

**PROCEEDINGS COUNTY COMMISSIONERS**

**SHOSHONE COUNTY, IDAHO**

**BOOK 2018**

Monday, July 2, 2018

Present:

Commissioners:

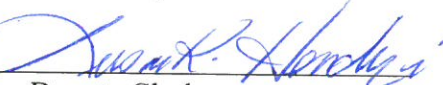
John Hansen

Deputy Clerk: Susan K. Hendrixson

The following proceedings were had to-wit:

ATTEST Peggy White  
County Clerk

Approved:   
Chairman

By:   
Deputy Clerk

# PROCEEDINGS COUNTY COMMISSIONERS

## SHOSHONE COUNTY, IDAHO

### BOOK 2018

Tuesday, July 3, 2018

The Board met pursuant to recessing Wednesday, June 27, 2018.

Present:

Commissioners: Jay Huber

Mike Fitzgerald

John Hansen

Deputy Clerk: Susan K. Hendrixson

The following proceedings were had to-wit:

The Board convened at 10:00 a.m. as a Board of Equalization for an appeal hearing on the following:

48N04E-21-4000

Evangelical Lutheran  
Samaritan Society

2018 Tax Exemption

Those in attendance: Commission Chairman Mike Fitzgerald, Commissioner John Hansen, Commissioner Jay Huber, Deputy Clerk Susan Hendrixson, and Attorney Jason Mau via conference call, Administrator of Silverwood Good Samaritan Michael Newbauer, and Shoshone County Assessor Jerry White. Michael Newbauer and Jason Mau were sworn in to present testimony. The hearing was turned over to Jason Mau who stated that the value is not being appealed. The owner is appealing the Board of Commissioners' decision denying the Society's religious property tax exemption under Idaho Code 63-602B. He stated the Society is entitled to a 100% religious property tax exemption under this section of the code and at the very least to a partial tax exemption for the portions of its property dedicated to religious use and the portions of its facility used for these purposes. Currently 4,365 square feet of its 36,564 square foot skilled nursing and assisted living facility, approximately 12% are used for these purposes. The Society does not have a profit motive, nor does it generate a profit from its religious service. Ada County and Latah counties have granted a partial exemption on their facilities. Jerry White stated that he was not opposed to a partial exemption on this property. The Board asked several questions of both Mr. Mau and Mr. Newbauer regarding the facility. Following review and discussion, a motion was made by Commissioner Huber, seconded by Commissioner Hansen, to table the decision for further information to Monday, July 9<sup>th</sup>. The motion carried unanimously.

The Board convened at 11:00 a.m. as a Board of Equalization for an appeal hearing on the following:

48N04E-21-4900

Christian Life Center

2018 Tax Exemption

Those in attendance: Commission Chairman Mike Fitzgerald, Commissioner John Hansen, Commissioner Jay Huber, Deputy Clerk Susan Hendrixson, Shoshone County Assessor Jerry White, Appraiser Chris Perry, Carey and Mark Schram. Carey and Mark Schram were sworn in to present testimony.

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### BOOK 2018

The hearing was turned over to Carey to present her case. The value is not being appealed, she is appealing the Board of Commissioners' decision denying Christian Life Center tax exemption under Idaho Code 63-602B. Carey stated that there doesn't seem to be any mention of vacancy being a deterrent from tax exemption. Mike Fitzgerald stated that ID Code states that the property is being used exclusively for, which at this time it is not in use or connected with religious, educational or recreational purposes or activities at the time of assessment. Following review and discussion, a motion was made by Commissioner Hansen, seconded by Commissioner Huber to uphold the original denial for tax exemption for 2018. The motion carried unanimously.

The Board convened at 1:30 p.m. and the meeting was called to order. Also in attendance was Colleen Rosson, Director of the Silver Valley Economic Development Corporation, and Jon Bell. The consent agenda was reviewed for consideration as follows:

CHANGES TO AGENDA: There were no changes to the agenda.

PUBLIC COMMENT: There were no comments from the public.

#### OLD BUSINESS:

1. Consideration and Decision of the Minutes of the Commissioners' Public Agenda Session dated Monday, June 25 to Friday, June 29, 2018.

#### NEW BUSINESS:

1. **Consent Agenda** – (These items will be enacted by one motion unless requested by a Commissioner that one of more items be removed for separate discussion.)
  - 2018 Beer, Wine & Liquor Licenses – There were no liquor licenses presented before the Board.
  - Shoshone County Pre-Pays
  - Request For Journal Voucher – County's Excess Funds Transfer to Self Insurance, Transfer and Adjustment in the amount of \$5,000.00.
  - ID Department of Commerce Rural Idaho Economic Development Professional Grant – The amount of assistance awarded under this agreement is \$32,000.00. The Grantee agrees to provide a minimum of \$18,000.00 in matching funds.
  - US Court of Federal Claims – PILT for fiscal years 2015, 2016 & 2017 – The form was completed and submitted at <http://PILTPayments.com>
  - Offers on Tax Deeded Property #2018-2, Parcel #A-0200-006-009-A – This item was removed for separate discussion.

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2. Executive Session: Indigent Cases: Consideration and Decision. Executive Session ID Code 74-206(d) – Indigent Cases #2018-108, #2018-104, #2018-114, and #2018-90/Denied

A motion was made by Commissioner Hansen, seconded by Commissioner Huber to approve the consent agenda as presented with specific items addressed as indicated. The motion carried unanimously.

Offers on Tax Deeded Property #2018-2, Parcel #A-0200-006-009-A. There were two (2) offers presented on this parcel. This property was in the June 5, 2018 tax deed auction and the property did not sell. The first offer is for \$2,060.00 and the second offer is for \$1,500.00. A motion was made by Commissioner Fitzgerald, seconded by Commissioner Hansen to approve the offer in the amount of \$2,060.00 to Jon Bell. The motion carried unanimously.

The Board convened at 3:00 p.m. as a Board of Equalization for an appeal hearing on the following:

B-02500-03-009A

Paradise Fund LLC

2018 Property Valuation

Those in attendance: Commission Chairman Mike Fitzgerald, Commissioner John Hansen, Commissioner Jay Huber, Deputy Clerk Susan Hendrixson, Shoshone County Assessor Jerry White, Appraiser Connie Holmquist, Appraiser Kaitlyn James, and Keith Allen via conference call. Jerry White, Connie Holmquist and Keith Allen were sworn in to present testimony. The hearing was turned over to Keith Allen. Mr. Allen stated that this property was purchased in 2014 for \$59,500 and the only improvements have been painting the exterior. The current value on the property is \$92,855 and the owner believes the value should be \$80,000. The hearing was turned over to Connie Holmquist who passed out comparables for review. Connie stated that they have not been in this property to assess the condition, and Wallace was increased by 5%. Mr. Allen stated that he could make arrangements for the Assessor's office to do a site inspection of the property. Following review and discussion, a motion was made by Commissioner Hansen, seconded by Commissioner Huber, to table a decision until a site inspection is completed by the Assessor's office. The motion carried unanimously. The Board will make a decision on Monday, July 9<sup>th</sup> by 5:00 p.m.

Thereafter, the meeting adjourned.

ATTEST Peggy White  
County Clerk

Approved:   
Chairman

By:   
Deputy Clerk

**PROCEEDINGS COUNTY COMMISSIONERS**

**SHOSHONE COUNTY, IDAHO**

**BOOK 2018**

Wednesday, July 4, 2018

Present:

Commissioners:

Deputy Clerk:

The following proceedings were had to-wit:

The Courthouse was closed for the Independence Day Holiday.

ATTEST Peggy White  
County Clerk

Approved:   
Chairman

By:   
Deputy Clerk

**PROCEEDINGS COUNTY COMMISSIONERS**

**SHOSHONE COUNTY, IDAHO**

**BOOK 2018**

Thursday, July 5, 2018

The Board met pursuant to recessing Tuesday, July 3, 2018.

Present:

Commissioners:

Deputy Clerk: Susan K. Hendrixson

The following proceedings were had to-wit:

ATTEST Peggy White  
County Clerk

Approved:   
Chairman

By:   
Deputy Clerk

**PROCEEDINGS COUNTY COMMISSIONERS**

**SHOSHONE COUNTY, IDAHO**

**BOOK 2018**

Friday, July 6, 2018

Not a regular meeting day of the Board of Commissioners.

Present:

Commissioners:

Deputy Clerk:

The following proceedings were had to-wit:

ATTEST Peggy White  
County Clerk

Approved:   
Chairman

By:   
Deputy Clerk