



July 3, 2023, Emmett, Idaho

Pursuant to a recess taken on June 27, 2023, the Board of Commissioners of Gem County, Idaho, met in regular session this 3rd day of July, 2023, at 8:30 a.m.

Present:	Bill Butticci	Chairman
	Kirk Wille	Commissioner
	Mark Rekow	Commissioner
	Shelly Tilton	Deputy Clerk

Whereupon the following proceedings were had, to-wit:

July 3, 2023

**REVIEW AND APPROVAL OF AGENDA:** The Commissioners reviewed the agenda. A motion was made by Commissioner Rekow to approve the agenda as presented. It was seconded by Commissioner Wille and carried unanimously.

**PROSECUTING ATTORNEY MATTERS:** Deputy Prosecutor Tahja Jensen met with the Commissioners to discuss legal matters. Board of Equalization process and decision making authority was discussed.

**JUVENILE PROBATION OFFICE SCHEDULE/HOURS CHANGE REQUEST:** Juvenile Probation Supervisor Shannon Carter met with the Commissioners to discuss a request to change hours for the office. In trying to get parents more involved she is requesting office hours of four 10 hour days Monday - Friday to allow them to stay later in the day for parents who work and can't make it to day time appointments. Meetings after 5:00 p.m. would be by appointment only with the doors locked for safety. She said there is currently only one person in the office at times. She said another option could be to schedule occasional after hours appointments and adjust their schedule the following day. She discussed a LEAP program that provides for goal setting and working toward the goals. Adding an additional exit door and cameras to the Juvenile Probation building was discussed. The Commissioners didn't have any objection to allowing the four 10 hour days.

## Commissioner Minutes 07-03-23

A motion was made by Commissioner Wille to allow the staff to work four 10 hour days. It was seconded by Commissioner Rekow and carried unanimously.

**CONSENT AGENDA:** A. Copier Lease for Motor Vehicle Service with Valley Office Systems, B. Mutual Assistance Compact for Law Enforcement Services for the Avimor Development between Gem County Sheriff's Office and the City of Eagle/Ada County Sheriff's office, C. Nomination of Commissioner Bill Butticci to serve as Gem County's Representative on the Southwest District Health Board of Health.

A motion was made by Commissioner Wille to approve items A. through C. on the consent agenda as presented. It was seconded by Commissioner Rekow and carried unanimously.

### **REQUEST FOR TAX AND/OR FEE CANCELLATION FOR KENNY & TRUDY**

**ELLIOTT ASSESSOR'S PARCEL RP07N01W307600:** Assessor Hollie Ann Strang discussed an audit they are doing on properties for homeowner's exemptions. They have sent out postcards advising people of the exemption. The Elliotts had applied for the exemption but it hadn't been completed due to a county error. Assessor Strang is requesting the exemption amount be cancelled for the Elliotts as they were unaware that it hadn't been applied.

A motion was made by Commissioner Rekow to approve the request for tax and/or fee cancellation on Assessor's parcel RP07N01W307600. It was seconded by Commissioner Wille and carried unanimously.

### **PUBLIC DEFENSE CONTRACTING AND BUDGETING FOR FISCAL YEAR 2024:**

Commissioner Wille spoke with Public Defender Jay Kiiha about continuing with the contract until the state takes public defense over next summer and if the budget is sufficient. Jay will be scheduled to discuss this with the Commissioners on a future agenda.

**MINUTES APPROVAL:** The minutes for June 26 and 27<sup>th</sup> were reviewed. Commissioner Rekow made a motion to approve the minutes of June 26 and 27<sup>th</sup> as presented. It was seconded by Commissioner Wille and carried unanimously.

**PUBLIC WALK-IN:** No members of the public met with the Commissioners.

**ROAD DEPARTMENT UPDATE:** Road Supervisor Neal Capps met with the Commissioners. He reviewed projects the department is working on. Topics discussed included tree and brush removal, dust

stabilization for roads, cattle guard cleaning and replacement, road patching and equipment maintenance.

**INSURANCE CLAIM FOR ROAD DEPARTMENT T3 TRUCK:** Neal discussed information obtained from the insurance adjuster regarding the T3 truck that was involved in an accident. Insurance reimbursement options whether the county decides to keep or surrender the truck were reviewed. Neal would recommend surrendering the truck and bed for the insurance payment as it is an older truck and not worth keeping for parts for the lower insurance refund amount.

A motion was made by Commissioner Wille to accept Neal's recommendation for the insurance value on the T3 truck. It was seconded by Commissioner Rekow and carried unanimously.

The motion was amended to include signing the title for the truck. The amended motion was seconded by Commissioner Rekow and carried unanimously.

**CLARIFICATION OF IMPACT FEES TO BE USED FOR EQUIPMENT:** Neal discussed impact fees stating that they can only be used for new equipment, it can not be used for replacement of existing equipment.

**GROUNDWATER STUDY DISCUSSION:** Ken Skinner with the U.S. Geological Survey (USGS) met with the Commissioners to discuss options for studying groundwater levels. Ken discussed the water quality monitoring that the county has been doing the last several years. Groundwater level studying had been done in the county for many years, stopping around 2009. Ken believes that may have been a statewide study during that time. He provided a map of level measurements in wells since 2015 monitored by USGS as well as Idaho Department of Water Resources (IDWR). The map provides locations of the wells being tested, Ken will send trend information for these wells. Ken said that all of the measurements in Gem County, shown on the map, have been done in the fall, they would want the data collection to continue to be done in the fall. The cost would be approximately 85,000 with grant funding of 32,000 that could be put towards that if spatial analysis is being done along with the data collection making the total for the county around \$53,000. It would cost approximately \$50,000 for data collection without the spatial analysis and there is no grant funding available for data collection only. This would be in addition to the \$20,000 the county is currently spending for quality monitoring. The possibility of pausing on the water quality while the water levels are studied to free up those funds was discussed. Ken said that reducing the number of wells could reduce the cost

some. Ken mentioned that not all wells are studied every year as some property owners don't allow access every year. Commissioner Wille will check with IDWR to see if this is data they collect and are able to provide prior to making a decision on spending the money on the study. The topic will be added to a future agenda.

**The Commissioners recessed at 12:00 p.m. for lunch to reconvene at 1:00 p.m.**

**HOW ASSESSED VALUE AND NEW CONSTRUCTION AFFECTS THE BUDGET:**

Assessor Hollie Ann Strang discussed property values, new construction and how they affect budgeting. Assessor Strang stated that property value doesn't change the amount the county can budget, new construction does increase the amount that can be budgeted to account for that amount of new development. She discussed the occupancy missed roll that that accounts for property that misses the regular assessment roll. New construction roll values properties, occupancy roll taxes for the portion of the year the owner occupied the property. She said the occupancy roll is not estimated. Shawna Roeber from the State Tax Commission was introduced. Information the Assessor's office uses to determine trends and property value was discussed. Values are set and assessment notices are sent out to property owners. By the 2<sup>nd</sup> Monday in July the Commissioners have made any adjustments and by the 4<sup>th</sup> Monday in July the values are certified to the Clerk's office and provided to the State Tax Commission to prepare for levies to be set. Hollie Ann stated that an increase in property value isn't directly related to an increase in taxes and discussed tax and value shifting. She referred the Commissioners to a video created by the Idaho Association of Counties that she will forward to them to review if they would like that would provide more detailed information on this process.

A motion was made by Commissioner Rekow to recess as a Board of Commissioners and convene as a Board of Equalization. It was seconded by Commissioner Wille and carried unanimously.

**BOARD OF EQUALIZATION: LOREN DUGAN APPEAL** While being recorded an assessment appeal was heard from Loren Dugan on Assessor's Parcels RPC83200000030 and RP00311205. Assessor Hollie Ann Strang Appraiser Gary Harkless and applicant Loren Dugan were sworn in.

Loren Dugan stated he doesn't mind paying taxes but doesn't want to pay more than his fair share. He said values should reflect what the property could sell for. He said he was

looking at properties that sold in 2022 and reviewed comparable properties he provided in his appeal. He discussed his property assessment going up over 10% this year when he believes the market is going down. He discussed a market analysis he provided from John West from West Real Estate Group, this analysis concluded a value that the applicant feels is low for his home. Gary Harkless presented the Assessor's valuation. He stated that values are set as of January 1<sup>st</sup> of this year, any downturn in valuation after that date would be reflected in next year's value. Gary reviewed comparable properties. Gary said the decline that is being seen is not as much in the price on the homes but rather the time on the market. Assessor Strang discussed a lag in the market in response to a question from Commissioner Butticci. She said that the realtors association that our local realtors are members of said that April 2023 was the first decline they had seen in the area since 2019.

Mr. Dugan feels that value should be based upon what he can sell the home for. He said he can't sell the land separate from the home. He said that sometimes you have to drop the top and bottom numbers. He doesn't feel he could sell his home for a million dollars.

Commissioner Rekow said he appreciates the applicant providing the information and understands his position. He is sympathetic to the situation. He said that the timeframes answer many questions for him, he feels there is a rational explanation as to how the value was arrived at within those timeframes.

Commissioner Butticci stated he feels the Assessor's office has been able to substantiate their value.

Commissioner Wille agrees with the analysis. He said it is unfortunate that we all get caught up in markets. He thinks the timing causes the disconnect, with timeframes being bound by certain dates to assess the properties.

Commissioner Rekow said that the system isn't perfect but it is what there is to work with within what the legislature has set.

A motion was made by Commissioner Rekow to uphold the Assessor's valuation. It was seconded by Commissioner Wille and carried unanimously.

**PAYETTE RIVER REGIONAL TECHNICAL ACADEMY (PR2TA)**: While being recorded an appeal was held to hear a Property Tax Exemption request for PR2TA. Assessor Hollie Ann Strang and applicant Patrick Goff, Superintendent/Principle of the school were sworn in and discussed the expemption request. Mr. Goff said they expanded their campus and assumed the exemption was taken care of during the bond process. Commissioner Butticci clarified that the filing date for the exemption had been

## Commissioner Minutes 07-03-23

missed. Patrick stated that they had completed a lot of paperwork and hadn't realized this hadn't been done. Assessor Strang said she had worked with Mr. Goff on a previous property. This property was purchased in November. There was an issue with the deed on this property with the seller not deeding out correctly so it was in a box in the Assessor's office, because of this an Assessor employee had brought the missed exemption to Assessor Strang's attention. To receive the exemption the property had to have been used by January 1<sup>st</sup> and had a deadline of April 15<sup>th</sup> to apply for the exemption. All of the required paperwork has been submitted. She stated that approval of this exemption could set a precedent but she also understands this is a taxing district. It was discussed that if denied with the BOE the school would be able to appeal to the Board of Tax Appeals; however, such appeals for expemtions having been appealed to the BTA in the past were denied as the BTA held to the deadlines set in Idaho Code.

Commissioner Butticci feels this is a special case with it being tax dollars. Commissioner Wille agrees that with deadlines being there for a reason but stated that this would be taxing the taxpayers further. Commissioner Rekow said that he can't recall having an issue like this, he would support the exemption as it seems to be the most logical course of action. Commissioner Butticci re-itterated it would be paid with tax dollars and doesn't feel this will set precedent based on the situation.

A motion was made by Commissioner Wille to grant the appeal for Payette Technical Acadamy. It was seconded by Commissioner Rekow and carried unanimously.

**ASSESSOR'S ADMINISTRATIVE REQUESTS:** While being recorded Assessor Hollie Ann Strang presented various parcels for which she was requesting value adjustments. Assessor Strang was sworn in. Parcels presented for value adjustments included Rock Creek Ranch LLC RP06N01E137200, Oak Street Investment RP06N01W181023, Donovan and Sharon Holford RPE40200T00200, John Niemeyer RP06N01W078707, Theodore and Samuel True RP06N02W243150, Robert and Elosa Walker RP07N01E020000, Debbie Dupree MH07N03W252690, Scott Hunter RP07N01E163938, Larry Smith MH06N03W118438, Lori Dixon and Mark Allen MH06N02W128738, Lori and Mark Dixon RP06N02W128738, David Spadling MH07N01W326560, David and Margaret Spradling RP07N01W326560, Larry Smith Revocable Living Trust RP06N03W118438, Rio LLC RP07N01W248860, 4 Wood LLC RP07N02W360000, Chris Macaw RP09N01E110150, Lawrence Smith MHP0812B000030, Kevin Hale RPC60920020040, Melvin and Linda Brombard RP08N01E348400 and A-H Propeties LLC RP08N01E260000.

A motion was made by Commissioner Rekow to amend the administrative requests as presented by Assessor Hollie Ann

strang. It was seconded by Commissioner Wille and carried unanimously.

**CARROLL AND BLANE CARLOCK CASUALTY LOSS EXEMPTION:** While being recorded a Casualty Loss Exemption was heard. Assessor Hollie Ann Strang was sworn in and presented the exemption request. She stated that a call was received from Carroll Carlock stating that a fire caused a total loss to the mobile home cover. Assessor Strang stated that Mr. Carlock requested that the land be adjusted also, she said it was not adjusted as the land was not damaged.

A motion was made by Commissioner Wille to amend the value as presented. It was seconded by Commissioner Rekow and carried unanimously.

Assessor Strang also presented a Casualty Loss Exemption request for Blane Carlock on the mobile home that was damaged by the same fire as discussed above.

A motion was made by Commissioner Rekow to amend the Assessor's recommended value for casualty loss on property by Blane Carlock parcel number MH10N01E350000 and that the new value be \$3056.00. It was seconded by Commissioner Wille and carried unanimously.

**WARNER COMMERCIAL PROPERTIES:** While being recorded an assessment appeal by Warner Commercial Properties on parcel RP06N01W078959 was heard. Assessor Strang, Appraiser Martha Heuston, State Tax Commission Representative Shauna Roeber and applicant Trent Warner were sworn in.

Trent Warner stated he was concerned with his valuation and believe it to be pretty far out of line. Commissioner Butticci asked about the comparable properties Mr. Warner had included with his appeal. He stated he had a broker provide the information. He stated there have been no improvements made to the property for over 10 years. He wondered if a new roof will cause his value to increase further.

Assessor Strang discussed the broker opinion being a different value than the assessed value because it is for a different purpose. Appraiser Martha Heuston discussed an improvement adjustment that is recommended for this property. Martha stated the adjustment brings the valuation in line with comparable properties. Martha stated that the broker opinion isn't able to be used as the Assessor's office uses mass appraisal. Martha reviewed comparable properties used to determine the average price per square foot. Martha also stated that Gem County's commercial values were found to be out of compliance based on the ratio study performed by the State Tax Commission. She said that comparable sales prices show the Assessor's recommended value is within 10% of market value.

## Commissioner Minutes 07-03-23

Commissioner Wille clarified that a reduction is being recommended.

Commissioner Butticci stated that commercial is always more difficult, being a small community there isn't as much available to compare to. He feels the Assessor's information is solid. The applicant presented good information but hasn't proved the value to be incorrect.

Commissioner Wille was concerned about the large disparity between the Assessor and Applicant's numbers. He feels the adjustment will bring those closer.

Commissioner Rekow feels this is a tough call. The applicant's comments of not making improvements and needing a new roof were noted. He said he is torn as to if the amount of adjustment is enough but with no proof that a change is warranted he would support the Assessor's valuation.

A motion was made by Commissioner Wille to uphold the Assessor's amended valuation of \$816,844 as presented. It was seconded by Commissioner Rekow and carried unanimously.

**RICHARD AND JOHANNAH SNYDER:** While being recorded an assessment appeal by Richard and Johannah Snyder on parcels RP06N01E077200 and RP06N01E083600 was heard. Commissioner Butticci provided process information for the appeal. Assessor Strang, Appraiser Meghan Higuera State Tax Commission Representative Shauna Roeber and the applicants Richard and Johannah Snyder were sworn in. Clerk Tilton provided some additional appeal hearing information.

Johannah said their property is large with a lot of natural mountainous habitat. She said an agriculture exemption came automatically with the land without them requesting it as that is how it had always been used. They haven't changed the use of their land. Richard stated that they don't plan to break it down to add additional homes. Johannah doesn't feel that they are being compared to properties in their geo-economic area. She feels properties that are comparable have more services than they have and those properties are more flat than their property is. She discussed sales she found to use as comparable, stating there have been no sales in their area in several years. Richard mentioned the increase in their value from last year to this year. Johannah listed off the services she doesn't have that people in other areas have access to.

Assessor Strang discussed the building permit that is available on the second parcel. She said they are not currently being appraised for a view. She said Ola, Sweet and the Butte are all in the same type of area according to the Assessor's office and explained the considerations as to why that is the case. She discussed the difference between services and amenities and described how comparables are adjusted to bring



## Commissioner Minutes 07-03-23

them more in line with each other also stating that comparables in a neighboring county were used to find more comparable properties. Agriculture Appraiser Meghan Higuera reviewed the valuation of the property. Meghan stated that a survey is sent out each year for properties with 20 acres or more. She said that during a phone call Mr. Snyder stated the property wasn't being used for agriculture any more. Meghan discussed requirements for an agriculture valuation. Because paperwork for the agriculture valuation was not received from the Snyders the property was moved to market valuation. Meghan reviewed comparable properties in Gem County and also in Boise County. Meghan discussed possible qualification if a contract with Fish and Game for an HIP program is provided or if they start using it agriculturally again.

Johannah discussed actual and functional use of the property, stating that they are not using potential available building permits. She said that Fish and Game has agreed to do a winter planting for birds commending them on how well they have taken care of the land. They haven't received the written agreement from Fish and Game yet. Richard stated they are relying on Fish and Game to have this done and they haven't heard back because the representative is busy. He discussed work they have done to the property. He wondered about making an agreement with the county to leave the property a natural habitat.

Commissioner Butticci said he appreciates the applicants trying to keep the property in the natural state but stated there are codes that have to be followed. He explained that the agricultural valuation is what has changed, moving it to market valuation. He stated the current market is a driving factor.

Commissioner Wille asked the Assessor about homestead value. Assessor Strang stated that had the property remained agricultural there would be no building acres.

Commissioner Rekow asked how the Fish and Game agreement works with valuation. Assessor Strang stated it is similar to an agricultural valuation. Once the agreement is in place the change in value could be applied for. The deadline each year is April 15<sup>th</sup>.

Assessor Strang stated they are not trying to run anyone out of the county; she doesn't make decisions on a whim and is bound by Idaho Code.

Mr. Snyder wondered what would happen if it reverted back to grazing. Assessor Strang said that they would value the property as whatever is happening with it as of January 1<sup>st</sup>. She verified the shop improvement has been valued for quite some time.

Commissioner Minutes 07-03-23

Mr. Snyder said they had no problems with the previous Assessor, they were able to make verbal arrangements with him.

Commissioner Wille stated he believes the Assessor's office has done a good job in going out to Boise County to get more similar comparables. Each of the Commissioners reiterated options that can get the property back into an agricultural/conservation value.

A motion was made by Commissioner Rekow on appeal by Richard and Johannah Snyder on parcels RP06N01E077200 and RP06N02E083600 to uphold the Assessor's valuation. It was seconded by Commissioner Wille and carried unanimously.

A motion was made by Commissioner Rekow to recess as a Board of Equalization and re-convene as a Board of Commissioners. It was seconded by Commissioner Wille and carried unanimously.

**The Board recessed at 5:10 p.m. to 8:30 a.m. on July 10, 2023.**

Approved: \_\_\_\_\_  
Chairman

Attest: \_\_\_\_\_  
Clerk