

**PROCEEDINGS COUNTY COMMISSIONERS**

**SHOSHONE COUNTY, IDAHO**

**BOOK 2022**

**Tuesday, July 5, 2022**

Present:

Commissioners:

John Hansen

Jay Huber

Deputy Clerk: Lori J. Teeters

**9:00 AM** The Board convened at 9:00 a.m. as a Board of Equalization for an appeal hearing on the following:

C0100006013A

Nancy Valueff

2022 Property Valuation

Also in attendance: Shoshone County Chief Deputy Assessor Connie Holmquist, Appraiser Kaitlyn James, and Appraiser James Corning. Connie, Kaitlyn and James were sworn in to present testimony. The Appellant did not attend the hearing but sent in a list of upgrades that were completed after the purchase, along with some comparable Zillow estimates. Mrs. Valueff's argument is the price per sq. ft. is much higher than the comps. The hearing was turned over to Appraiser, Kaitlyn James and she stated during the reappraisal of Osburn for the 2022 review year that there were 26 sales in Osburn that were used for the ratio study. Osburn's values were at 86% of market value. To get back into State compliance, Osburn improvements were raised 15% and land 10%. The Comps used from Zillow that Mrs. Valueff turned in are only estimates of what the property might sell for, they are not actual sales prices. Kaitlyn explained that she used the sales and cost comparison approach and with the way the market has been and 2021 sales comps for that neighborhood, is how she came up with the Mrs. Valueff's assessment.

Commissioner Huber then closed the public hearing. Following BOCC review and discussion, Commissioner Huber made a motion to sustain the assessor's value for Mrs. Valueff at \$259,466, seconded by Commissioner Hansen. Roll Call Vote: Commissioner Huber – Aye, Commissioner Hansen – Aye. The motion carried unanimously.

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

A94510000030, A94510000040, D0100017011

Kevin McGuire

2022 Property

Valuation

Also in attendance: Shoshone County Chief Deputy Assessor Connie Holmquist, Appraiser Katie Murray, and Appraiser James Corning. Connie, Katie, James and the applicant, Kevin McGuire were sworn in to present testimony. The hearing was then turned over to Kevin that units #3 & #4 were almost identical, and both could be included in the argument that the units were valued based off sales of unit #5 who was an out of state buyer and bought that unit sight unseen and it was way overpriced. Kevin states he has not done much to the two units since he bought them and are way over assessed at 137,970 per unit. Kevin then stated that for the third parcel, it is bare land in Kellogg that he purchased at a tax deed auction sale for 3,500. His argument is, that is what establishes the value, an open bidding session of able and willing

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buyers. The two (2) lots have no vehicle access, no utilities and consists of steep hillside which potentially might not be buildable. The hearing was then turned over to Appraiser, Katie Murray. Katie presented photos of the inside of condos she found online and a comparable sale of a condo unit in the same building. She stated the condos had all been low valued because they have never been inspected. The sale of the one condo was an arm's length sale, so it had to be used in the valuation. Katie tried to reach out to residents of the condos, and she didn't get anyone to respond back to her to schedule an inspection of the units. She states because Kevin's two (2) units were not in the same condition and smaller size then the arm's length sale, she recommended to the BOCC that a discount be given of 20% on each unit, to bring the fair market value down to \$110,376. Katie then addressed the bare land in Kellogg, stating that a road or easement is potentially doable when Kevin wants to address it, it is a platted road and after questioning P&Z about it, they don't ever like to deem anything "unbuildable". The assessor's office had already taken into account the access and the steep hillside and gave the property a 45% discount prior to the BOE meeting. Katie also handed out comps and Kevin's lots are less than those. After presentation, Commissioner Huber closed the hearing, and after BOCC review and discussion, made a motion to sustain the assessor's recommended value at \$110,376 for the two (2) condo units, and to sustain the value of the bare land at \$16,300. seconded by Commissioner Hansen. Roll Call Vote: Commissioner Huber – Aye, Commissioner Hansen – Aye. The motion carried unanimously.

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

RPO0950024018A & RPO09500230000      Brookside Development LLC      2022 Property Valuation

Also in attendance: Shoshone County Assessor, Jerry White, Chief Deputy Assessor, Connie Holmquist, Appraiser Kaitlyn James, Appraiser James Corning, and Matt & Minde Beehner. Jerry White, Connie Holmquist, Kaitlyn James, James Corning and the appellants, Matt & Minde Beehner were sworn in to present testimony. The hearing was then turned over to the appellants, Matt & Minde Beehner. Mr. Beehner stated that he doesn't feel that they will get a fair decision from the BOCC, he feels there is bias against them and feels they should recuse themselves. Matt goes on to state their valuation is 20% over what it was last year, and their neighbor's property came back at only 10% from last year. Matt & Minde's argument for the over valuation of the property is there is limited access to the property, they are unable to develop the property at this time and the cost to develop it now has increased. The hearing was then turned over to Kaitlyn James, she stated that both parcels were discounted before the 2020 BOE appeal hearings, with 50% for creek bottom, 25% for access, 25-50% for location. Both parcels are valued together and received a 35% discount and 65% discount. Due to sales in the county, land value was increased by 20% in that area to stay in compliance with the state. The two (2) subject parcels were not treated any differently than any other bare land parcels. Following presentation, Commissioner Huber closed the hearing, and after BOCC review and discussion, made a motion to sustain the assessor's value at \$1,370 for parcel #O0950024018A and \$2,543 for parcel #O09500230000,

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seconded by Commissioner Hansen. Roll Call Vote: Commissioner Huber – Aye, Commissioner Hansen – Aye. The motion carried unanimously.

**12:00** The Board convened for Executive Session per I.C. 74-206(1)(f) to communicate with legal council 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 – Weyer Gulch Road Validation Appeal.

Also in attendance: Matt Beehner

Commissioner Huber made a motion to go into Executive Session, seconded by Commissioner Hansen. Roll Call Vote: Commissioner Huber – Aye. Commissioner Hansen – Aye. The Board adjourned from Executive Session at 12:32 pm with no action to be taken in open session.

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

MH00152 Kevin Jones 2022 Property Valuation

Also in attendance: Shoshone County Assessor Jerry White, Appraiser Katie Murray, Appraiser James Corning. Jerry White, Katie Murray and the appellant, Kevin Jones were sworn in to present testimony. The hearing was turned over to the appellant, Kevin Jones, who stated his home is a 52-year-old double wide mobile home, it can't be moved, and that the bank wouldn't loan money on even if he did want to sell it. The hearing was then turned over to Katie Murray, who handed out comparison sales in the area and stated the cost and sales comparison approach were used to determine the value. The mobile home is valued way lower than other comps in the area that are being sold for. The Assessor's have given a 15% discount for water issues that affect the lighting. Kevin is being valued at \$13 sq. ft. and other comps are over \$60 sq. ft. and Kevin's home is in fair condition. Following presentation, Commissioner Huber closed the hearing, and after BOCC discussion and review, made a motion to sustain the assessor's value at \$12,269, seconded by Commissioner Hansen. Roll Call Vote: Commissioner Huber – Aye, Commissioner Hansen – Aye. The motion carried unanimously.

**2:00 PM** The Board convened at 2:00 p.m. as a Board of Equalization for an appeal hearing on the following:

46N01E231400A Joshua & Britney Malchow 2022 Property Valuation

Also in attendance: Shoshone County Assessor Jerry White, Appraiser Katie Murray, Appraiser James Corning, Appraiser, John Furlin and Minde Beehner. Jerry White, Katie Murray, James and John were sworn in to present testimony. The Appellants did not attend but sent in their appeal packet for argument a copy of a current 2022 appraisal done showing the value to be less than the assessed value from the assessor's office. The hearing was then turned over to Katie Murray, she stated they couldn't use the appraisal that was sent in by the Malchows because it was done in 2022 and valuations done by the assessor's office are from sales and costs from 2021. A lot of focus for this parcel was on the land, there were timber exemptions for the previous owner, but they are not transferred to new owners, and because they haven't received an application for a timber exemption from the Malchows, all 22.3 acres are valued at market value.

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They are assessed at \$9,440 per acre and improvements were valued at \$138,132. Assessors recommend owners applying for a timber exemption. Following presentation, Commissioner Huber closed the hearing, and after BOCC discussion and review, made a motion to sustain the assessor's value at \$743,842, seconded by Commissioner Hansen. Roll Call Vote: Commissioner Huber – Aye, Commissioner Hansen – Aye. The motion carried unanimously.

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

A9451000006A Tim Moses 2022 Property Valuation

Also in attendance: Shoshone County Assessor Jerry White, Appraiser Katie Murray, Appraiser James Corning, Appraiser John Furlin and Minde Beehner. Jerry White, Katie Murray, James, John were sworn in to present testimony. The hearing was turned over to Katie Murray and she handed out comps for house sales in the last year, there was only one sale to go off of, and like the other condo appellants, Katie called to see if she could schedule an inspection on this condo to be able to get a good idea of the condition for value. This unit is also double the size as the other condos that were appealed and like the others this one had been low valued because there were no comp sales to do go by until last year. Katie used the sales and cost comparison approach as well as the \$10,000 worth of upgrades the owner listed on his BOE appeal paperwork, and with the way the market has been and the one (1) comp, that is how the assessed value was determined. Mr. Moses did call last minute to schedule an inspection with the appraisers, but they were not able to get it done before the hearing today. Commissioner Huber recommended trying to do an inspection if possible and the assessor's office agreed that it might help the value if they could get it performed in time. Commissioner Huber closed the hearing, and after BOCC discussion of a pending inspection, Commissioner Huber made a motion to table the decision until the inspection is done and to reschedule the hearing on Monday July 11, 2022, seconded by Commissioner Hansen. Roll Call Vote: Commissioner Huber – Aye, Commissioner Hansen – Aye. The motion carried unanimously.

**4:00 PM** The Board convened for Executive Session per I.C. 74-206(1)(f) 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 – Blight Process

Also in attendance: Shoshone County Planning & Zoning, Monica Miller and Val Evenson, City of Kellogg Building Official, Keith Teeters, Minde Beehner and Robin Hack.

Commissioner Hansen made a motion to go into Executive Session, seconded by Commissioner Huber. Roll Call Vote: Commissioner Huber – Aye. Commissioner Hansen – Aye. The Board adjourned from Executive Session at 4:48 pm with no action to be taken in open session.

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There being no further business the meeting adjourned.

ATTEST Tamie J. Eberhard  
County Clerk

By:   
Deputy Clerk

Approved:   
Chairman

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**Wednesday, July 6, 2022**

Present:

Commissioners: Mike Fitzgerald- Chairman

John Hansen

Jay Huber

Deputy Clerk: Lori J. Teeters

**9:00 AM** The Board convened at 9:00 a.m. as a Board of Equalization for an appeal hearing on the following:

D00000068960 William Helkey 2022 Property Valuation

Also in attendance: Appraiser Katie Murray, Appraiser James Corning, Appraiser John Furlin and Matt Beehner. Katie Murray, James, John and the appellant, Andy Helkey were sworn in to present testimony. The hearing was turned over to the appellant, Andy, who stated the 67% increase is a little extreme even as high as the market is right now. In 2021, Andy appealed his taxes and it was lowered to approximately \$348,000 and this year it is valued at \$576,377 a 65% increase over last year. A lot of the property is “unusable” due to the slope of the property and one of the “outbuildings” is actually a greenhouse that is about ready to fall over. The hearing was turned over to Katie Murray and she handed out comps for house sales in the last year along with an aerial view of Mr. Helkey’s property and explained that the owner didn’t provide any comps and there hasn’t been an inspection done on this property. The homesite had a 10% discount on it from last year and that discount is still there, and the extra land had a 10% discount on it as well, but after review, the assessor’s office is recommending to the board, the extra land have a 30% discount, due to the slope of the property, bringing the valuation of the property from \$576,377 to \$492,799. Following the presentation, Commissioner Huber closed the hearing, and after BOCC review and discussion, Commissioner Hansen made a motion to take the recommendation of the Assessor’s office and change the valuation to \$492,799. seconded by Commissioner Huber. Roll Call Vote: Commissioner Huber – Aye, Commissioner Hansen – Aye. The motion carried unanimously

**CONSENT AGENDA**

The Board convened at **9:45 a.m.** in regular business session and the meeting was called to order.

Present:

Commissioners:

Jay Huber

John Hansen

Deputy Clerk: Lori J. Teeters



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Also, in attendance: Mr. & Mrs. Collins, Matt Beehner

PUBLIC COMMENT: The Collin's would like to make a formal complaint against Planning and Zoning, Monica Miller, and would like to know how to go about doing that. The BOCC acknowledged the public comment and Deputy Clerk, Lori Teeters, recommended the Collin's coming next week to sit down with one (1) of the Commissioners to talk about their complaint.

The consent agenda was reviewed for consideration as follows:

#### OLD BUSINESS:

1. Consideration and Decision of the Minutes of the Commissioners' Public Agenda Session dated Tuesday, June 28, 2022 to Thursday, June 30, 2022.

After review of the minutes, Commissioner Hansen wanted to take the time to note on record the purpose of the meeting minutes. He read from I.C. All minutes shall be available to the public within a reasonable time after the meeting and there are three (3) details that must be include. He wanted to clarify that to the public.

#### 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 Licences
  - Shoshone County Pre-Pays
  - BOE 2022 Value Change for parcel #F-0000-003-0950 – Adjustment
  - BOE 2022 Value Change for parcel #A-0100-00C-030 – Adjustment
  - Idaho Opioid Settlement Allocation Agreement Voluntary Allocation

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

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.

2. Executive Session: Indigent Cases: There were no Indigent cases presented.

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

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001	Current Expense	\$64,788.32
002	Road & Bridge	\$74,151.47
006	District Court	\$2,335.06
0009	Liability Insurance	\$48,997.25
0010	Self-Insurance Fund	\$2,786.40
0016	Indigent	\$83,317.06
0017	Junior College	\$1,000.00
0018	Park	\$1,557.73
0020	Appraisal	\$24.12
0023	Solid Waste	\$123,431.72
0027	Weed	\$91.84
0038	Waterways Fund	\$1,085.00
0052	Airport	\$1,341.18
0056	Emergency 911	\$4,735.35
0105	Christian Aid Fund	\$550.46
0106	Drug Court Program	\$50.18
0207	ARPA Grant	\$6.03
0211	ITD Express Bus	\$10,718.63
0215	Title III Trust New 2009	\$19,212.08
9101	Auditor's Trust	\$4.13
9106	Sunshine Statue – Restricted	\$13,129.68
9111	Tax Sale Excess Trust	\$85,792.71
9246	Prop And INFR Improvement	\$1,388.50
	TOTAL:	\$540,494.90

STATE OF IDAHO                    )  
  ) ss.  
County of Shoshone                )



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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

s/John Hansen  
Commissioner

s/Jay Huber  
Commissioner

**10:00 AM** The Board convened for a public hearing to discuss, review and decision on the sale of Odd-Lot property parcel #A010000C023B pursuant to Idaho Code 31-808(8) to the adjoining property owner for fair market value.

Also in attendance:

Commissioner Huber presided and stated that an offer to purchase this odd-lot parcel was presented from William Blankenship for fair market value of \$437.71 The Board of Commissioners declared this property as odd-lot pursuant to Idaho Code 31-808(8) on June 15, 2022 by Resolution 2022-23. Commissioner Huber stated the following in support of the purchase:

- The property is not needed for public purposes and is in excess to the needs of the County.
- Meets the definition of odd-lot property pursuant to Idaho Code.
- The purchase amount of \$437.71 is in line with Idaho Code for fair market value.
- The property was appraised by the Shoshone County Assessor's office.

A motion was made by Commissioner Hansen, seconded by Commissioner Huber to approve the sale of the odd-lot property as presented. The motion carried unanimously.

**10:30 AM** The meeting was canceled per Bob Stovern.

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

RPA94510000010 Charlene Erickson 2022 Property Valuation

Also in attendance: Shoshone County Assessor Jerry White, Appraiser Katie Murray, Appraiser Kaitlyn James, Appraiser John Furlin. Jerry White, Katie Murray were sworn in to present testimony. The appellant did not attend the hearing but sent in her objection and argument for appeal. She states she purchased the condo in 2013 for \$7,163 and did approximately \$15,000 in repairs to make it livable. In 2021 her assessment was \$19,710 and this year it is \$137,970 which is a 700% increase from last year and not reflective of the actual property value. The building

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itself is in disrepair and old and feel that the increase in valuation is unfair due to the one (1) sale of a unit, that is double the size. The hearing was then turned over to Katie Murray and she handed out comps for house sales in the last year along with a photo of the outside of the building the condo is in. Katie states she talked with the owner of the unit to see if she could do an inspection of the unit, but Mrs. Erickson said she lives out of town and wouldn't be available to do one. Katie determined the value of the condo from the sales and cost approach and the one 2021 arm's length sale of a comparable condo in the same building. Following presentation, Commissioner Huber closed the hearing, and made a motion to sustain the assessor's value at \$137,970, seconded by Commissioner Hansen. Roll Call Vote: Commissioner Huber – Aye, Commissioner Hansen – Aye. The motion carried unanimously

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

RPD00000065560

Russell West

2022 Property Valuation

Also in attendance: Shoshone County Assessor Jerry White, Appraiser Katie Murray, Appraiser James Corning, Appraiser John Furlin. Jerry White, Katie Murray, James, John and the appellant Russell West were sworn in to present testimony. The hearing was turned over to the appellant, Russel who stated that after buying some property and tearing down the existing building, he started building a home. To date he had put in approximately \$130,00 to \$135,000 into the home. It is still far from complete. Assessors have assessed him for 67% completion, however he feels that percentage is inaccurate. Currently as is, the home is considered a one (1) bedroom, one (1) bath home. Garage is unfinished, no landscaping has been done, steps or walkways. Feels the value is too high based on the living space and comp sales. The current value on this property is \$253,659. The hearing was then turned over to Katie Murray and she handed out comps for house sales in the last year and stated they had the dwelling assessed at 82% complete. After owner contested the percentage of completion and reviewing pictures the owner brought, it was determined that 70% of the house would be assessed and recommended to the BOCC a \$29,700 discount bringing the value to \$223,659. Following presentation, Commissioner Huber closed the hearing, and after BOCC review and discussion, Commissioner Hansen made a motion to change the valuation per the Assessors recommendation to \$223,659, seconded by Commissioner Huber. Roll Call Vote: Commissioner Huber – Aye, Commissioner Hansen – Aye. The motion carried unanimously

**2:00 PM** The Board convened at 2:00 p.m. as a Board of Equalization for an appeal hearing on the following:

49N01E361980

Schoolhouse Investments LLC

2022 Property Valuation

Also in attendance: Shoshone County Assessor Jerry White, Appraiser Katie Murray, Appraiser James Corning, Appraiser John Furlin, Appraiser Kaitlyn James. Jerry White, Katie Murray, John Furlin, James Corning and representative for the appellant, Anne Comstock Brainard were sworn in to present testimony. The hearing was turned over to Anne who stated the owner is ok with the assessment of the land, but the building is being assessed for more than what the owner

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actually uses or is finished. Percentage of it is used as a rental, the basement is unfinished. The actual sq. Ft “usable” is not as much as the assessors think it is. The hearing was turned over to Katie Murray and she handed out comps for house sales in the last year along with an aerial view of the school and photos of the inside. Katie states they used the sales and cost approach to determine the value of the subject property. The interior has not been inspected and when do the prep for the hearing it was discovered that the property had changed from residential to commercial property for primary use, and when doing value increases, the increases ended up being too much because of that change. The recommendation to the BOCC is a 20% discount bringing the value of the property from \$749,144 to \$711,517. Following BOCC presentation, Commissioner Huber closed the hearing, and after review and discussion, made a motion to change the valuation based on the Assessor’s recommendation to \$711,517, seconded by Commissioner Hansen. Roll Call Vote: Commissioner Huber – Aye, Commissioner Hansen – Aye. The motion carried unanimously

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

49N01E367400 Nancy Gabel 2022 Property Valuation

Also in attendance: Shoshone County Assessor Jerry White, Appraiser Katie Murray, Appraiser James Corning, Appraiser, Kaitlyn James, Appraiser, John Furlin and Minde Beehner. Commissioner Huber than disclosed that he is related to Ms. Gabel by marriage and will recuse himself during the appeal. The appellant, Nancy Gabel was sworn in to present testimony. The hearing was turned over to Nancy who stated the Assessor’s current value on this property is \$312,230. She bought the home 10 years ago for \$37,000. You wouldn’t be able to get a bank loan on it due to the water damage that has occurred from broken pipes. A packet of pictures was presented from Nancy to show the damage that was done from the water. She has done a few upgrades, but there is still a lot of the house that isn’t finished and feels the valuation is too high. The hearing was then turned over to Katie Murray and she handed out comps for house sales in the last year along with an aerial and photos of the house. The comps show that she has more acreage than her neighbors, and Katie used the sales and cost comparison approach to determine the value of the subject property. She is already getting a 10% discount on the land, a 5% discount on the extra land for flooding and feels that the valuation for the subject property is at fair market value. Following presentation, Commissioner Fitzgerald closed the hearing, and after review and discussion, Commissioner Fitzgerald made a motion to sustain the assessor’s value at \$312, 230, seconded by Commissioner Hansen. Roll Call Vote: Commissioner Fitzgerald – Aye, Commissioner Hansen – Aye. The motion carried unanimously

**4:00 PM** The Board convened at 4:00 p.m. as a Board of Equalization for an appeal hearing on the following:

O3450002014A, 48N04E260530, O3450002018A, 48N04E260540 Kevin & Robin Hack  
2022 Property Valuation

Also in attendance: Shoshone County Assessor Jerry White, Appraiser Katie Murray, Appraiser James Corning, Appraiser Kaitlyn James and Minde Beehner. The appellant, Robin Hack were

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sworn in to present testimony. The hearing was turned over to Robin who stated she doesn't understand how the values keep going up in a declining neighborhood and in the Commissioners own words, a reclamation area. Dump trucks go by consistently, there are non-compliant wrecking yard sites, and an auto repair shop in a residential neighborhood. There are 4 parcels, two (2) lots that Robin is appealing, but they are adjoining. Robin presented photos of the wrecking yard, auto repair shop and blight issues in her neighborhood. Assessor's current value on these properties is \$209,169 & \$199,977 and she feels that is too high. The hearing was then turned over to Kaitlyn James and she handed out a map of the subject property and other comps in the area. Kaitlyn explained that she used the sales and cost comparison approach and during the assessor's ratio study their values were at 87% of market value which made the County still out of compliance and so they had to raise percentages another 10%. All four (4) parcels fall right around that 20% to 25% increase mark. Kaitlyn feels the values are at fair market value compared to 2021 sales in the Woodland Park area. Following presentation, Commissioner Fitzgerald closed the hearing, and Commissioner Fitzgerald made a motion to sustain the assessor's values at \$199,977 & \$209,169, seconded by Commissioner Huber. Roll Call Vote: Commissioner Huber – Aye, Commissioner Fitzgerald – Aye, Commissioner Hansen – Aye. The motion carried unanimously.

There being no further business the meeting adjourned.

ATTEST Tamie J. Eberhard

County Clerk

By Rae D. Peters

Deputy Clerk

Approved: [Signature]

Chairman

**PROCEEDINGS COUNTY COMMISSIONERS**

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**BOOK 2022**

**Thursday, July 7, 2022**

Present:

Commissioners: Mike Fitzgerald - Chairman

John Hansen

Jay Huber

Deputy Clerk: Lori J. Teeters

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

D010002801A Augustinian Brewing Co 2022 Property Valuation

Also in attendance: Appraiser Katie Murray, Appraiser James Corning, Appraiser Kaitlyn James, and Shoshone News Press, Josh McDonald. Katie Murray and the appellant, Andy Helkey, Representative for Augustinian Brewing Co were sworn in to present testimony. The hearing was turned over to Andy who stated the subject buildings are a maintenance nightmare with a lot of issues and the owner's way over paid for the buildings last June at base price \$435,000, but the City said the library would be able to operate out of the building for five (5) years, which Andy said devalued the building about \$60,000, making the actual sales price \$375,000. The hearing was turned over to Katie Murray and she handed out comps for house sales in the last year along with an aerial view and photos of the buildings. Katie explained that she used the cost and cost comparison approach and feels that the location of the building, which is a corner lot, is a very desirable location. Katie would recommend possibly doing an inspection on the buildings since they haven't been done before, to see what the condition of the building are. The appellant agreed to the inspection and it was scheduled for Friday with Appraiser, Katie Murray. Commissioner Fitzgerald closed the hearing, and with the pending inspection, Commissioner Fitzgerald made a motion to table the Appeal Hearing until Monday, July 11, 2022, seconded by Commissioner Hansen. Roll Call Vote: Commissioner Huber – Aye, Commissioner Fitzgerald – Aye, Commissioner Hansen – Aye. The motion carried unanimously

**11:00 AM** The Board convened at 11:00 a.m. to meet with Shoshone County Clerk, Tamie Eberhard, for a FY 22/23 County Budget workshop on preliminary revenue and costs associated with each department. The Board will meet again mid-August for another workshop.

Also in attendance: Matt Beehner

**1:00 PM** The BOCC met at the Shoshone County Airport to do inspections on airport hangars.

Also in attendance: Airport Hangar tenants

Commissioner Huber and Commissioner Hansen performed seven (7) airport hangar inspections and found them all to be in compliance.

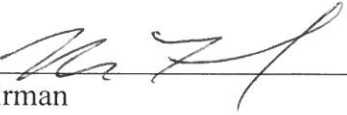
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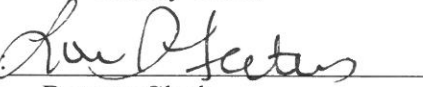
SHOSHONE COUNTY, IDAHO

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There being no further business the meeting adjourned.

ATTEST Tamie J. Eberhard  
County Clerk

Approved:   
Chairman

By:   
Deputy Clerk