SHOSHONE COUNTY, IDAHO

BOOK 2019

Monday, July 1, 2019

The Board met pursuant to recessing Thursday, June 27, 2019.

Present:

Commissioners: Jay Huber

Mike Fitzgerald John Hansen

Deputy Clerk: Su

Susan K. Hendrixson

The following proceedings were had to-wit:

The Board convened at 9:30 a.m. as a Board of Equalization for an appeal hearing on the following:

RPG07500020190

John Heyn

2019 Property Valuation

Those in attendance: Commission Chairman Mike Fitzgerald, Commissioner John Hansen, Commissioner Jay Huber, Deputy Clerk Susan Hendrixson, Shoshone County Deputy Assessor Connie Holmquist, Appraiser John Furlin, Appraiser Kaitlyn James, Appraiser Katie Murray and the appellant John Heyn. Connie Holmquist and John Heyn were sworn into present testimony. The hearing was turned over to John Heyn who stated that his home was appraised in February 2018 for \$184,00 and the Assessor's value is at 225,192. He doesn't feel the value is fair and warrant a \$43,000 increase in value – no improvements have been made to the home. The hearing was turned over to John Furlin and he passed out comparable sales that were used to determine value. The Assessor's office did make an adjustment to the value of the home after reviewing the appraisal – from \$225,192 to 201,987. John Heyn was not aware of the adjusted value. John Furlin stated that their office is required by the state to be within ten percent (10%) of market value and the adjusted value keeps them in compliance with the state. Following review and discussion, a motion was made by Commissioner Hansen, seconded by Commissioner Huber to adjourn from the public hearing. With no further discussion to be made, a motion was made by Commissioner Fitzgerald, seconded by Commissioner Hansen to sustain the Assessor's value on this property of \$201,987. The motion carried unanimously.

The Board convened at 1:00 p.m. as a Board of Equalization for an appeal hearing on the following:

RP49N03E356650

Daniel Hart

2019 Property Valuation

Those in attendance: Commission Chairman Mike Fitzgerald, Commissioner John Hansen, Commissioner Jay Huber, Deputy Clerk Susan Hendrixson, Shoshone County Assessor Jerry White, Shoshone County Deputy Assessor Connie Holmquist, Appraiser Kaitlyn James, Appraiser Katie Murray and the appellant Daniel Hart. Daniel Hart was sworn into present testimony. The hearing was turned over to Daniel Hart who stated that this home was purchased as a repo in February 2018 for \$70,000. Improvements made to the house since that time have

SHOSHONE COUNTY, IDAHO

BOOK 2019

been the roof, carpet and paint for approximately \$10,000 worth of improvements. Mr. Hart also stated there is currently no water to the house, problems with the well and it has to be replumbed. He believes the value is too high at \$178,837 and that \$90,000 to \$100,000 is more reasonable. The value of this house in 2018 was \$75,537. The hearing was turned over to Kaitlyn James who stated their office was called last year for an appointment to inspect the home in June of 2018, but Mr. Hart did not show up for the appointment. Kaitlyn stated that Mr. Hart did call their office later to report the improvements. Mr. Hart does not remember calling their office. Kaitlyn also reviewed two (2) comparable sales, and stated the \$178,837 value includes improvements made to the house. Mr. Hart currently has this house listed for \$299,000. Following review and discussion, a motion was made by Commissioner Huber, seconded by Commissioner Hansen to adjourn from the public hearing. With no further discussion to be made, a motion was made by Commissioner Fitzgerald, seconded by Commissioner Hansen to sustain the Assessor's value on this property of \$178,837. The motion carried unanimously.

Thereafter, the meeting adjourned.

ATTEST Tamie J. Eberhard

County Clerk

By: Jun X Loudy Sin

Approved:

Chairman

SHOSHONE COUNTY, IDAHO

BOOK 2019

Tuesday, July 2, 2019

The Board met pursuant to recessing Monday, July 1, 2019.

Present:

Commissioners: Jay Huber

Mike Fitzgerald

John Hansen

Deputy Clerk:

Susan K. Hendrixson

The following proceedings were had to-wit:

The Board convened at 9:30 a.m. as a Board of Equalization for an appeal hearing on the following:

RPD00000064580

Phuong Tran

2019 Property Valuation

2018 Homeowners Exemption

Those in attendance: Commission Chairman Mike Fitzgerald, Commissioner John Hansen, Commissioner Jay Huber, Deputy Clerk Susan Hendrixson, Shoshone County Assessor Jerry White, Shoshone County Deputy Assessor Connie Holmquist, Appraiser John Furlin, Appraiser Katie Murray and the appellant Phuong Tran. Phuong Tran was sworn into present testimony. The hearing was turned over to Phuong Tran who stated she has two (2) items before the Board. The first one addressed was for the 2018 Homeowners Exemption. Phuong stated that she lives in Idaho and works out of town. The address on the tax return that was presented is 1805 E. Mullan Ave, Coeur d'Alene, ID 83814 and she stated this is her mother's address where she lives when she is working out of town. A letter was sent to Phuong from Shoshone County Prosecuting Attorney Keisha Oxendine on February 26, 2019 regarding her homeowner's exemption, stating she had thirty (30) days to appeal if she did not agree. Phuong did not reply timely to appeal the decision. Following further review and discussion, a motion was made by Commissioner Huber, seconded by Commissioner Hansen to sustain the decision of the Assessor and deny the 2018 homeowner's exemption for this property. The motion carried unanimously.

The hearing was turned over to Phuong to provide information on the 2019 property valuation. She stated that the value on this home in 2018 was \$78,808 and the 2019 value is \$112,993 and she has not made any improvements to this property and does not agree with the value. The hearing was turned over to John Furlin and he passed out comparable sales that were used to determine value. John Furlin stated that their office is required by the state to be within ten percent (10%) of market value and the adjusted value keeps them in compliance with the state. All of Kellogg's property values were increased up to thirty percent (30%). Following review and discussion, a motion was made by Commissioner Fitzgerald, seconded by Commissioner Huber to sustain the Assessor's value on this property of \$112,993. The motion carried unanimously.

SHOSHONE COUNTY, IDAHO

BOOK 2019

The Board convened at 10:30 a.m. p.m. as a Board of Equalization for an appeal hearing on the following:

RP48N04E262225	Matt & Minde Beehner	2019 Property Valuation
RP48N04E262250	Matt & Minde Beehner	2019 Property Valuation
RPO09500160000	Matt & Minde Beehner	2019 Property Valuation

Those in attendance: Commission Chairman Mike Fitzgerald, Commissioner John Hansen, Commissioner Jay Huber, Deputy Clerk Susan Hendrixson, Shoshone County Assessor Jerry White, Shoshone County Deputy Assessor Connie Holmquist, Appraiser Kaitlyn James, Appraiser Katie Murray and the appellant Matt and Minde Beehner. Matt and Minde were sworn into present testimony. The hearing was turned over to Matt Beehner who addressed each parcel individually. Items addressed on parcel RP48N04E262225 (house located on this parcel): located next to old city dump, boarders Hecla's hazardous waste site, repository truck traffic, next to out of compliant wrecking yard, pavement seam cracks - believes these items affect the value of the property. Matt also passed out copies of property photos, County ordinance on Nuisances, article on Burke repository, and articles on truck traffic and property value. Items addressed on parcel #RP48N04E262250 (lot next to house): same items relevant to this parcel. Items addressed on parcel #RPO09500160000 (shop is located on this parcel): near old city dump, Hecla's hazardous waste site, repository truck traffic, out of compliance wrecking yard, pavement seam cracks, County roads that provide property access have many encroachment issues, parking/telephone pole, access to lot is blocked, tree planting in right-of-way, and plowed snow piles – believes these items affect the value of the property. The hearing was then turned over to Connie Holmquist who passed out a packet of information that included comparable sales, photos of property, property information sheets, and remediation information from DEO on parcel #48N04E262100. Connie stated that on September 6, 2018, she along with Kaitlyn James asked permission to inspect the property for their regular five (5) year assessment cycle along with a 2016 building permit they needed to verify, and were denied access. They used their best judgment in assessing the property from the exterior. There was a small valuation increase due to the addition onto the outdoor kitchen, and new pavement that was taken into consideration. No direct changes were made to the house since an interior inspection was not conducted. The increase in the valuation on all three (3) parcels was primarily due to ratio studies that were done according to Idaho State law and with Shoshone County being out of compliance. The Assessor's office doesn't feel that truck traffic, landfills, and junk yards are factors in valuation as indicated with the current ratio studies and sales within the County. Connie also reviewed a packet of information with comparable sales to the subject property. Following review and discussion, a motion was made by Commissioner Hansen, seconded by Commissioner Fitzgerald to adjourn from the public hearing. A motion was then made by Commissioner Fitzgerald, seconded by Commissioner Hansen to sustain the Assessor's value on these parcels as presented - RP48N04E260005/\$251,221, RP48N04E262250/\$2,788, RPO09500160000/\$52,532. The motion carried unanimously.

SHOSHONE COUNTY, IDAHO

BOOK 2019

The Board convened at 11:30 a.m. as a Board of Equalization for an appeal hearing on the following:

2 Parcels

Village Management, LLC

4 Parcels

Apartment, LLC

2 Parcels

H2O, LLC

54 Parcels

Powder, LLC

33 Parcels

Golf, LLC

Those in attendance: Commission Chairman Mike Fitzgerald, Commissioner John Hansen, Commissioner Jay Huber, Deputy Clerk Susan Hendrixson, Shoshone County Assessor Jerry White, Deputy Assessor Connie Holmquist, Appraiser Kaitlyn James, Appraiser John Furlin, Appraiser Katie Murray and Shoshone County Prosecuting Attorney Keisha Oxendine. The hearing was turned over to Jerry White. Jerry stated that the Assessor's office utilized the Kenneth Voss & Associates, LLC appraisal and considered the following four (4) items: 1. Increase in the timber exemption values – values utilizing a formula set by the Idaho State Tax Commission (Exhibit C); 2. Galena Ridge trending – applied same trends that were applied to a development to the west near Pinehurst (Exhibit D); 3. Excess land was valued per larger acreage sales (Exhibit E); and 4. Improvements to the Shoshone Apartments – windows and sliding doors (Exhibit F). Exhibit A was also submitted that included a spreadsheet of all the parcels with the 2017, 2018 and 2019 values. A motion was made by Commissioner Hansen, seconded by Commissioner Huber to adjourn from the public hearing. The motion carried unanimously. A motion was then made by Commissioner Huber, seconded by Commissioner Hansen to uphold and sustain the Assessor's 2019 valuations as presented - Exhibit A. The motion carried unanimously.

The Commission reviewed and approved the following report as presented. The following bills or claims against the County were examined and allowed; and in payment of the same the County Auditor is hereby authorized and directed to issue warrants/checks on the following viz:

CHECKS

001	Current Expense	\$37,569.01
002	Road	\$21,613.78
004	Ambulance/EMS	\$6,500.00
006	District Court	\$286.33
009	Liability Insurance	\$44,453.50
010	Self Insurance Fund	\$6,003.47
016	Indigent	\$71,259.01
018	Park	\$211.75

SHOSHONE COUNTY, IDAHO

BOOK 2019

020	Appraisal	\$452.67
023	Solid Waste	\$9,700.19
038	Waterways	\$140.00
052	Airport	\$258.05
056	Emergency 911	\$3,235.87
9110	Title III Trust – New 2009	\$317.25
9183	Support Trust	\$1,570.68
9186	Motor Vehicle Trust	\$64.15
9235	ITD Express Bus	\$9,536.86
9247	Silver Mountain Legal	\$312.00
9248	911 Upgrade	\$7,505.77
9251	Weed Grant CWMA	\$504.90
	TOTAL:	\$221,495.24

STATE OF IDAHO)
) ss
County of Shoshone)

We, the Shoshone County Commissioners, being duly sworn do hereby certify and declare that we have reviewed the demands enumerated and referred to in the foregoing register and that the same are to the best of our knowledge accurate and are just claims against the County and that there are funds available for payment thereof in the County Treasury.

APPROVED for distribution as of 07/02/19

s/Mike Fitzgerald	s/John Hansen	s/Jay Huber
Commissioner	Commissioner	Commissioner

Thereafter, the meeting adjourned.

ATTEST <u>Tamie J. Eberhard</u> County Clerk

erk

Deputy Clerk

Approved:

SHOSHONE COUNTY, IDAHO

BOOK 2019

Wednesday, July 3, 2019

The Board met pursuant to recessing Tuesday, July 2, 2019.

Present:

Commissioners: Jay Huber

Mike Fitzgerald

John Hansen

Deputy Clerk:

Susan K. Hendrixson

The following proceedings were had to-wit:

The Board convened at 9:30 a.m. and the meeting was called to order. The consent agenda was reviewed for consideration as follows:

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

PUBLIC COMMENT: No public comment was presented.

OLD BUSINESS:

1. Consideration and Decision of the Minutes of the Commissioners' Public Agenda Session dated Monday, June 24 to Friday, June 28, 2019.

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.)
 - Beer, Wine & Liquor Licenses one (1) Idaho Liquor Catering Permit for Country Lane River Resort was issued for July 5, 2019 to July 7, 2019
 - Shoshone County Pre-Pays
 - Weed Advisory Board Appointments A motion was made by Commissioner Huber, seconded by Commissioner Hansen to approve the appointments to the Weed Advisory Board as presented. The motion carried. Commissioner Fitzgerald abstained.
 - Review/Approval of final draft of Personnel Policy Manual Approved as presented
- 2. Executive Session: Indigent Cases: Consideration and Decision. Executive Session ID Code 74-206(d) –

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

SHOSHONE COUNTY, IDAHO

BOOK 2019

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

RPE00500120170

W Dea Haight

2019 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 Kaitlyn James, Appraiser John Furlin, Appraiser Katie Murray and G.W. Haight representing the appellant W. Dea Haight. Jerry White, Kaitlyn James and Mr. Haight were sworn into present testimony. The hearing was turned over to Mr. Haight who stated the Assessor's current value on this property is \$23,648 for the lot, and \$7,870 for the building for a total valuation of \$31,518. Mr. Haight has an objection to this valuation and to the entire process, and the insufficient time to research comparable properties. He also stated this property is not used for storage, there is no foundation, it is not a buildable lot, there is considerable property damage, and the building is in a dangerous condition. Mr. Haight passed out some photos of the property along with a Notice of Intent to Demolish from the City of Wardner dated March 1, 2019 for this property located at 601 Main Street, Wardner. The letter allowed sixty (60) days in which to remove all personal property items and vacate the property. The property has not yet been demolished. The hearing was turned over to Kaitlyn James and she stated that last year Mr. Haight testified in the BOE and the BTA that this house was being used as storage. Kaitlyn reviewed two (2) comparable properties that sold in 2018 located in Wardner – both were bare land. She stated that only one third of the subject property lot is hillside, and that it is a buildable lot. Following further review and discussion, a motion was made by Commissioner Hansen, seconded by Commissioner Huber to close the public hearing. The motion carried unanimously. A motion was then made by Commissioner Huber, seconded by Commissioner Hansen to sustain the Assessor's valuation on this property in the amount of \$31,518. The motion carried unanimously.

The Board met with Keisha Oxendine, Shoshone County Prosecuting Attorney at 1:30 p.m. in Executive Session pursuant to Idaho Code 74-206(f) regarding the litigation status on Idaho Supreme Court Nemeth et.al. v. Shoshone County. A motion was made by Commissioner Fitzgerald, seconded by Commissioner Hansen to adjourn from Executive Session with a decision to be made at 1:45 p.m. The motion carried unanimously.

The Board met with Keisha Oxendine, Shoshone County Prosecuting Attorney at 1:45 p.m. regarding Idaho Supreme Court Nemeth et.al.v Shoshone County. A motion was made by Commissioner Fitzgerald, seconded by Commissioner Huber to approve a request for reimbursement for travel expenses related to attorney travel from Boise to Coeur d'Alene for oral argument in reference to this case. The motion carried unanimously.

SHOSHONE COUNTY, IDAHO

BOOK 2019

The Board met with Keisha Oxendine, Shoshone County Prosecuting Attorney at 2:00 p.m. in Executive Session pursuant to Idaho Code 74-206(f) Mueller et.al. v. Shoshone County. The Board adjourned from Executive Session with no decision to be made in open session.

Thereafter, the meeting adjourned.

ATTEST Tamie J. Eberhard

County Clerk

Approved:

Chairman

Byi Deputy Clerk

SHOSHONE COUNTY, IDAHO

BOOK 2019

Thursday, July 4, 2019		
Present:	Commissioners:	
	Deputy Clerk:	
The following proceedings were had to-wit:		
The Courthouse was closed the Independence Day Holiday.		
ATTESTTamie J. Eberhard County Clerk	Approved: Chairman	
By: Musuk. Mandy of Deputy Clerk		

SHOSHONE COUNTY, IDAHO

BOOK 2019

Friday, July 5, 2019

Not a regular meeting day of the Board of Commissioners.

Present:

Commissioners:

Deputy Clerk:

The following proceedings were had to-wit:

ATTEST Tamie J. Eberhard

County Clerk

Approved: 1/1

Chairman

Deput