

**JEFFERSON COUNTY COMMISSIONER MEETING MINUTES
JULY 8, 2019**

Meeting called to order at 9:03. Those present are Commissioner Clark, Commissioner Young, Chairman Hancock, Clerk Colleen Poole; Audrey Moon is clerk of the board. Pledge of Allegiance led by Chairman Hancock. Prayer offered by Commissioner Young.

DEPUTY PROSECUTOR – WESTON DAVIS

- **LEGAL COUNSEL: EXECUTIVE SESSION IC 74-206 FOR PERSONNEL, HIRING CONSIDERATION, EMPLOYEE EVALUATION AND COMPLAINTS (1)(A) & (B), PENDING LITIGATION (1)(F), OR DELIBERATIONS ON LABOR NEGOTIATIONS OR PURCHASE OF PROPERTY (1)(C) – (AS NEEDED)**

[9:05:20 AM](#) Weston does not have anything today unless they do.

SOCIAL SERVICES – AMY JOHNSON

- **EXECUTIVE SESSION 31-874 & 74-206(D) – RECORDS EXEMPT FROM DISCLOSURE**

[9:05:43 AM](#) Motion by Commissioner Young to go into executive session 31-874 & 74-206 (D) – Records exempt from disclosure. Second by Commissioner Clark. Roll call taken. Commissioner Clark – aye, Commissioner Young – aye, Chairman Hancock – aye. Motion passed.

Open session 9:14

- **APPROVAL OR DENIAL OF INDIGENCY APPLICATION – (ACTION ITEM)**

COMMISSIONERS

- **PLANNING & ZONING CONDITIONAL USE APPEAL**
 - **ROBYN STEEL RE DARREN TAYLOR – WRITTEN DECISION – (ACTION ITEM)**

[9:15:07 AM](#) Chairman Hancock said he had read through the written decision. Was per what they had said. Commissioner Young said it looked appropriate to him. Commissioner Clark agrees.

[9:15:36 AM](#) Motion by Commissioner Clark to approve the written decision for the conditional use appeal on Darren Taylor by Robyn Steel. Second by Commissioner Young. Roll call taken. Commissioner Clark – aye, Commissioner Young – aye, Chairman Hancock – aye. Motion passed.

[9:16:55 AM](#) Weston said they have two documents. The order dismissing appeal talks about the lack of jurisdiction. The second order dismissing appeal is correct. Written decision states that Ms. Steel's appeal was dismissed because she lacks standing. The other is the proposed order that was submitted by Mark Fuller's office. Everything is in the written decision. Should not issue both. A lot of this is contained within the written decision. Just wanted to clarify.

- **BUDGET**

[9:19:53 AM](#) Colleen said they will start budget workshops next week.

- **APPROVE COMMISSIONER MEETING MINUTES – (ACTION ITEM)**

[9:20:15 AM](#) Motion by Commissioner Clark to approve commissioner meeting minutes from June 10, 2019. Second by Commissioner. Roll call taken. Commissioner Clark – aye, Commissioner Young – aye, Chairman Hancock – aye. Motion passed.

- **APPROVE CLAIMS – (ACTION ITEM)**

[9:20:56 AM](#) Recess to review claims

Open session 9:50

[9:50:49 AM](#) Chairman Hancock asked if they had any questions.

[9:50:59 AM](#) Motion by Commissioner Clark to approve claims from 6/22/2019 to 7/5/2019 for \$982,432.66. Second by Commissioner Young. Roll call taken. Commissioner Clark – aye, Commissioner Young – aye, Chairman Hancock – aye. Motion passed.

[9:54:54 AM](#) Recess

Open session 10:00

[10:00:42 AM](#) Chairman Hancock said they will reconvene as a Board of Equalization.

COMMISSIONERS – ASSESSOR – JESSICA ROACH – APPRAISERS

- **BOARD OF EQUALIZATION – ALAN BATT & TYLER BATT – (ACTION ITEM)**

[10:01:09 AM](#) Chairman Hancock said they have Alan Batt on parcel #RP002830010150 and #RP0028300140140. Call Alan. Colleen swears in Alan Batt, Assessor Jessica Roach, Appraiser Pat Kelley and Appraiser Natalee Madsen.

[10:03:42 AM](#) Alan said he bought this farm that was subdivided but kept these parcels and are farming these. Last year assumed it would be under farming. Planting hay this year it is not going to be homes. Did not realize they needed to fill out a form. Chairman Hancock asked if this is farmed. Alan said they are seeding hay. Chairman Hancock asked if this is contiguous to other properties. Alan said it is not they just retained the two acre lots. Have wheel lines put in already with the intent of using this as ag land.

[10:05:03 AM](#) Appraiser Pat Kelley. Subject parcels that are five acres or less. This has to qualify by earning \$1,000 income per year on each parcel. The subject property was part of Clearview Estates until 2001. The lots were not sold and the land continued to be farmed and remained valued as ag. In 2018 Mr. Batt did a split/combine and combined the lots in five acre parcels. Three of the five acre lots were sold. Mr. Batt retained ownership of lots RP002830010140 and RP002830010150. Parcel RP002830010150 was sold to Mr. Batt's son, Tyler Batt. When the split/combine was done the land was put in as market value and valued as a rural residential lot. Because the land was originally part of a subdivision with one acre lots when the split/combine was completed Mr. Batt was not added to the list of landowners that were mailed a five acre or less ag form for 2019. Per Idaho State Code 63-604 this form must be completed and turned in by April 15th every year for parcels at or under five acres to qualify for the ag exemption. As part of the state code to qualify for the exemption; seventy-five percent of the land must be devoted to agriculture and additionally must have produced \$1,000 in income every year. Mr. Batt maintains that the land has been continuously farmed for the last several years and that he can produce proof of income in order to qualify for the ag exemption. Due to Mr. Batt not having the opportunity to fill out the required form and the fact that the land is being farmed the Assessor's recommendation is that if Mr. Batt meets the criteria required to qualify that the ag exemption be granted for 2019. In the packet they have a map of the two parcels. Also have a signed statement that he received the income.

[10:09:17 AM](#) Alan said he started farming this when he bought it. Chairman Hancock can see this and the recommendation from the Assessor's Office is that they meet the criteria for an ag exemption. Asked if they have any questions. Commissioner Young said they can grant the ag exemption today.

[10:10:21 AM](#) **Motion by Commissioner Clark on Alan and Tyler Batt to issue an ag exemption on parcels #RP002830010150 and #RP002830010140. Second by Commissioner Young. Roll call taken. Commissioner Clark – aye, Commissioner Young – aye, Chairman Hancock – aye. Motion passed.**

[10:12:26 AM](#) Recess

Open session 10:30

- **BOARD OF EQUALIZATION – ANDREW & STEPAHNIE MICKELSEN – (ACTION ITEM)**

[10:30:22 AM](#) Chairman Hancock said they have Andrew and Stephanie Mickelsen will have Colleen swear them in.

[10:31:04 AM](#) Andrew Mickelsen to start with hands out on the final page they have an excel spreadsheet that has some additional numbers added. Up in Hamer have a problem. Stephanie said this is due to the water rights up there. If they started out with 160 acres would not be able to farm all of this. None of the corners have any water at all. Would get a cease and desist order if they tried. Andrew said they farm a lot in Roberts usually can water the entire parcel. Paying \$789 for the irrigated ag land. Went to the Assessor who said they could only do a twenty-five percent decrease. Need to have a decrease on the corners and slopes. Were told they could not be into a different category. Paying more on the ground that cannot be used. Stephanie said since they do not have cow were told could not be dry grazing. Feed herds of deer and elk. What little vegetation is there holds down the soil. People are not rushing to Hamer to buy lots. Would only have water on a home site. Would have to create a mitigation plan. This is the way the water works in the state. Andrew said they have \$680 per acre. Could pay \$720 per acre as long as the rest went to dry grazing or waste ground. Stephanie thinks they need to challenge the state where there is no water available. Will never get water for these corners. For any benefit they get in yield they have more cost to take care of this land. Andrew notes the people that have water rights were getting benefits by being assessed the same amount.

[10:40:10 AM](#) Jessica said parcels are located in Hamer. Purchased in 2018 from multiple sellers. All seven are currently receiving the agriculture exemption. Has to be fair and equitable and have to value all land. Have this split into eight areas. A lot of the water rights are taken into consideration on the base rate. These questionnaires are sent out to the residents of the county. In the study and from the USDA Hamer is one of the highest crop producers in the county. Seventy-five percent of the parcel is farmed. The issues have corners not being farmed. Negative adjustment is placed on the entire parcel. Based on the State Tax Commission they adjust the entire parcel. All of the parcels have the maximum twenty-five percent adjustment for corners, slopes and rock issues. Take into account that there is a large amount of acreage not being farmed. This is the lowest they go throughout the county. Would like the non-irrigated as dry graze. Cannot measure these out would have to be fenced and have animals grazing the area. Can see a value per acreage breakdown. Can see these parcels would be higher if they did not consider these to be ag. These should be valued at market value but because seventy-five percent is farmed they get the exemption on the entire parcel. Ag is being sold at \$5,700 an acre. With the adjustments Mickelsens are getting range from \$680 to \$780 an acre. Ag exemption is on the entire parcel and they receive adjustments for farm ability issues. Feels they have been assessed equitability. In talking with the State Tax Commission they can measure this out or put an adjustment on the entire parcel.

[10:46:43 AM](#) Andrew said they would be curious why this could not be dry grazing without a fence. If they put a fence in the area could they say it is? Anything over five acres would get the ag exemption. Does not think this would automatically be valued as market property. State says they cannot do this or that and the maximum reduction is twenty-five percent. Some of the values compared to Roberts can be twice as much. Have had a lot of problems with the higher land values. Stephanie said being on both sides of buying and selling the Hamer ground is going down because they are starting to realize the issues. Have blowing out of crops in the spring. Have subsidized their farms.

[10:51:10 AM](#) Jessica reiterates they are receiving a significant adjustment on the parcel. Has to be fair and equitable. Are a lot of corners that do get split off and are valued higher per acre? Is a lot of open range in the area but are grazing sheep or cattle. Soil conditions and water conditions are taken into consideration already. Do not receive a lot of information from Hamer so they base this on USDA information. Have eight different areas and base these rates on specific areas.

[10:52:51 AM](#) Chairman Hancock asked Jessica if they can look at the definition of waste ground. Jessica said statute category nineteen is public right-of-way. Dirt is dirt to the state. Need to be fair with all the residential they are valued at a higher rate. Chairman Hancock said they determine the rents minus the costs for water. Hamer rents are the highest within the county. Have talked to numerous that pay \$200 an acre for rent. That is why they see an inflated rate. Do not look at any speculative land values. They use the rent basis.

[10:55:44 AM](#) Stephanie said that Blaine Larsen paid the high rents and they are subleasing this under him. When the rents start coming off they will be buying this ground. Too many problems. In Hamer they are not able to water the full acreage. Chairman Hancock knows they have taken water end guns out from there.

[10:57:29 AM](#) Jessica said to be fair and equitable they have already taken this into consideration. This would be an entire change throughout the county. Have already taken this into consideration with the adjustments.

[10:58:10 AM](#) Commissioner Clark wonders when they go to dry grazing to dry agriculture is there any difference. Chairman Hancock said dry agriculture is higher. Jessica said that the code does not cover this. Chairman Hancock said that a lot of the times the corners are grazed with sheep in the fall. Andrew was told this is not dry grazing but is not dry ag land either. This is a catch twenty-two because neither of these fit. If they need to get sheep in this fall they will if that is what it takes. Would challenge that they check to make sure all dry grazing property has something grazing it. Commissioner Young asked if they changed to dry grazing would they still get the twenty-five percent off. Jessica said no they would have an adjustment on the acreage. Chairman Hancock said by measuring this out will be at \$905. Going across this sheet they will still have a higher assessed value if they lose the twenty-five percent adjustment. Andrew points out the increase is because they are keeping this in the higher range with irrigated land. All the other acres should go to non-irrigated ag. Stephanie said they really are questioning the acreage. Not sure if they understand the Roberts and Hamer area. Have heard similar issues with the other neighbors. Has been such a complaint that the value was just too high. Jessica would recommend they stop with rebuttal since they are past the timeframe.

[11:07:07 AM](#) Commissioner Clark said the tax rate is better with the twenty-five percent with what they have written in. Might be correct but part of the argument is they cannot take additional credits because of the corners. Commissioners review information. Chairman Hancock said they can make a decision now or wait until later. Commissioner Young asked Jessica if they only use this rate in the Hamer area. Jessica said they do and it is based off of the USDA since they do not get a lot of response from the area. Chairman Hancock said they will not make a decision right now but will later today. Thanks them for coming in.

COMMISSIONERS – ASSESSOR – JESSICA ROACH – APPRAISERS

• BOARD OF EQUALIZATION – KIRK JACOBS – (ACTION ITEM)

[11:12:22 AM](#) Colleen swears in Kirk Jacobs. Chairman Hancock said this is not for negotiations trying to make sure they have done a fair and equitable assessment. Imagines he has some of the same concerns.

[11:13:54 AM](#) Kirk Jacobs said he has similar issues as the Mickelsens. Farming out in Hamer they are not special just different. The corners nothing grows without water. Because of different county ordinances have to really work on it to get a house anymore on these corners either. This is all priced per acre on farm ground. Have four corners that really have no values. Should have come in years ago. Really concentrated on it this year. Purchase the farmable acreage that has water. The reason it is simple in his eyes have ground in Fremont County and have examples what they are doing when looking at like property. Does not think it is unreasonable to charge the farmable ground and put the rest as non-irrigated farm land for the corners. In Fremont they have put the corner part as dry grazing and also have some as wasteland. Evaluation is much lower. Farm ground is \$706 so they are cheaper but giving them a discount on the corner. It is fair and equitable for what they are farming. Other is consistency. Have some discounts. Run from \$860 to \$905. Took a corner out to build a home. Does not want to pay high taxes on ground they cannot do anything with. House did increase this year which he did not have time to include. Knows everyone is mad that their homes increased.

[11:22:59 AM](#) Jessica said the house is not on the appeal form so it cannot be appealed at this time. The only thing is the agricultural land. Have the same sheets. Will not go into all of this again. Main facts have to value all land unless it is a public right-of-

way. Did speak with the Assessor in Fremont County they do not do both. They are Jefferson County specific where the state is concerned they want the counties to value these the same way. The one that has an adjustment is split off. These are parcel specific. May look like it is inconsistent but can see what adjustments they have now. Being fair and equitable as well as consistent. Will reiterate that as a certified tax appraiser they go to school to appraise these properties. As the Assessor they have to be fair and equitable throughout the county.

[11:26:15 AM](#) Kirk Jacob's only question is he has copies from Fremont if they do not believe him. Jessica is not disputing this just is going off of what they have said. Chairman Hancock said in his most of his parcels have a ten percent adjustment. Why is there a difference? Most do not have the significant adjustment that Stephanie does on her properties. If they can only farm certain amount of the acreage. Jessica said some do farm the corners some do not. Will be going out to the Mickelsen properties because they should not have that big of an adjustment. Jessica said they are not being farmed so they should not get the exemption. They are not valued how they are per acreage. This would be valued a lot higher. Chairman Hancock said they are looking at consistently on how they apply this. Jessica said every five years they would look at a property. This is to get these up where they need to be. Also one might have a slope and one might not.

[11:31:06 AM](#) Kirk said they have only been part of this ground for a short time the Mickelsens just bought this. Chairman Hancock thinks they should be the same. Kirk asked if they could put this into dry grazing. Jessica said surrounding properties will not have the same adjustment. Chairman Hancock said they could have a different method without giving them a percentage adjustment. Jessica said they have to be fair to the other landowners who have similar adjustments as Mr. Jacobs. Commissioner Young thinks they should deliberate on this later with the other one. Chairman Hancock appreciates him coming in will look at this. Jessica said values did go down on ag land. Chairman Hancock said they take out the dry grazing then they do not get the discount on the entire property. Jessica said they cannot do this since the area is not being grazed.

[11:41:55 AM](#) Recess Board of Equalization and reconvene Board of Commissioners.

JEFF ROWE

- **PROPOSAL – COUNTY SURVEYOR – (ACTION ITEM)**

[11:43:25 AM](#) Chairman Hancock said they had gotten his cost estimate. Does not have it in front of him. Jeff goes over his cost estimate. Will review subdivision plats for \$225 plus \$25 per lot. Any other items will be charged \$130 an hour. Chairman Hancock said they need to make a formal approval to have him be a surveyor for the county. Jeff did receive a survey from Thompson Engineering. Assumes that Planning & Zoning collects these fees but will check with him on this.

[11:44:35 AM](#) **Motion by Commissioner Clark to approve Jeff Rowe to be the county surveyor with proposed rate on subdivision of \$225 per subdivision plus \$25 per lot and hourly rate of \$130 an hour. Second by Commissioner Young. Roll call taken. Commissioner Clark – aye, Commissioner Young – aye, Chairman Hancock – aye. Motion passed.**

PUBLIC WORKS – DAVE WALRATH

- **UPDATE**

[11:46:20 AM](#) Dave said they did start back up on the otta sealing. Have an opportunity this week to move out to Hamer to do hot mix. Will move and do the overlay. Will only have two days so they will be long days. Chairman Hancock asked where the hot plant is. Dave said it is in Spencer. Once they are done will start back up with the chip seals. Had a pneumatic roller they were borrowing from the state. Have to bid on this at an auction. Was told they do this on the state controller's website.

- **TRUCK MOUNTED DURAPATCHER – (ACTION ITEM)**

[11:49:18 AM](#) Dave has an agreement to have another entity purchase the durapatcher truck. Reason for the action is wants approval to move forward. Thinks it is in the best interest to upgrade this machine. Are starting to struggle to find parts. Go over pricing it will depend on the accessories. Chairman Hancock thinks they could give the approval to get some additional information. Will need some hard dollars.

[11:57:06 AM](#) **Motion by Commissioner Young to give Dave the authority to investigate further on the Durapatcher. Second by Commissioner Clark. Roll call taken. Commissioner Clark – aye, Commissioner Young – aye, Chairman Hancock – aye. Motion passed.**

[11:57:36 AM](#) Dave said the boxes are set for grade. Chairman Hancock thinks the one line is in service.

[12:00:26 PM](#) Chairman Hancock said they will reconvene as a Board of Equalization at this time.

COMMISSIONERS – ASSESSOR – JESSICA ROACH – APPRAISERS

- BOARD OF EQUALIZATION – MYRON EVANS – (ACTION ITEM)**

[12:00:45 PM](#) Colleen swears in Myron Evans, Appraiser Jody Stern and Appraiser Amy Lundberg. Chairman Hancock said this is to look at the appraisals from the Assessor's Office.

[12:02:33 PM](#) Myron said he is going to be 84 tomorrow. His sweetheart passed away ten years ago. Tried to keep the books. Wants to do what is right. It is so important to him. Have a sister who will be 100 coming up. Social security check has not raised. Retirement has never raised. Tries to pay the taxes on time. Doing his part to help the City of Hamer. Was the mayor for a few years. Council man since he had moved there. Was told the school in Hamer would be closed this fall. School has played a large part in keeping people there. Blaine Larsen has sold out. Have to drive sixty miles to get any groceries or gas into Idaho Falls or Rexburg. Have had some personal issues. Home he lives in is forty-three years old. Doug Ashcraft built a brand new home in Hamer. Similar to his home with two baths, full basement, two decks, sprinkler and could not make the payments. Tried to sell this home for two to three years without any luck. Even had an appraisal. Was at \$150,000 but since no one was looking at it they lowered it to \$125,000. Lost the home and the bank sold this for \$84,000. His is not a new home the cement driveway has cracks all over it. Bricks have cracks. Loves the home. Current value as of 2019 raised \$26,000 from last year. That is a 16.18 percent increase in one year. Does not think this is fair to him with the age of the home. This needs to be taken into consideration. In 2018 it was raised \$17,000 with a 12.03 percent increase. Years before this it was feasible. Chairman Hancock said they can see what he is trying to say will turn time over to the Assessor's Office.

[12:11:10 PM](#) Jody said this home is out in Hamer. Subject parcel was built in 1976 is located on the Old Butte Highway. Is in average condition. Is a single story home with a basement. Home is 3,244 square feet with each floor being 1,622 square feet. The basement is seventy-five percent finished. Has six bedrooms and two and a half baths. No improvements so it is currently receiving a depreciation for the year of the home. Has a grain bin and building. Located on 3.5 acres of land valued at \$30,113. Land has 2.5 acres with the ag exemption as dry graze and one acre the home sits on. Total assessed value for 2018 was \$161,325 and in 2019 is \$187,433. This is due to significant increase to the market. Idaho Statute 63-205 states they are required to be at market value on like properties that have recently sold. Already recognizes the area and have a negative adjustment on the home site. Have to look at similar interior designs. Know all houses are different so they do this as price per square foot. Take the home value and compare this to the homes that have sold. Have a sale out in Terreton. Have a map with the three sales. Countywide comparables that are similar. Thinks this is valued fair and equitably.

[12:17:21 PM](#) Myron asked whose home sold. Jody said she only has parcel numbers within the last year. Jessica said one was Mr. Price. Chairman Hancock said all homes within the county saw an increase.

[12:21:04 PM](#) Chairman Hancock said he had homes next to him go up \$50,000 in one year. Only about fifty percent of the taxes will come into the county. The others go to other entities. Jody said they do take a depreciation on the home. So it does depreciate. Jessica said it has a lot to do with the market. Jody said the market is still saying they could sell for higher. Chairman Hancock said the market has just gone up fast. Myron asked how long until the home comes down. Jody said it depends on the market. Chairman Hancock said they can still take off the homeowners' exemption. Jessica shows what will be taxed. Myron does not think this sounds fair at his age going up this high. Chairman Hancock said the state does not distinguish between age. Jessica said it does not mean that the taxes will go up. Chairman Hancock appreciates them coming in. Cannot see any errors in their assessment. The market everywhere has gone up.

[12:28:48 PM](#) **Motion by Commissioner Young to keep the assessed value on parcel #RPJ000221271. Second by Commissioner Clark. Roll call taken. Commissioner Clark – aye, Commissioner Young – aye, Chairman Hancock – aye. Motion passed.**

- BOARD OF EQUALIZATION – VALUE CHANGES – (ACTION ITEM)**

[12:30:22 PM](#) Jessica said two value changes looking at them the total assessed value was incorrect so wanted to get the new ones signed. Chairman Hancock said they have two corrections. One is Dana and Lynette Green on parcel #RP04N37E259100 corrected value of \$288,049. The value changed was the two acres of grazing ground. **(Exhibit A)**

[12:31:59 PM](#) **Motion by Commissioner Clark to approve changes on parcel #RP04N37E259100. Second by Commissioner Young. Roll call taken. Commissioner Clark – aye, Commissioner Young – aye, Chairman Hancock – aye. Motion passed.**

[12:32:58 PM](#) Chairman Hancock said the other is personal property with the U.S. Bank National Association parcel #RPA0005016001A. The value changed from \$42,691 to \$59,668. Amount that changed was personal property exemption.

[12:33:27 PM](#) **Motion by Commissioner Young to accept changes on parcel #RPA0005016001A. Second by Commissioner Clark. Roll call taken. Commissioner Clark – aye, Commissioner Young – aye, Chairman Hancock – aye. Motion passed.**

[12:34:18 PM](#) **Recess**

Open session 12:35

COMMISSIONERS – ASSESSOR – JESSICA ROACH – APPRAISERS

- **BOARD OF EQUALIZATION – ANDREW & STEPHANIE MICKELSEN – (ACTION ITEM)**
- **BOARD OF EQUALIZATION – KIRK JACOBS – (ACTION ITEM)**

[12:36:24 PM](#) Chairman Hancock thinks they could leave the Mickelsen property the same. Have issues when they have the property right next to each other. Commissioner Young said they are looking at dry grazing then still want the twenty-five percent. Chairman Hancock said they cannot do both. Are getting a better deal with the way it is. Is it fair to Kirk where Mickelsens get twenty-five and he gets five? Commissioner Young said they only fix the appellants.

[12:37:31 PM](#) Chairman Hancock thinks they are getting a good deal. Commissioner Young could see that Fremont was cheaper. Chairman Hancock said they cannot have both. Thinks they should leave Mickelsens alone. Commissioner Young asked on Jacobs. Chairman Hancock said they want to try and be fair. Commissioner Young said they could do five or ten percent. Chairman Hancock appreciates the work Jessica did on this. Commissioner Young asked on aerial pictures. On Jacobs some of these areas there are not waste in the corners. Commissioners review map.

[12:41:10 PM](#) Commissioner Clark said there is nothing on this ground so it is not dry ag ground. Chairman Hancock said they cannot grow anything or do anything. Thinks they should give them some break. Chairman Hancock said they like the spuds that come off in this area. Chairman Hancock thinks they have Mickelsens resolved. For Kirk it is not fair to be next to this.

[12:45:05 PM](#) Chairman Hancock said on Kirk could give a five percent decrease. Know they talk about all their issues. Commissioner Young said they make money on spuds in Hamer. Commissioner Clark said they have to put so much into it to get the yields they do. Chairman Hancock said they may need to adjust the form some because not everyone rents land. A cash rent is willing to give \$200 an acre and put the inputs in. Jessica said they need reasoning behind the decision. Commissioner Clark asked how they came up with twenty-five percent for Mickelsens. Jessica said they should not be that high but it was a headache. Chairman Hancock sees their points but seeing the discounts Mickelsens was given. If they did a five percent adjustment on Kirk then they are still being fair.

[12:52:08 PM](#) Commissioner Young thinks to be somewhat fair with Kirk would need to add more discount. Need to keep in mind the remaining residents. Chairman Hancock thinks five percent. Does not think the Assessor have done a bad job. Trying to be fair. Commissioner Clark said if they have ground they do not water will still get something off of it in this area but not out in Hamer.

[12:58:17 PM](#) **Motion by Commissioner Young to increase deduction on Kirk Jacobs appeal by five percent on those properties that are not maxed out on deductions. Second by Commissioner Clark. Roll call taken. Commissioner Clark – aye, Commissioner Young – aye, Chairman Hancock – aye. Motion passed.**

[12:59:04 PM](#) **Motion by Commissioner Clark to leave Mickelsen properties as assessed. Second by Commissioner Young. Roll call taken. Commissioner Clark – aye, Commissioner Young – aye, Chairman Hancock – aye. Motion passed.**

COMMISSIONERS – ASSESSOR – JESSICA ROACH – APPRAISERS

- **BOARD OF EQUALIZATION – DOUGLAS JOHN – (ACTION ITEM)**

[1:00:38 PM](#) Jessica calls Robert Rios with State Tax Commission. Also call Douglas John. At this time will have Colleen swear in Robert and Douglas. Chairman Hancock comments they are here to determine if the assessed value was done correctly. Will allow the appellant to explain his situation.

[1:03:05 PM](#) Doug said this is two properties have Tralee Apartments and Teton View Apartments. Have more agreement on Tralee Apartments. Have been speaking with Mr. Virgil from the State Tax Commission on this. Had sent a new value this morning. Jessica does have this. Comment on reconciliation values. Seems like they have received different items to get to the values they want. Makes this unfair to do this. If they want to stick with one allocation they need to stick with it. Now have this assessed at \$1,456,149. Jessica said they are good with that value.

[1:05:35 PM](#) Doug said the other property is the Teton View Apartments. Main issue is the interest credit subsidy. Had quite an increase on this property. Chairman Hancock said they see the incomes. Doug said on this property have this valued at \$1.9 million. Issue is on the increase is the interest credit subsidy. Included this as income for the property. Should not be included into the income. At the end of the report after the reconciliation. Says interest credits credit are treated wrong. If they take the operating income which is capped will have an increase from last year. Have a recollection of interest commodities.

[1:10:58 PM](#) Jessica turns this over to Robert Rios. Going through the document. Apologize that Matt could not do this. On the interest credit subsidy had some concerns from other project managers in the state on this. Had discussions if this should be allowed or not. In the research they came back to them saying it is an allowable income.

[1:12:27 PM](#) Douglas was not sure what the basis of their conclusion was. Can say having done these properties have never seen a subsidy included in the income. Income is associated with the operation of the property. The subsidy that goes to the debt it does not go toward the property. Should not be included in this case either. Or an interest credit subsidy.

[1:14:25 PM](#) Robert Rios said the other comment is he has a copy of the excel spreadsheet. Looking at the audited notes saying the interest credit subsidy was treated wrong. Think what happened here is this was a template from last year and was updated with new data. Whoever used this template previously may have used this to balance and made a note. Chairman Hancock asked if Robert has anything else to add. Robert just has within the discussions this was a question brought up. Asked if the interest credit subsidy would be included in the income side. Came back and was told this was an allowable income. Chairman Hancock asked if Mr. John has anything to add.

[1:17:46 PM](#) Doug said earlier Mr. Virgil sent a copy of the reconciliation on this property. Came up with a value of \$1.6 million and now the reconciliation for today has gone up. This is because they changed the weights. Goes over numbers. Robert said with the income approach it is this minus the subsidy. Chairman Hancock asked what it changes the value to. Discuss numbers. Jessica has the recommended value from the Assessor and State Tax Commission. Commissioner Young said they are okay with the reconciliation on the Tralee. Chairman Hancock said they agreed on the Tralee so are only looking at the Teton View. Have \$1,866,740 as the value they are looking at for Teton. Used different weights for these reconciliations. Mr. John said they have.

[1:23:06 PM](#) Robert said there is nothing in code specific that talks about weighing for the reconciliation. Based on relevant data with the income approach. If they have more relevant data may wait until the incomes higher. Doug comments that the properties are not valued based on costs since they are low income. Have restrictions so is not a market property. Chairman Hancock said he went through the numbers based on the original values would be a little bit less. Will look at this as they deliberate on this.

[1:27:22 PM](#) Commissioner Clark asked the rent subsidy can they change this due to low income housing. Doug said rent subsidy is \$133,188 and actual rent is \$116,972. Chairman Hancock said they are going to take this under advisement to run some numbers. Then will notify them in writing on what their decision is. Will work through this to make a fair and equitable solution. Chairman Hancock is running the numbers. Commissioner Clark said they are low income housing so how do they put this subsidy back in. Chairman Hancock thinks this would be back on the principal.

[1:30:16 PM](#) Chairman Hancock likes to go down to the original. Commissioner Clark said they cannot do a lot of things with this property. Cannot increase rent. Commissioner Young asked on the interest of the income. Chairman Hancock said they can stick with the first numbers. Go over numbers. Chairman Hancock thinks personally use the same weights Matt used originally.

[1:39:11 PM](#) Commissioner Clark asked when this was valued. Is this every year. Jessica cannot discuss this now that they closed the speaking part. Chairman Hancock thinks they may have had an error before and this is correcting issues. Trying to get this corrected. With these options is still not perfect. Commissioner Clark said they can change the weighted average. Chairman Hancock said a lot use an income basis. Wished that Matt would have been available to have more information.

[1:48:43 PM](#) Chairman Hancock said rent is \$542 and has subsidy per apartment. Commissioner Young said they need to really question this next year. Chairman Hancock said he could do the analysis if they had the time. Commissioner Young thinks the first set of numbers are fair.

[1:50:54 PM](#) **Motion by Commissioner Young to approve assessed value on Teton View Apartments for \$1,680,726 and Tralee Apartments assessed value at \$1,456,149. Second by Commissioner Clark. Roll call taken. Commissioner Clark – aye, Commissioner Young – aye, Chairman Hancock – aye. Motion passed.**

[1:52:41 PM](#) Chairman Hancock said they are now done as a Board of Equalization. Will adjourn as a Board of Equalization at 1:53 now that all decisions have been reached. They are also finished with the agenda items for this morning.

[1:53:39 PM](#) **Motion by Commissioner Clark to adjourn a 1:54. Second by Commissioner Young. All in favor – aye. Motion passed.**

COMMISSIONERS – ELECTED OFFICIALS – DEPARTMENT HEADS

- JEFFERSON COUNTY ANNEX OPEN HOUSE
 - RIBBON CUTTING CEREMONY

[2:30:39 PM](#) Chairman Hancock gives a brief overview of the new building. Perform the ribbon cutting ceremony and provide tours for those interested in viewing the offices.

COMMISSIONERS

- PUBLIC HEARING – ITD – STATE HIGHWAY 48 – (ACTION ITEM)

Chairman Hancock and Commissioner Young are present. Commissioner Clark was unavailable.

[7:02:35 PM](#) Chairman Hancock said this is a public hearing to listen to the residents regarding the transfer of State Highway 48 to the county. Will allow ITD to do their presentation then will allow those that wish to testify a chance to speak after the proposal.

[7:02:46 PM](#) ITD Planner Mark Layton will do the presentation. Also have Jason Minzghor who is the ITD District 6 Engineer. Mark said he appreciates their time with the Idaho Transportation Department. When looking at the background on State Highway 48, found a 285 page book published in 1985. Found one page that was really interesting On March 13, 1913 created a five member

commission. They were to layout, maintain and build state highways throughout the state. This commission was to build certain highways. Also in charge of registration and licensing in motor vehicles. Based this on the horsepower of the vehicle. Commissioners may need to reinstate this part that the county was required to contribute to the construction. Projects under five million would have local contribution of fifty percent. Over five million were supposed to cover two thirds of the cost. This was in March of 1913. September of the same year made revisions. Go over changes on routes. Main reason they are here tonight is ITD would like to relinquish their control of State Highway 48 to the county. It is 24.49 miles that starts in Roberts goes past Menan, Lewisville, Rigby and ends in Ririe. Want to relinquish around 24 miles. Boundary actually starts on the east side where the south bound off ramp is. Pass seven schools. One District office. When they close I-15 they divert this traffic to State Highway 48. Is a two lane road except some in Roberts and Rigby. There is a two foot shoulder or six foot shoulder that varies. Is about sixty feet but the overall width varies. There are fifteen bridges they cross, fourteen canals and one Snake River crossing. Their mission statement is their safety, mobility and economic development. As they look at the other boards have the IDAPA rules. This talks about access spacing. State Highways are full control access. As motorists have certain expectation of certain roads. On I-15 they can set the cruise and not have to worry about access points or stop signs and signal lights. State Highways motorists still have certain expectations. Is posted at 55 mph. Expect on county roads to have more access points. In the cities they expect to have more access with residents and businesses.

[7:13:30 PM](#) Mark goes over on his way home heads east is posted at 35 mph goes to 45 mph then to 55 mph. Had a white pickup in front of him was going anywhere from 25 mph to 45 mph. Getting upset when the car finally pulls off and realized since there was so many access points they were unsure where they were going. On the access points is broke into sections. I-15 has the strictest control and district routes have less amount of control. Shows the Jefferson County Planning & Zoning map with different layers. Brown area is R-1. Have one acre lots that are minimum of five acres. All the parcels are not exactly split into equal parts. Highway 48 is a regional route. For every access point have to have a spacing of 650 feet. Goes over if they have forty acres they want to subdivide ten acres then another ten acres then split five acres at some point they are going to have to deny access. Do not want to go against their policy. Main reason they are here is due to the excessive accesses it is no longer functioning like a State Highway. If they turn over their control to the county then they have the ability to develop and regulate this.

[7:20:07 PM](#) Kay Woodfield asked the amount of money they have put into Highway 48. Mark said they had maintenance and seal coated this. Did an overlay from Rigby out west. Does not have an actual amount. In their discussion with commissioners they would be given funds to help with this road. Have had discussion with projects that are coming up in 2020 and 2024. Can take these projects and build them then turn this over to the county or they can turn this over before and give them these funds. Weston said in this discussion they should have been in an open public meeting so if they could go over these projects again. Mark said they have an intersection project will put in a turn lane in at 4100. Add shoulder width and to seal coat between Roberts to Ririe. These three projects add up to \$9.5 million. Dave said on the access management this was from 2013 what the access management policy was prior to that. Mark does not know off the top of his head. Mayor Richardson asked who writes the IDAPA rules and codes. Jason said they help draft these rules. Mayor Richardson asked on the 2013 IDAPA rules with this spacing have essentially outlawed having the highway in the area. Jason said with more accesses it is not a high function route. Once they add these access points the route will get slower and slower. Mark said it adds more conflict as well as accidents. Trying to get rid of these accidents.

[7:26:14 PM](#) Orren Squires asked how they will limit accidents. Who would maintain the stop lights? Mark said if it is a state route they control two legs and the county would take the other two legs. Not sure if or when this would happen. Orren asked justification on closing I-15 where will they re-route traffic. Mark said they have a project on exit 118 and 119 there are ideas to possibly connect I-15 to Highway 20 or Highway 26. Also asked Jefferson County who has allowed them to use their county road to re-route traffic. Orren asked on Highway 20 they have a major bridge being fixed what the cost on this is. Reason he asks if they will have to do this on the Roberts Bridge at some point. So what would be the liability for the county in accepting this? Jason said they would have to get this information back to them. Orren also thinks they need to know the maintenance cost.

[7:29:22 PM](#) Larry Clark said the population is getting more and they do not want anything to do with the expansion of the county. Want to wash their hands on this. Mark said based on their rules they cannot help the county unless they get the state out of their plans and control. Larry asked an amount. Mark said they mentioned \$9.5 million because this was the cost of the three projects. Nothing was decided or accepted. This is just an idea. Realize this will cost money for this to be repaired and maintained.

[7:31:05 PM](#) Orren said the proposal is to take the money from those projects and give to the county. Then the county can decide if they want to proceed with these projects. Mark said that is correct the county could then take these funds and work with LHTAC so they have access to federal funds. Can leverage this to add more projects.

[7:32:21 PM](#) Mayor Richardson asked reclassifying this highway from green to blue. Mark said green is current Highway 48. Highway spacing is 650 feet where rural is 500 feet spacing. Impact area is 360 feet. Urban area more than 35 mph is 360 feet. Urban less than 35 mph is 350 feet.

[7:34:06 PM](#) Weston said the last column is the distance between points of access it has to be so many feet. Based on these in an R-5 have to deal with parcels that are five acres and they would have to deny access due to these regulations on being too close together. If this was turned over to the county they could deal with the distances between access points differently. Mark said the first

column is the spacing they need between signals. On Highway 48 would be every mile. Driveway distance on a public road is when they are looking upstream on a river this is what they are talking about. This depends on the spacing.

[7:36:26 PM](#) Chairman Hancock asked for them to mention the other proposal they had discussed. Also the business district on Highway 20 has a completely difference spacing.

[7:36:57 PM](#) Jason said the different proposal came up about an interchange on 200 N on US-20. This was an idea thrown at ITD. If the county would take over Highway 48 they are willing to entertain the cost of this to their board. Chairman Hancock said other was the spacing on a business district. Jason said this is 250 feet. Technically in the City of Rigby those approaches should apply to be 250 feet. Whatever exists they will leave. This is why they are working with cities and counties. This is not an ideal business situation.

[7:38:29 PM](#) Jason said the double asterisk on regional means there could be curb and gutter.

[7:39:20 PM](#) Orren asked where they are currently on spacing. Jason said this was adopted in 2013 so all existing approaches they will not change. The next projects coming in will try and meet these requirements if they can. Will work with property owners in the areas. New developments will need to combine all the accesses and have a frontage road. Each is unique but will apply the IDAPA rules to the best of their ability.

[7:40:27 PM](#) Rebecca Squires asked for examples on where state highways have been transferred to county control. Mark said they had a board meeting on June 20 and they signed over I-84 to the City of Caldwell. This was twenty lane miles. This was \$2.33 million. Did a quick calculation it was figured on lane miles. Weston asked if they had any bridges. Jason does not believe so. Mark said bridges in our area only have one in the fifteen that needs attention in the next few years.

[7:43:04 PM](#) Commissioner Young asked is this the entire highway. Mark said the original highway went through the town. Wherever they took off and joined back in that is what is included. Jason said they are working with Nampa now as well. Dave thinks the I-15 from Dad's Travel was turned over to Bonneville County. Mark said yes the old York Road. This was in 2006. Jason said in Coeur d' alene the old I-90 was turned over in the past few years.

[7:45:21 PM](#) Kay Woodfield when talking about access points and not wanting to turn people down. This is still a major thorough way through the county. They would still have to look at the safety and the access points on this already. Mark is not sure on the access points and speeds required in the county. Dave said they are at 250 feet. Mark said they have closer because people buy property and build the access point instead of going to the state. This really becomes a problem. Kay Woodfield asked if the county is prepared to have open access on Highway 48. Chairman Hancock said this is still something they need to address. If they are done with presentation would like to have those that wish to testify.

[7:47:34 PM](#) Mayor Richardson said they brought up an interchange which they are in favor of. If the county says no would this south interchange just not happen? Mark said they have ITIP projects out for seven years. It is not on this plan yet. Mayor Richardson asked if this is contingent on the county's decision. Jason said this interchange is not in the plans at all. Have other projects with higher priority. Looking at those with high accidents. It will be awhile. Will depend on the funding for these other projects. Commissioner Young said if they took over Highway 48 would this be on the seven year project. Jason said this would have to be taken to the board.

[7:49:47 PM](#) Mitch Whitmill asked the mileage and how much is spent per mileage. Would like to see the budgets versus what the county spends on 800 miles of road. Jason said they have district lane miles. Mark said they have a budget within nine counties. Jason said they do not break it down that way. Have operational costs but also have ITIP dollars for the 2,300 lane miles. Could look up the operational costs. Chairman Hancock said they have about 1,600 lane miles within the county.

[7:51:51 PM](#) Chairman Hancock said this is a public hearing. Ready to open this up for those signed up to testify.

[7:52:26 PM](#) Darwin Casper 480 N 3480 E in Lewisville was a county commissioner for sixteen years and worked with Road & Bridge for those years. Have a little experience with both entities. Need to look at most are aware down by Fresh Pak in Lewisville they have a school district bus compound. Have 400 employees going here every day with semi-trucks in and out all day. Do a big business. The only place for them to park is right in the middle of the road. Not unusual having a semi coming from the north and south. If there is any place in Jefferson County that needs a turn lane it is right there. Last Wednesday had a truck in the road with flashers two standing by the truck when they could get around this it was DOT truck. Had to park in the middle of the road. Really need to take a look at realistic things. Need to make sure they know what they are inheriting. Put an overlay in several places where it is deteriorating. Patch working this. What if they have to re-do the whole 24 miles? County would have to take care of this during the summer and winter. More help and more equipment. In the winter time the state has kept this road opened night and day. Can talk about a lot of problems. While on the board was instructed that DOT cannot detour traffic onto a county road. If they do then they are liable. Jason said they can re-route if the county allows them. Darwin said they detour into Rigby to keep this on a state highway. May be shooting themselves in the foot if the county no longer allows this and they cannot divert traffic. Does not want this to be a ball and chain around their neck.

[8:02:35 PM](#) Kay Woodfield 26119 E 725 N out in Roberts. Is against the county taking on Highway 48. Reviewed some of the materials from 2008. Suspects that 48 will be a problem. Should be wider. Caution the commissioners against taking this on. Part of the road to Sage Junction has been asphalt for thirty years. Right now this is not maintained has high class potholes. The roads in Jefferson County need to be taken care of to a standard before taking on another one. Besides they should not take on another road

with no clue on maintenance. Have driven a lot of roads that need fixed within the county. Knows the department works hard with the money they have but still not up to standard. Can understand why ITD would like them to take on this road but is against it.

[8:06:12 PM](#) Larry L Clark lives east of town 4333 E 300 N in Rigby. When he first bought this was young enough to be in the workforce. Own a house east of town borders Highway 48. Recommend that they really look at their pocket book on why the State wants to get rid of this. They have new schools and churches. Down the road they need to improve Highway 48.

[8:08:07 PM](#) Bruce Anderson 49 N Newby Lane in Ririe out in the Heise area. Hoping to get more information on why the county would consider taking Highway 48. Part of his concern is due to his background is in finance. Wanted to look at the numbers and see a major justification. Has not seen anything as of tonight that the county commissioners should take over Highway 48.

[8:09:30 PM](#) Orren Squires 322 N 3200 E. Came to listen to the presentation. Several questions were asked. Is opposed to this. Did make some good points. Feels they have too many unknowns. First what is the maintenance costs? This will be a major undertaking. Bridge deck costs. Have two bridges that cross the river. Would be several million to replace these. What would it be to maintain the stop lights? Whose responsibility are the street lights through Rigby. Have they seen an estimate on the major repairs? Chairman Hancock said they had \$7 million on the resurfacing. Orren said some sections are breaking up and may need more than resurfacing. Would like to know what the major repairs are. Some of the other costs are snow removal. Would increase Road & Bridge overtime rates. Shares enforcement with State Patrol now it would be all local patrol. Other unknowns are if the cities would be responsible for their areas of this road. Would like to see what the cities think. Last how much does the state budget decrease? Assumes it is zero but the county would have to increase theirs. Have merits on the county controlling access. Thinks they need real costs before they take this on.

[8:13:39 PM](#) Mayor Jason Richardson 340 W 2 N in Rigby. Mentioned the IDAPA rules in 2013. Did not have any issues until five years ago when he became Mayor. According to these rules they have too many access points. Understands the safety and risks of having these access points. If those rules are correct to prevent accidents and keep residents safe then why would they want to switch control and allow more accesses? If the rules are an overreach then they need to fix the rules. Have been tough on a couple things. Wonder if they are too restrictive. The costs are unknown. Do not know the average cost to upkeep Highway 48 and take this over.

[8:16:57 PM](#) Chairman Hancock comments they as commissioners are only taking this as advisement. In discussions have been more opposed due to the costs and unknowns. As county commissioners appreciate the input from the citizens. No decisions have been made. Have told District 6 that a lot of citizens are opposed. Commissioner Young wanted comments so that ITD can see the comments from citizens. Chairman Hancock knows they have so many unknowns. Would pick up the additional mileage of road. Portion they get from state funds is less. As far as LHTAC to get a project done takes a long time. Have one scheduled but it has been waiting for six years. So many projects are waiting. Trying to do their very best. Need to make sure they are efficient and getting the best bang for their buck. They are playing catch up and are using new techniques to keep these roads up to date.

[8:21:27 PM](#) Commissioner Young appreciates the citizens coming out and giving their testimony. Will weigh these points of views.

[8:21:53 PM](#) **Motion by Commissioner Young to adjourn at 8:22. Second by Chairman Hancock. All in favor – aye. Motion passed.**

Chairman of the Board

Date

Clerk of the Board

Date

County Clerk

Date