

PROCEEDINGS COUNTY COMMISSIONERS

SHOSHONE COUNTY, IDAHO


BOOK 2023

Tuesday, July 4, 2023

Courthouse Closed in observance of Independence Day Holiday.

ATTEST Tamie J. Eberhard  
County Clerk

Approved:   
Chairman

By:   
Deputy Clerk

# PROCEEDINGS COUNTY COMMISSIONERS

## SHOSHONE COUNTY, IDAHO

### BOOK 2023

Wednesday, July 5, 2023

**8:00 AM HEARING:** Board of Equalization Valuation Appeal Hearing Pursuant to ID Code §63-501A – Quade Parcel #RP009570000050A

Also, present: Jerry White, Katie Murray, James Corning, Corey Clark, Lee Quade

Commissioner Zimmerman made a motion to close the Board of County Commissioners and open the Board of Equalization, seconded by Commissioner Dose. The motion carried unanimously. Jerry White, James Corning, and the appellant, Lee Quade were sworn in to present testimony. The hearing was turned over to Lee Quade who stated he bought the home in 2016 for \$135,000, bought as is. He reviewed the comparables he compiled. The hearing was turned over to James Corning who presented Exhibit A, a letter from the Idaho State Tax Commission stating that Shoshone County is out of compliance and comparables to the subject property. Commissioner Dose closed the hearing, and Commissioner Casady made a motion to accept the \$468,227 assessed value, seconded by Commissioner Zimmerman. The motion carried. Commissioner Zimmerman made a motion to close the Board of Equalization, seconded by Commissioner Casady. The motion carried unanimously.

**8:45 AM HEARING:** Board of Equalization Valuation Appeal Hearing Pursuant to ID Code §63-501A – Jordan Parcel #MH00013A, #RP48N02E33700A

Also, present: Jerry White, Kaitlyn James, Corey Clark

Commissioner Casady made a motion to close the Board of County Commissioners and open the Board of Equalization, seconded by Commissioner Zimmerman. The motion carried unanimously. This was a written application with no appellant present. Jerry White and Kaitlyn James were sworn in to present testimony. The hearing was turned over to Kaitlyn who presented a letter from the Idaho State Tax Commission stating that Shoshone County is out of compliance, a 2022 sales ratio for Pinecreek, a map of all the sales in Pinecreek a list of comparables to the subject property, and a sales ratio of all of the gulches from 2022. She stated upon research she discovered a location factor that should have been adjusted previously which would change the value to \$187,234, making the subtotal of the assessment \$197,014. Commissioner Dose closed the hearing, and Commissioner Zimmerman made a motion to accept the assessor's adjusted value of \$197,014, seconded by Commissioner Casady. The motion carried unanimously.

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The Board convened at **9:30 a.m.** in regular business session and the meeting was called to order.

Present:

Commissioners: David Dose - Chair

Tracy Casady

Jeff Zimmerman

Deputy Clerk: Sydney Millard

Also, in attendance: Matt Beehner, Jay Huber

PUBLIC COMMENT: Matt stated he doesn't think the gravel sheds for the Roads department were approved.

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 Monday, June 26, 2023 to June 30, 2023.  
Commissioner Zimmerman made a motion to approve the minutes, seconded by Commissioner Casady. The motion carried unanimously.

**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 Payables
  - Ambulance Service District Payables
  - Cancellations/Homeowner's Cancellations

PUBLIC COMMENT: Jay said Zack Ayers needs a signed contract. He will confirm with Bruce where that is coming from.

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

A motion was made by Commissioner Zimmerman, seconded by Commissioner Casady 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 Casady, seconded by Commissioner Zimmerman to go into Executive Session per

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Idaho Code 74-206(d). Roll call vote: Commissioner Casady – Aye, Commissioner Dose – Aye, Commissioner Zimmerman – Aye. The motion carried unanimously. The Board adjourned from Executive Session and a motion was made by Commissioner Casady to approve denial of case 2023-24, seconded by Commissioner Zimmerman. The motion carried unanimously.

#### **9:40 AM To Discuss Potential Sale/Lease of County Owned Properties**

Also, present: Trish Brown, Dan Martinsen, Matt Beehner, Joe Hill

Dan presented a list of county properties that have either been leased in the past for recreation, are odd lot or non-conducive to recreation, or are adjacent to other property owners. Commissioner Zimmerman made a motion to accept parcels located at 130 Palo Road, 42928 Riverview Drive, 42892 Riverview Drive, and 5580 Coeur D'Alene River Road for the 2023 lease season starting after a bid is accepted to go through October 31, 2023, seconded by Commissioner Casady. The motion carried unanimously.

Commissioner Zimmerman made a motion to advertise the properties for two weeks, then accept sealed bids, the highest to be opened at a live auction, seconded by Commissioner Casady. The motion carried unanimously. Planning and Zoning will help to provide map of the properties for citizens to view. There will be packets of the available properties at the courthouse for viewing, including the lease agreement.

#### **10:00 AM HEARING: Board of Equalization Valuation Appeal Hearing Pursuant to ID Code §63-501A – Rice Parcel #RPB0050007017A**

Also, present: Jerry White, Kaitlyn James, Corey Clark, Brandon Rice

Jerry White, Kaitlyn James and appellant Brandon Rice were sworn in to present testimony. The Hearing was turned over to the appellant who stated its challenging to be able to stay in the area when they must absorb higher taxes with no aspirations of selling the home. He stated the basement of the house is not livable, and wondered if that was calculated. Commissioner Dose asked the appellant what his overall raise was from last year, he answered 27%. The hearing was turned over to the appraiser Kaitlyn James who presented a letter from the Idaho State Tax Commission stating that Shoshone County is out of compliance, sales in Wallace from 2022, comparable sales to the subject property, and the owner's comparable sales. The Assessor would like to confirm the finished vs. unfinished basement. The appellant wasn't sure about doing that. Commissioner Casady made a motion to sustain the Assessor's value of \$573,907, seconded by Commissioner Zimmerman. The motion carried unanimously.

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**10:45 AM HEARING:** Board of Equalization Valuation Appeal Hearing Pursuant to ID Code §63-501A – Sutherland Parcel #RP45N03E102900A, #RP45N03E102800A, #RP45N03E090200A, #RP45N03E103200A

Also, present: James Corning, Jerry White, Sidney Sutherland, Shannon Sutherland, Corey Clark, Katie Murray, John Verlin

Jerry White, James Corning, and the appellants Sidney and Shannon Sutherland were sworn in to present testimony. The hearing was turned over to the appellant who stated they have four parcels which are unique. One is a swamp area that is river a lot of the year. They have a cemetery which is about 2 acres. Part of that parcel is steep hillside. Another piece is the house which was built in the 50's and is sitting on rotting timber as its foundation. The last parcel is acreage in the floodplain. The hearing was turned over to the appraiser James Corning who presented a letter from the Idaho State Tax Commission stating that Shoshone County is out of compliance, and comparable to the subject property. He stated the appellant didn't ask for an inspection, and he did offer it. James stated they have a recommendation submitted to adjust the value for parcel #RP45N03E102800A to \$32,860. After discussion, it was found both parties are interested in an in-person inspection. This will be scheduled for Monday, July 10. Commissioner Casady made a motion to accept the adjusted value of \$32,860 for parcel #RP45N03E102800A, seconded by Commissioner Zimmerman. The motion carried unanimously.

**11:30 AM HEARING:** Board of Equalization Valuation Appeal Hearing Pursuant to ID Code §63-501A – Atha Parcel #RPO09750000220A

Also, present: Jerry White, James Corning, Corey Clark, John Verlin

This was a written application with no appellant present. James Corning was sworn in to present testimony. The hearing was turned over to the appraiser James Corning who presented a letter from the Idaho State Tax Commission stating that Shoshone County is out of compliance and comparable sales. He stated the appellant did not speak with the Assessor's office before filing with the Board of Equalization. He also stated the cabin dwelling was built without a permit, which he confirmed with Planning and Zoning. Commissioner Casady made a motion to sustain the Assessor's value of \$293,793, seconded by Commissioner Zimmerman. The motion carried unanimously.

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**12:30 PM      HEARING:** Board of Equalization Valuation Appeal Hearing Pursuant to ID Code §63-501A – Volk Parcel #RP49N05E060235A

Also, present: Jerry White, James Corning, Corey Clark, John Verlin

This was a written application with no appellant present. James Corning was sworn in to present testimony. The hearing was turned over to the appraiser James Corning who presented a letter from the Idaho State Tax Commission stating that Shoshone County is out of compliance, and comparables to the subject property. He stated the owner called, and he completed an inspection and noticed a lot of differences in their records versus the property. The adjusted recommendation value is \$100,162. Commissioner Casady made a motion to accept the adjusted value of \$100,162, seconded by Commissioner Zimmerman. The motion carried unanimously.

**1:00 PM      HEARING:** Board of Equalization Valuation Appeal Hearing Pursuant to ID Code §63-501A – St. Maries Concrete Inc. Parcel #RP015650000250A

Also, present: Jerry White, James Corning, Corey Clark, John Verlin, Thomas Harold

Jerry White, James Corning, and the appellant Thomas Harold were sworn in to present testimony. The hearing was turned over to the appellant who stated the assessed value has gone up the last three years. He said you can't see the river and is in the floodplain. He has had it listed for sale for the last two years at a \$345,000 list price through Timber Realty. The hearing was turned over to the appraiser James Corning who presented a letter from the Idaho State Tax Commission stating that Shoshone County is out of compliance, comparables to the subject property, and a map of the subject property. The hearing was recessed for five minutes while Jerry confirmed the listing and price. Jerry confirmed the listing price of \$349,000. He stated he doesn't see a reason to have the value above that amount. Commissioner Casady made a motion to accept the adjusted value of \$349,000, seconded by Commissioner Zimmerman. The motion carried unanimously.

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**1:45 PM      HEARING:** Board of Equalization Valuation Appeal Hearing Pursuant to ID Code §63-501A – Beehner Parcel #48N04E262225A, #48N04E262250, #0095001600000, #095002300000, #0950024018A

Also, present: Kaitlyn James, Jerry White, Corey Clark, Matt Beehner, Minde Beehner

Jerry White, Kaitlyn James, and appellants Minde Beehner and Matt Beehner were sworn in to present testimony. The hearing was turned over to the appellant who presented their exhibits packet which included their 2020 BTA Appeal and pictures of their home. Minde noted the appraiser did make an adjustment to the condition on parcel #48N04E262225A from average to fair after she sent in some pictures. Adjusted value is \$441,038. The hearing was turned over to appraiser Kaitlyn James who presented a letter from the Idaho State Tax Commission stating that Shoshone County is out of compliance, 2022 sales in the Woodland Park area, and comparable sales to the subject property. Commissioner Zimmerman asked the Beehner's if they would allow the appraiser to do a physical inspection of the properties. They said no. Minde would agree to a sit-down with the appraiser and have a conversation. Commissioner Zimmerman stated they need comparable sales, which were not provided by the appellant. Commissioner Casady made a motion to accept the adjusted Assessor's value on parcel #48N04E262225A, and sustain the remaining assessments of \$3,962 for parcel #48N04E262250, \$99,164 for parcel #0095001600000, \$3,584 for parcel #095002300000 and \$1,930 for parcel #0950024018A seconded by Commissioner Zimmerman. The motion carried unanimously.

**2:30 PM      HEARING:** Board of Equalization Valuation Appeal Hearing Pursuant to ID Code §63-501A – Sauvage Parcel #RPD1550001013A, #RP15500010110A, #RPD15500010120A

Also, present: Jerry White, Katie Murray, James Corning, Corey Clark, John Verlin, Kelsey Shultz, Agnes Sauvage

Jerry White, Katie Murray and the appellant Agnes Sauvage were sworn in to present testimony. The hearing was turned over to the appellant who stated she bought the property in 2020, and at that time it had been on the market for 18 months. She stated this property was a church before her purchase. She thinks the square footage calculation may be off. She completed her own measurements that are different from the Assessor's records. She believes the property is unique and cannot be compared to a traditional house. She doesn't believe the comparables provided by the Assessor's office are truly comparable. The hearing was turned over to the appraiser Katie Murray who presented a letter from the Idaho State Tax Commission stating that Shoshone County is out of compliance, comparables to the subject property, comparable land sales, interior pictures of the basement, an aerial of the building and parking lot, a copy of Idaho Code 63-208 (1) which states that appraisal will be done off functional and actual use, and an aerial of sales in



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the area. Commissioner Dose asked the appraiser when the last time the property was measured, she said 2020. Commissioner Zimmerman asked the appellant if she had any comparable sales, she answered no because she doesn't think there are any. Commissioner Dose asked if there is time for the Assessor's office to re-measure, they said yes. The appellant agreed to have an appraiser come re-measure square footage. Commissioner Dose made a motion to sustain the Assessor's values of \$52,144 for parcel #RPD15500010120A, \$65,893 for parcel #RP15500010110A and \$330,179 for parcel #RPD1550001013A pending re-measurement of square footage by the appraiser, seconded by Commissioner Casady. The motion carried unanimously.

**3:15 PM      HEARING:** Board of Equalization Valuation Appeal Hearing Pursuant to ID Code §63-501A – Kapton Parcel #RPD04550030060A

Also, present: Jerry White, James Corning, Corey Clark, Mandy Kapton via conference Call

Jerry White, James Corning, and the appellant Mandy Kapton were sworn in to present testimony. The hearing was turned over to the appellant who stated she is a realtor and reviewed her comparables. The hearing was turned over to the appraiser James Corning who presented a letter from the Idaho State Tax Commission stating that Shoshone County is out of compliance, and comparable sales to the subject property. Mandy asked if the third comparable could be taken out as she doesn't believe its near her property at all. Following discussion from the board, Commissioner Dose made a motion to adjust the value to \$9.04/sq foot, for a subtotal of \$145,697, seconded by Commissioner Casady. The motion carried unanimously.



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**4:00 PM HEARING:** Board of Equalization Valuation Appeal Hearing Pursuant to ID Code §63-501A – Maleski Parcel #RPD04550060080A

Also, present: James Corning, Katie Murray, Corey Clark, Jerry White

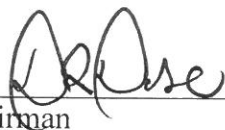
This was a written application with no appellant present. James Corning was sworn in to present testimony. The hearing was turned over to the appraiser James Corning who presented a letter from the Idaho State Tax Commission stating that Shoshone County is out of compliance, and comparables to the subject property. Commissioner Casady made a motion to sustain the assessor's value of \$172,634, seconded by Commissioner Zimmerman. The motion carried unanimously.

**4:30 PM HEARING:** Board of Equalization Valuation Appeal Hearing Pursuant to ID Code §63-501A – Cavanaugh Parcel #RP50N03E301300A

Also, present: Jerry White, James Corning, Katie Murray, Corey Clark

This is a written application with no appellant present. James Corning and Jerry White were sworn in to present testimony. The hearing was turned over to the appraiser James Corning who presented a letter from the Idaho State Tax Commission stating that Shoshone County is out of compliance and comparables sales to the subject property. He stated there has been no interior inspection for many years, if ever. He stated there is a recommendation for an adjusted value of \$802,560 based on a home site discrepancy. Commissioner Zimmerman made a motion to accept the adjusted value of \$802,560, seconded by Commissioner Casady. The motion carried unanimously.

ATTEST Tamie J. Eberhard  
County Clerk

Approved:   
Chairman

By:   
Deputy Clerk

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**Thursday, July 6, 2023**

Present:

Commissioners: David Dose - Chair

Tracy Casady

Jeff Zimmerman

Deputy Clerk: Sydney Millard

**8:00 AM      HEARING:** Board of Equalization Valuation Appeal Hearing Pursuant to ID Code §63-501A – DeShazer Parcel #RPO17350000020A

Also, present: Jerry White, James Corning, Corey Clark

This was a written application with no appellant present. James Corning was sworn in to present testimony. The hearing was turned over to the appraiser James Corning who presented a letter from the Idaho State Tax Commission stating that Shoshone County is out of compliance and comparable sales to the subject property. He stated the owners did call and he was able to do a physical inspection which prompted an adjusted value change of \$266, 792. Commissioner Zimmerman made a motion to approve the adjusted value of \$266,792, seconded by Commissioner Casady. The motion carried unanimously.

**9:00 AM      HEARING:** Board of Equalization Valuation Appeal Hearing Pursuant to ID Code §63-501A – Nickerson Parcel #RP48N02E206100A, #MH00795A, #RP49N02E058500A

*This meeting was rescheduled to Monday, July 10<sup>th</sup>.*

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**9:45 AM      HEARING:** Board of Equalization Valuation Appeal Hearing Pursuant to ID Code §63-501A – Wood Parcel #RP48N02E306725A

Also, present: Jerry White, Kaitlyn James, Corey Clark, Joe Avery, Matt Beehner, Ronald Wood, Sheila Wood

Jerry White, Kaitlyn James, Ronald Wood and Sheila Wood were sworn in to present testimony. The hearing was turned over to the appellant who presented sample sales similar to the subject property. He also stated he drives by two junk yards on his way home, helping to prove Pinecreek isn't a very desirable place to live. The hearing was turned over to the appraiser Kaitlyn James who presented a letter from the Idaho State Tax Commission stating that Shoshone County is out of compliance, a list of Pinecreek sales, a map of all the sales and a sales ratio of all gulch sales. Jerry White stated there will be an adjustment coming for the parcel. Commissioner Dose made a motion to schedule a re-hearing pending the re-adjusted value from the Assessor's office, seconded by Commissioner Casady. The motion carried unanimously.

**10:30 AM      HEARING:** Board of Equalization Valuation Appeal Hearing Pursuant to ID Code §63-501A – Hernandez Parcel #RP48N02E293060A

Also, present: Jerry White, Corey Clark, Kaitlyn James

This was a written application with no appellant present. Jerry White and Kaitlyn James were sworn in to present testimony. The hearing was turned over to the appraiser Kaitlyn James who presented a letter from the Idaho State Tax Commission stating that Shoshone County is out of compliance, sales for Pinecreek, maps of the home sales, comparable sales to the subject property, sales from gulches and interior photos. The board noted a lack of evidence from the appellant. Commissioner Casady made a motion to sustain the current Assessor's value of \$339,876, seconded by Commissioner Zimmerman. The motion carried unanimously.

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**11:00 AM      HEARING:** Board of Equalization Valuation Appeal Hearing Pursuant to ID Code §63-501A – Dose Parcel #49N02E306700A

Also, present: Jerry White, Kaitlyn James, Corey Clark, Matt Beehner

Kaitlyn James and Jerry White were sworn in to present testimony. The hearing was turned over Appraiser Kaitlyn James who presented letter from the Idaho State Tax Commission stating that Shoshone County is out of compliance, a list of sales in Pinecreek, a map of Pinecreek sales, a list of all sales in gulches from 2022 and comparable sales to the subject property. Commissioner Casady noted a lack of evidence in their application. Commissioner Zimmerman agreed. Commissioner Dose recused himself from deliberation and voting as the appellant is a family member. Commissioner Casady made a motion to sustain the assessor's value of \$238,344, seconded by Commissioner Zimmerman. The motion carried.

**12:00 PM      HEARING:** Board of Equalization Valuation Appeal Hearing Pursuant to ID Code §63-501A – Traughber Parcel #RP48N01E369500A

Also, present: Jerry White, Corey Clark, Kaitlyn James, Connie Holmquist, Tim Traughber via conference call, Joe Avery, Harold Bruner, Elizabeth Bruner

Jerry White, Kaitlyn James and appellant Tim Traughber were sworn in to present testimony. The hearing was turned over to the appellant who noted road conditions are poor, traffic has increased, and increased potholes. He reviewed comparable listings that are currently for sale. He questioned improvements that were listed on his assessment notices. The hearing was turned over to appraiser Kaitlyn James who presented a letter from the Idaho State Tax Commission stating that Shoshone County is out of compliance, a list of sales in Pinecreek, a map of sales in Pinecreek, a list of all of the sales in the gulches and comparable sales to the subject property. Commissioner Casady noted there was no documentation provided by the appellant supporting his application. Commissioner Zimmerman made a motion to sustain the Assessor's value of \$446,939, seconded by Commissioner Casady. The motion carried.

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**12:30 PM      HEARING:** Board of Equalization Valuation Appeal Hearing Pursuant to ID Code §63-501A – Bruner Parcel #RP47N01E010200A

Also, present: Jerry White, Kaitlyn James, Corey Clark, Connie Holmquist, Joe Avery, Harold Bruner, Elizabeth Bruner

Jerry White, Kaitlyn James, and appellants Harold Bruner and Elizabeth Bruner were sworn in to present testimony. The hearing was turned over to the appellants who stated the house was purchased last year. A fee appraisal was done at that time which came out to an assessed value of \$732,943. The hearing was turned over to the appraiser Kaitlyn James who presented a letter from the Idaho State Tax Commission stating that Shoshone County is out of compliance, a list of sales in Pinecreek, a map of the sales, a sales ratio of all the gulches in like areas and comparable sales to the subject property. Commissioner Zimmerman asked the appellant if they have a timber exemption. Harold Bruner stated he will have one next year. Commissioner Dose made a motion to accept the fee appraisal amount of \$732,943, seconded by Commissioner Zimmerman. The motion carried unanimously.

**1:00 PM      HEARING:** Board of Equalization Valuation Appeal Hearing Pursuant to ID Code §63-501A – Nestor Parcel #RP48N01E369400A

Also, present: Jerry White, Kaitlyn James, Corey Clark, Connie Holmquist, Craig Nestor, Cathy Nestor, Joe Avery, Dwight Johnson, Elizabeth Johnson, Lydia Mika

Jerry White, Kaitlyn James and appellants Craig Nestor and Cathy Nestor were sworn in to present testimony. The hearing was turned over to the appellants who listed things they believe lower property values. This includes an increase of recreation vehicles driving on the road which creates more dust and noise. Due to this there is an increase in potholes. You must drive by wrecking yards to get to the subject property. Appellant noted they are retired and on a fixed income. Jerry White asked the appellants if they have ever applied for a blight on any of the wrecking yards. Cathy Nestor said she wasn't aware that was an option. The hearing was turned over to appraiser Kaitlyn James who presented a letter from the Idaho State Tax Commission stating that Shoshone County is out of compliance, sales from Pinecreek in 2022, a map of the sales, a ratio study with all of sales in gulches in like areas and comparable sales to the subject property. Craig Nestor questioned the assessment of the basement. He stated it's not finished. Kaitlyn said its currently listed as  $\frac{3}{4}$  finished. Craig Nestor said he would be happy to have the appraiser come look at the basement. An appointment was scheduled for 10 am Monday, July 10. Commissioner Casady made a motion to allow time for the basement to be re-assessed, seconded by Commissioner Zimmerman. The motion carried unanimously.

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**2:00 PM**      **HEARING:** Board of Equalization Valuation Appeal Hearing Pursuant to ID Code §63-501A – Dose Parcel #RP48N02E306850A

*This meeting was canceled by the appellant.*

**2:45 PM**      **HEARING:** Board of Equalization Valuation Appeal Hearing Pursuant to ID Code §63-501A – Avery Parcel # RP47N01E011300A, #RP47N01E011975A

Present:

Commissioners: Tracy Casady  
Jeff Zimmerman

Deputy Clerk: Sydney Millard

Also, present: Jerry White, Kaitlyn James, Katie Murray, Connie Holmquist, Joe Avery, Matt Beehner, Lydia Mika, Dwight Johnson, Elizabeth Johnson

Jerry White, Connie Holmquist, Katie Murray, Kaitlyn James and appellant Joe Avery were sworn in to present testimony. The hearing was turned over to Joe Avery stated his main concern is over the one-acre homesite on both parcels. He doesn't understand how the value was calculated. Jerry explained they use comparable sales. The hearing was turned over to appraiser Katie Murray who provided comparable sales for both subject properties. Commissioner Zimmerman noted they must go by Idaho Code, which burdens the appellant to prove the Assessor was in error. He noted Joe did not provide comparable sales. Commissioner Casady made a motion to sustain the Assessor's value of \$367,968 for parcel #RP47N01E011975A, and \$397,029 for parcel #RP47N01E011300A seconded by Commissioner Zimmerman. The motion carried.

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**3:30 PM      HEARING:** Board of Equalization Valuation Appeal Hearing Pursuant to ID Code §63-501A – Johnson Parcel #RP48N01E369300A

Also, present: Jerry White, Connie Holmquist, Kaitlyn James, Katie Murray, Dwight Johnson, Elizabeth Johnson, Joe Avery, Lydia Mika, Matt Beehner

Kaitlyn James, Connie Holmquist, Jerry White and appellants Dwight Johnson and Elizabeth Johnson were sworn in to present testimony. Appellant stated they bought the property in 2011, which had the access road, water, and sewer at the time. At that time, the approximate value was \$6,000 an acre. The electricity improvement was completed in 2016 for \$8,000. One of their issues for the 2023 assessment was with the waste, which has since been adjusted by the Assessor's office. This adjusted value was presented to the board. Appellant reviewed their compiled comparable sales. Jerry White stated these were inaccurate. Connie reviewed the corrections. The hearing was turned over to appraiser Kaitlyn James who presented comparable sales to the subject property. Commissioner Casady made a motion to sustain the Assessor's value of \$219,207, seconded by Commissioner Zimmerman. The motion carried.



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**4:00 PM Milo Creek Watershed District**

Also, present: Ben Allen, Karey Eddy, Connie Holmquist, Matt Beehner, Joe Avery, Dwight Johnson, Elizabeth Johnson, Jolene Rohrs, Andy Doman, Joe Guardipee

Ben recapped the previous meeting of the board regarding Milo Creek Watershed District. He stated that the Treasurer confirmed delinquencies can be certified back to 2019. He noted a revised resolution has been presented to the board for review. Commissioner Casady made a motion to accept Resolution 2023-15, seconded by Commissioner Zimmerman. The motion carried.

**COUNTY OF SHOSHONE**

**RESOLUTION NO. 2023-15**

WHEREAS, the Board of Shoshone County Commissioners met on November 2, 2021, and again on June 14, 2023, for purposes of reviewing documentation from the Idaho State Tax Commission confirming the recognition of Milo Creek Watershed Improvement District as a taxing district for property taxing purposes;

WHEREAS, the documentation submitted to the State Tax Commission evidenced and supported the existence of the organization of Milo Creek in 1998, as a duly organized and recognized taxing district, pursuant to Idaho Code Section 42-3701 et seq;

WHEREAS, Idaho Code authorizes that upon consent of the Board of County Commissioners, a taxing district may certify its delinquencies and present them to the County Treasurer for collection subject to any established fee for the same;

NOW THEREORE BE IT RESOLVED, that the County having reviewed the verification and confirmation of the Idaho State Tax Commission that Milo Creek Watershed District is a taxing district under the laws of the State of Idaho, the County hereby grants consent for the Milo Creek Watershed District to annually certify its delinquencies to the tax rolls for purposes of collection by the Shoshone County Treasurer subject to the established fee;

IT IS FURTHER RESOLVED that 2019, 2020, 2021 and 2022 delinquencies may be certified for purposes of collection.

DATED this 6<sup>th</sup> day of July, 2023.

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BOARD OF COUNTY COMMISSIONERS

s/Tracy Casady

Tracy Casady, Commissioner

s/Jeff Zimmerman

Jeff Zimmerman, Commissioner

Attested to by:

s/Sydney Millard

Sydney Millard, Deputy Clerk

ATTEST Tamie J. Eberhard  
County Clerk

Approved: 

Chairman

By:   
Deputy Clerk

BOOK 2023-07-17

PROCEEDINGS COUNTY COMMISSIONERS

SHOSHONE COUNTY, IDAHO

BOOK 2023


Friday, July 7, 2023

9:00 AM To Discuss Water Solutions

*This meeting was canceled.*

ATTEST Tamie J. Eberhard  
County Clerk

Approved:   
Chairman

By:   
Deputy Clerk