feeder Record of Survey & Long Term Lease Agreement**

[3:57:59 PM](#) Dave hands the commissioners a record of survey from up on the Great Feeder. Discuss this area. Robin asked on the legal on here where do they end up when they get to the Enterprise. Discuss this survey. Robin will get the contract to their Attorney. Robin asked Dave if there is a way to protect the structure. Thinks they may need to put some steel on the top. Dave said they moved some of the jersey barriers to the bank of the river from in front of their building. Moved one on the north side leaves a gap for someone to go into the river. This is right off the structure from the wing wall. Moved this to the south side.

- **Executive Session 74-206 (B) – Personnel**

[4:05:59 PM](#) **Motion by Commissioner Farnsworth to go into executive session 74-206 (B) – Personnel. Second by Commissioner Hancock. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

[4:11:50 PM](#) Chairman Raymond said in the executive session they were updated on a personnel issue. No decision made or action taken.

Weed Department – Mitch Whitmill

- **Weed Department MOU with Fremont County**

[4:14:28 PM](#) Mitch had the original copy given to them. Robin will go and get this.

[4:49:33 PM](#) Robin has the MOU for the boat. This is used by Fremont County. Had been lacking the signing sheet.

[4:50:15 PM](#) **Motion by Commissioner Farnsworth to adopt resolution #2016-19 and sign the MOU with Fremont County. Second by Commissioner Hancock. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

- **Personnel Action Forms**

[4:15:38 PM](#) Did not approve any of these personnel action forms. Rebecca went through the position that was at a five grade moving to a grade six. Will move this into an executive session to discuss further.

[4:17:32 PM](#) **Motion by Commissioner Farnsworth to amend the agenda to entertain an executive session 74-206 (B) – Personnel. Second by Commissioner Hancock. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.**

[4:18:32 PM](#) Motion by Commissioner Hancock to move into executive session 74-206 (B) – Personnel. Second by Commissioner Farnsworth. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.

Open session 4:43

[4:43:57 PM](#) Chairman Raymond said they have before them some personnel action forms. Will need these for the budget stand point.

[4:45:02 PM](#) Motion by Commissioner Hancock to approve for Mitch Whitmill to move to a grade eleven. Second by Commissioner Farnsworth. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.

[4:45:50 PM](#) Motion by Commissioner Hancock to approve the request for personnel action for David Hendricks as a grade five starting October 1, 2016. Second by Commissioner Farnsworth. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.

[4:47:09 PM](#) Motion by Commissioner Farnsworth to table the office manager/assistant supervisor until closer to budget time. Second by Commissioner Hancock. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.

[5:00:28 PM](#) Recess

[5:08:08 PM](#) Robin Dunn left the room.

Open session at 5:20

Commissioners

- **Approve Claims**

[5:22:42 PM](#) Colleen mentioned they have received their wide format printer. Had approved \$8,050 had gotten a call and they have given them another \$1,000 in trade in. Colleen goes over a change on a publication claim. On the general fund was an overpayment for a building permit. This has been corrected. Chairman Raymond has a question on dues. Colleen will check the history on this. Call Mitch about a leadership Idaho Agriculture for Alumni membership dues. Mitch said they are a member of this group. Mitch represents the county in this role. This is part of an association that gives them information about the organization. This keeps him up to date on rules and regulations.

[5:31:32 PM](#) Motion by Commissioner Hancock to approve claims from 6/13/2016 to 6/24/2016 for \$175,844.77. Second by Commissioner Farnsworth. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.

- **New Building Update**

[5:32:08 PM](#) Colleen mentioned they may want to make assignments. Bonneville County did use an architect but did not use a design build. Negotiated this down to a reasonable price. Chairman Raymond does not like the flat roof design. Metal roof makes a big difference. Discuss options on the building. Prosecutor and Probation want a different entrance for both without combining these together. Chairman Raymond asked Commissioner Hancock to come up with some architects for the next meeting.

- **Budget**

[5:39:17 PM](#) Colleen was wondering if they wanted to set a date to open the budget. Need to get this published. Need to open this for the new positions in the Sheriff's office. Budget work meetings usually take a couple of days. Last year started at the end of July. Will schedule July 26 and July 27. Will open the budget on July 26.

- **Approve Commissioner Meeting Minutes**

[5:43:59 PM](#) Motion by Commissioner Farnsworth to approve commissioner meeting minutes from May 23, 2016 with changes. Second by Commissioner Hancock. All in favor – aye. Motion passed.

- **Election Software & Systems Sales Order Agreement**

[5:49:13 PM](#) Colleen has the election software agreement for the machine that they had approved for the election department. Robin had an issue with some of the wording so they took out that section in the order. Commissioners sign the ES&S sales agreement.

Attorney – Robin Dunn

- **Executive Session 74-206 (F) – Legal**

[5:50:40 PM](#) Motion by Commissioner Farnsworth to go into executive session 74-206 (F) – Legal. Second by Commissioner Hancock. Roll call taken. Commissioner Farnsworth – aye, Commissioner Hancock – aye, Chairman Raymond – aye. Motion passed.

[5:51:00 PM](#) Discussed legal cases. No decision made and no action taken.

[5:51:49 PM](#) **Motion by Chairman Raymond to adjourn at 5:51. Second by Commissioner Farnsworth. All in favor – aye.
Motion passed.**

Chairman of the Board

Date

Clerk of the Board

Date

County Clerk

Date