

PROCEEDINGS COUNTY COMMISSIONERS

SHOSHONE COUNTY, IDAHO

BOOK 2020

Monday, July 6, 2020

The Board met pursuant to recessing Wednesday, July 1, 2020.

Present:

Commissioners: Jay Huber

Mike Fitzgerald

John Hansen

Deputy Clerk: Susan K. Hendrixson

The following proceedings were had to-wit:

The Commissioners met with Shoshone County Prosecuting Attorney Keisha Oxendine at 9:00 a.m. to consider records that are exempt from disclosure as attorney-client privileged communications, and to communicate with legal counsel for the public agency to discuss the legal ramifications of and legal options for pending litigation, or controversies not yet being litigated but imminently likely to be litigated, and to discuss legal implications related to C.A.R.E.S. Act funding proposals. A motion was made by Commissioner Fitzgerald, seconded by Commissioner Hansen to go into Executive Session per Idaho Code 74-206(1)(d)(f). Roll call vote: Commissioner Huber – Aye, Commissioner Fitzgerald – Aye, Commissioner Hansen – Aye. The motion carried unanimously. The Board adjourned from Executive Session with no decision to be made in open session.

The Board convened at 10:04 a.m. as a Board of Equalization for an appeal hearing on the following:

49N02E081500A Glen Nickerson 2020 Property Valuation - \$815,778

Those in attendance: Commission Chairman Mike Fitzgerald, Commissioner John Hansen, Commissioner Jay Huber, Deputy Clerk Susan Hendrixson, Assessor Jerry White, Appraiser Katie Murray, and Appraiser John Furlin. The Appellant, Glen Nickerson, was not in attendance to present testimony. The Assessor's office presented a Notice of Change on the above referenced parcel dated June 25, 2020 due to an error made when the parcel was split via deed. The recommend change was as follows:

Change From	12	1.720 AC	69,400
	18	41.260 AC	515,750
	34		230,629
Change To	7	8.280 AC	1,424
	10	1.000 AC	40,000
	18	24.350 AC	304,375
	19	9.350 AC	
	31		92,516
		42.980 AC	438,315

PROCEEDINGS COUNTY COMMISSIONERS

SHOSHONE COUNTY, IDAHO

BOOK 2020

A motion was made by Commissioner Hansen, seconded by Commissioner Fitzgerald to approve the Notice of Change presented by the Assessor's office as presented with the adjusted value of \$438,315. The motion carried unanimously.

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

50N02E252600A Glenn Truex 2020 Property Valuation - \$314,193

Those in attendance: Commission Chairman Mike Fitzgerald, Commissioner John Hansen, Commissioner Jay Huber, Deputy Clerk Susan Hendrixson, Assessor Jerry White, Appraiser John Furlin, and Appraiser Katie Murray. Mr. Truex requested a written appeal hearing based on documents presented. Commissioner Fitzgerald presided and read portions of Mr. Truex's Property Assessment Appeal Application form stating an increase was not warranted since there have been no modifications to the property and valuation should be at last year's value of \$305,398. The property was purchased in July 2016 for \$415,000, and is insured for \$300,000. The hearing was turned over to Deputy Appraiser Katie Murray who passed out exhibits #A, #B and #C. Exhibit A was a property comparable sheet that included the subject property, Exhibit B was a GIS photo of the property, and Exhibit C was a property trending worksheet. Katie stated that the Assessor's office went out to this property last year and made a 15% adjustment based on plumbing issues, roof condition and foundation. Mr. Truex's value went up \$8,000 due to trending and sales. Following review and discussion, a motion was made by Commissioner Huber, seconded by Commissioner Hansen to uphold the Assessor's value as presented in the amount of \$314,193. The motion carried unanimously.

The Board convened at 1:30 p.m. as a Board of Equalization for an appeal hearing on the following:

RPD96800001020A Peterson Family Revoc Trust 2020 Property Valuation - \$155,333

Those in attendance: Commission Chairman Mike Fitzgerald, Commissioner John Hansen, Commissioner Jay Huber, Deputy Clerk Susan Hendrixson, Shoshone County Prosecuting Attorney Keisha Oxendine, Deputy Prosecuting Attorney Ben Allen, Assessor Jerry White, Appraiser Chris Perry, and Appraiser Katie Murray. Chris Perry was sworn in to present testimony. Mr. Peterson requested a written appeal hearing based on documents presented. Commissioner Fitzgerald presided and read portion of Mr. Peterson's Property Assessment Appeal Application form stating he feels the \$155,333 is higher than the value of the property. The Ridge condo is a 4-story building with one side overlook the Silver Mountain Village and the side faces McKinley Ave. This unit was purchased in 2016 from the developer for \$112,000 and he feels it does not have the same value of the comparable units on the market today and is a 60% value increase from 2019.

PROCEEDINGS COUNTY COMMISSIONERS


SHOSHONE COUNTY, IDAHO

BOOK 2020

The hearing was turned over to Deputy Appraiser Chris Perry and passed out Exhibits #A and #B for review. Exhibit A was a residential property information sheet, and Exhibit B was a Ridge at Silver Valley Condo's information sheet. Chris stated all of Kellogg and the condos were appraised this year. The information sheet Chris presented had thirteen (13) condos broken down by square footage of 1,092 and three (3) condos at 992 square feet. There were three (3) 2019 sales of 1,092 square foot condos that were used to figure an average sales price of \$155,333. Top floor units received a 10% increase for location. Following review and discussion, a motion was made by Commissioner Huber, seconded by Commissioner Fitzgerald to uphold the Assessor's valuation of the property at \$155,333. The motion carried unanimously.

Thereafter, the meeting adjourned.

ATTEST Tamie J. Eberhard
County Clerk

Approved: 
Chairman

By: 
Deputy Clerk

PROCEEDINGS COUNTY COMMISSIONERS

SHOSHONE COUNTY, IDAHO

BOOK 2020

Tuesday, July 7, 2020

The Board met pursuant to recessing Monday, July 6, 2020.

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:

RPE0050023002A Linda & Gary Keizur 2020 Property Valuation - \$227,039

Those in attendance: Commission Chairman Mike Fitzgerald, Commissioner John Hansen, Commissioner Jay Huber, Deputy Clerk Susan Hendrixson, Assessor Jerry White, Appraiser Kaitlyn James, Appraiser Katie Murray, and Deputy Assessor Connie Holmquist. Linda Keizur requested a written appeal hearing based on documents presented. Connie Holmquist was sworn in to present testimony. Commissioner Fitzgerald presided and read portions of the Property Assessment Appeal Application that states it is an older home built in 1920 with no square corners, sloping floors, old wiring and plumbing. There has been some remodeling done over the years including roofing, flooring and a new porch. The Keizur's did work with Kaitlyn in the Assessor's office and the assessed value was adjusted from \$269,753 to \$227,039 after inspection of the property. The Keizur's believe that a further reduction is warranted based on one (1) comp they were able to find in Wardner and the impact from the Gondola. The hearing was turned over to Deputy Appraiser Kaitlyn James. Kaitlyn passed out Exhibits #A, #B, #C, and #D. Exhibit #A – photos of the main house; Exhibit #B – photos of the guest house over the garage; #C – Comparable Sales Sheet; and #D – land comparable sales sheet. Kaitlyn reviewed the Comparable Sales sheet that included the subject property and three (3) comparable sales. The three (3) 2018 sales provided by the Keizur's were not able to be used. On June 15th a physical inspection was conducted at the request of the Keizur's and the remodel was cosmetic and still needs some work. This brought the overall of the home, garage, guesthouse and land from \$269,753 to \$227,039. There is a twenty percent (20%) adjustment taken on this property for the Gondola as it is for all the parcels in Wardner near the Gondola. Kaitlyn also reviewed the bare land sales in Wardner stating that the assessed value of the subject property is lower than most of the sales per square foot. Following review and discussion a motion was made by Commissioner Fitzgerald, seconded by Commissioner Hansen to uphold the Assessor's value of the property at \$227,039. The motion carried unanimously.

PROCEEDINGS COUNTY COMMISSIONERS

SHOSHONE COUNTY, IDAHO

BOOK 2020

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

RPO09500230000A	Brookside Development	2020 Property Valuation - \$4,170
RPO0950024018AA	Brookside Development	2020 Property Valuation - \$3,415
RP48N04E262250	Matt & Minde Beehner	2020 Property Valuation - \$2,788
RP48N04E262225	Matt & Minde Beehner	2020 Property Valuation - \$208,168
RPO09500160000	Matt & Minde Beehner	2020 Property Valuation - \$47,103

Those in attendance: Commission Chairman Mike Fitzgerald, Commissioner John Hansen, Commissioner Jay Huber, Deputy Clerk Susan Hendrixson, Shoshone County Deputy Prosecuting Attorney Ben Allen, Assessor Jerry White, Chief Deputy Assessor Connie Holmquist, Deputy Appraiser Kaitlyn James, Deputy Appraiser Katie Murray, and Matt and Minde Beehner. Matt and Minde Beehner were sworn in to present testimony. The hearing was turned over to Minde Beehner to discuss the two (2) parcels for Brookside Development. Minde stated that on these two (2) parcels, they are looking for a discount and an appraisal equal to the seventeen (17) lots that were remaining when these lots were purchased. The owner's opinion of market value for parcel #RPO0950024018AA is \$250 and for parcel #RPO09500230000A is \$475. Matt Beehner presented photo Exhibits of the subject property, Exhibit #1, #2, #3, and #4. The hearing was turned over to Deputy Appraiser Kaitlyn James and she passed out Exhibits #A, #B, #C and #D. Exhibit #A is a Sales Verification sheet returned by the taxpayer; Exhibit #B is a map of the area; Exhibit #C is a Proval sheet for parcel #RPO09500230000A; and Exhibit #D is a Proval sheet for parcel #RPO0950024018AA. These two parcels were recently purchased and the taxpayer indicated they paid \$3,875.28. Other parcels in the same area have a fifty percent (50%) reduction due to being creek bottom and a twenty-five percent (25%) reduction for access. These discounts were both applied to the subject parcels. The square footage on the two parcels were totaled and received a discount. After consideration of the surrounding parcels in the area and the Brookside parcels being adjacent, Kaitlyn recommended to the Board that the values of the two parcels be corrected as follows:

Parcel #O-0950-024-018-A

Change From:	15	.367 AC	\$3,415
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Change To:	15	.367 AC	\$1,026
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Parcel #O-0950-023-0000

Change From:	15	0.695 AC	\$4,170
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Change To:	15	0.695 AC	\$1,907
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These changes are below market value and purchase price. Minde stated that these values don't match up to the value that was placed on the seventeen (17) lots next to these parcels. Kaitlyn

PROCEEDINGS COUNTY COMMISSIONERS

SHOSHONE COUNTY, IDAHO

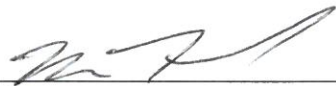
BOOK 2020

stated that the seventeen (17) parcels are across the creek, on hillside with no access. Following review and discussion, a motion was made by Commissioner Fitzgerald, seconded by Commissioner Huber to approve the Assessor's office Notice of Change for parcel #O-0950-023-0000 in the amount of \$1,907 and the Notice of Change for parcel #O-0950-024-018-A in the amount of \$1,026. The motion carried unanimously.

The next part of the hearing was to review parcels #RPO09500160000A, #48N04E260050A, and #48N04E262225A. The hearing was turned over to Minde Beehner who discussed the first two parcels beginning with 48N. Minde had questions and needed clarification regarding these parcels and the Proval and the Information Data Sheets. The hearing was turned over to Chief Deputy Assessor who passed out Exhibits #A, #B, and #C. Exhibit #A was an Idaho Board of Tax Appeals Final Decision and Order with property values on these parcels for 2019; Exhibit #B was a parcel information spread sheet showing the 2019 BTA value; and #C is a copy of the Assessor's 2020 Trend Sheet. Connie explained the Exhibit #B spreadsheet stating trends are a collection of data by neighborhood that was collected by the Assessor's office to estimate the 2020 assessed value, and these trends are entered into Proval and it calculates the information. The ID Board of Tax Appeals 2019 values were used on these parcels and the trends were applied. Following review and discussion, a motion was made by Commissioner Hansen, seconded by Commissioner Fitzgerald, to uphold the Assessor's value on parcel #RP48N04E262250 in the amount of \$2,788, parcel #48N04E262225 in the amount of \$208,168, and parcel #RPO09500160000 in the amount of \$47,103. The motion carried unanimously.

Thereafter, the meeting adjourned.

ATTEST Tamie J. Eberhard
County Clerk

Approved: 
Chairman

By: 
Deputy Clerk

PROCEEDINGS COUNTY COMMISSIONERS

SHOSHONE COUNTY, IDAHO

BOOK 2020

Wednesday, July 8, 2020

The Board met pursuant to recessing Tuesday, July 7, 2020.

Present:

Commissioners:

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:

PUBLIC COMMENT: No public comment was presented.

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

OLD BUSINESS:

1. Consideration and Decision of the Minutes of the Commissioners' Public Agenda Session dated Monday, June 29 to Friday, July 3, 2020.

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
 - Shoshone County Pre-Pays
 - Planning & Zoning Board Appointment Letter to Fulfill Seat #6 – Chase Sanborn
 - Lease of County Property Parcel #49N01E-36-1540 from July 1, 2020 to September 30, 2020. Lease amount is \$100 per month.

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

2. Executive Session: Indigent Cases: Consideration and Decision. Executive Session ID Code 74-206(d). A motion was made by Commissioner Hansen, seconded by Commissioner Fitzgerald to go into Executive Session per Idaho Code 74-206(d). Roll call vote: Commissioner Fitzgerald – Aye, Commissioner Hansen – Aye. The motion carried. The Board adjourned from Executive Session and a motion was made by Commissioner Hansen,

PROCEEDINGS COUNTY COMMISSIONERS

SHOSHONE COUNTY, IDAHO

BOOK 2020

seconded by Commissioner Fitzgerald to deny Indigent Case #2020-5. The motion carried.

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

RPG0750001013AA Stephen Arvidson Trust 2020 Property Valuation - \$319,539

Those in attendance: Commission Chairman Mike Fitzgerald, Commissioner John Hansen, Deputy Clerk Susan Hendrixson, Appraiser Kaitlyn James, Appraiser Katie Murray, Appraiser John Furlin and Stephen Arvidson via conference call. Stephen Arvidson was sworn in to present testimony. The hearing was turned over to Stephen and he stated that his mother lives in this home, and it was purchased in 2012 for \$250,000. Stephen also reviewed three (3) comparables that he provided on the Notice of Appeal. He stated that the home is very dated and needs upgrades. The hearing was turned over to Katie Murray and she passed out Exhibits #A, #B, and #C. Exhibit #A was a Comparable Sales Sheet; Exhibit #B was a GIS photo of the property; and #C was a trending sheet. Katie reviewed the Comparable Sales Sheet with the subject property and three (3) comparable sales and stating that the subject property is assessed at \$61.77 per square foot which is less than what properties are selling for in this area. The land in the subject property neighborhood went up twenty percent (20%) based off trending and sales ratios. Following review and discussion, a motion was made by Commissioner Fitzgerald, seconded by Commissioner Hansen to uphold the Assessor's value of \$319,539. The motion carried.

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	\$74,909.48
002	Road	\$16,543.56
006	District Court	\$3,109.02
010	Self Insurance Fund	\$9,806.06
016	Indigent	\$4,674.65
018	Park	\$468.73
020	Appraisal	\$28.19
023	Solid Waste	\$7,149.24

PROCEEDINGS COUNTY COMMISSIONERS

SHOSHONE COUNTY, IDAHO

BOOK 2020

027	Weed	\$124.86
037	Snowmobile	\$16.99
038	Waterways	\$1,260.00
052	Airport	\$309.06
056	Emergency 911	\$2,442.60
8911	Drug Task Fund	\$570.36
9101	Auditor's Trust	\$28,755.30
9109	Title III Trust – 2008 & Prior	\$12,242.81
9110	Title III Trust – New 2009	\$48.77
9183	Support Trust	\$1,595.19
9186	Motor Vehicle Trust	\$430.03
9230	50 Basin-Road Funds	\$12,962.11
9235	ITD Express Bus	\$10,571.79
9242	ID Fire Mit – 17SFA	\$9,300.00
9253	RAC Grant Tunnel 34	\$408.30
	TOTAL:	\$197,727.10

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 07/08/2020

s/Mike Fitzgerald
Commissioner

s/John Hansen
Commissioner


PROCEEDINGS COUNTY COMMISSIONERS


SHOSHONE COUNTY, IDAHO

BOOK 2020

Thereafter, the meeting adjourned.

ATTEST Tamie J. Eberhard
County Clerk

Approved: 
Chairman

By: 
Deputy Clerk

PROCEEDINGS COUNTY COMMISSIONERS

SHOSHONE COUNTY, IDAHO

BOOK 2020

Thursday, July 9, 2020

The Board met pursuant to recessing Wednesday, July 8, 2020.

Present:

Commissioners: Jay Huber

John Hansen

Deputy Clerk:

The following proceedings were had to-wit:

Thereafter, the meeting adjourned.

ATTEST Tamie J. Eberhard

County Clerk

Approved: 

Chairman

By: 

Deputy Clerk

PROCEEDINGS COUNTY COMMISSIONERS

SHOSHONE COUNTY, IDAHO

BOOK 2020

Friday, July 10, 2020

Not a regular meeting day of the Board of Commissioners.

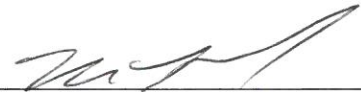
Present:

Commissioners:

Deputy Clerk:

The following proceedings were had to-wit:

ATTEST Tamie J. Eberhard
County Clerk

Approved: 
Chairman

By: 
Deputy Clerk