



July 6, 2021, Emmett, Idaho

Pursuant to a recess taken on June 27, 2021, the Board of Commissioners of Gem County, Idaho, met in regular session this 6th day of July 2021, at 8:30 a.m.

Present:	Mark Rekow	Chairman
	Bill Butticci	Commissioner
	Bryan Elliott	Commissioner
	Sarah Story	Deputy Clerk

Whereupon the following proceedings were had, to-wit:

The Commissioners did not meet on July 5, 2021 in observance of Independence Day.

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Commissioner Elliott was absent from the meeting.

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 Butticci and carried unanimously.

ADA PROJECTS BUDGETING DISCUSSION: Code Enforcement Officer Larry Robertson and Clerk Shelly Tilton met with the Commissioners to talk about budgeting for various American's with Disabilities Act (ADA) projects. Projects that have been completed as well as those remaining were reviewed.

COVID UPDATES: Emergency Operations Manager Laurie Boston provided updates on the current weekly COVID numbers, the recovery rate, percentages of county residents that have received the vaccine and the Delta variant. She also talked about an evacuation plan in the event of wildfires. Valor Health Marketing Manager Staci Carr provided trend percentages, urgent care and emergency room numbers, the number of tested completed and the number of vaccines provided.

CONSENT AGENDA: The consent agenda included: A. Egizi Rezone Findings, Conclusions, Conditions, Order, B. Gem County Ordinance 2021-07 Egizi Rezone, C. Badger Land Minor Subdivision

plat, D. Badger Land Minor Subdivision Capital Improvement Plan (CIP) Road Mitigation Agreement, E. Addendum to sales and service agreement between Boise Office Equipment and Gem County and addendum (Idaho MUNI) for Extension Office copier, F. Idaho Department of Parks and Recreation grant agreement form for docks at Black Canyon Reservoir and G. Consultant agreement for professional services with Logan Simpson for Comprehensive Plan updates.

A motion was made by Commissioner Butticci to approve items A-G as presented. It was seconded by Commissioner Rekow and carried unanimously.

PUBLIC WALK-IN: Resident Joe Morton talked about impact fees, the Comprehensive Plan, concerns with the Logan Simpson contract, challenges with the Planning and Zoning Department and the county budget.

MINUTES: The minutes from June 28, 2021 were reviewed. A motion was made by Commissioner Butticci to approve the minutes for June 28, 2021 as amended. It was seconded by Commissioner Rekow and carried unanimously.

Commissioner Elliott joined the meeting.

INDIGENT APPLICATIONS: At 11:07 a.m. a motion was made by Commissioner Rekow, seconded by Commissioner Butticci and carried unanimously to go into executive session under Idaho Code 74-206(1)(d) for indigent matters with a roll call vote as follows: Commissioner Butticci, aye, Commissioner Elliott, aye, and Commissioner Rekow, aye.

16-026	Medical Application
21-019	Medical Application-Involuntary Mental Hold

Regular session reconvened at 11:15 a.m.

Commissioner Butticci made a motion that on case# 16-026 to approve and on case# 21-019 to deny because the Commissioners do not have jurisdiction on Involuntary Mental Holds per Idaho Code 66-327(a). It was seconded by Commissioner Elliott and carried unanimously.

PROSECUTING ATTORNEY MATTERS: Deputy Prosecuting Attorney Tahja Jensen spoke on various county legal matters.

ROAD DEPARTMENT UPDATES: Road and Bridge Supervisor Neal Capps provided updates on various projects that they are working on. Other items that he talked about were trucks, road permits,

impacts, the budget and a contract for a mower. Steve Posten, the shop foreman, talked about a sander they use.

The Commissioners recessed at 12:05 p.m. for lunch to reconvene at 1:30 p.m.

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 Elliott and carried unanimously.

BOARD OF EQUALIZATION- ADMINISTRATIVE REQUESTS FOR VALUE

CHANGES: While being recorded, valuation of administrative parcels were reviewed. Those present were Assessor Hollie Ann Strang, Clerk Shelly Tilton and Deputy Prosecutor Tahja Jensen. Assessor Hollie Ann Strang was sworn in.

Hollie Ann discussed adjustments being requested in order to make valuation fair and equitable for the parcels.

Parcels reviewed for valuation change included RP08N01E117850 for Benjamin and Andi McNeVins, RP06N02W173713 for Fry Family Trust, RP06N03W015400 for Deborah Sue and David Alan Reek, RPC50420010080 for Flaherty Family Trust & Rebecca M. Cool Family Trust, RP07N02W250863 for Jess William and Jacob Gerald Dillwith, RP07N03W278920 for Kimberlie McCarver, RP07N03W358645 for Carolyn L. Pree, RP06N02W159525 for Christina Lee Presley and Edwin M. DeWitt, RP06N01W091955 for Marshall and Pamela Scattone, RPC50700010160 for Kurt B. and Kathryn Ann Benson, RPC50400000250 for Thomas W. and Ida T. Buck, RP07N01W273240 for Charles A. Lox and Ellen A Knapp, RP06N02W147350 for Richard R. and Charleen B. Van Beek, RP07N01W330789 for Rex N. and Beverly A. LaBrie, RP06N02W014975 for Philip and Janis English, RPE1900001018A for Joseph and Rebecca F. Green, RPC89300000020 for Gregory V. and Louise H. Walker, MH08N01E266406 for Susanne Hallmark McCann, RP08N01E266405 for Susanne Hallmark McCann, RP07N01W116025 for Deborah Ann Pape, RP06N01W043601 for Michael H. and Christine M. Samson, RP07N01W102760 for Amy E. English, RPE10600030030 for Aaron Patrick and Jacqueline Katchmar, RPC95000010010 for Darrell G. and Carolyn S. Taylor Intervivos Trust, RPC95000020010 for Michael David Graviet, RPC95000020020 for Darrell Coleman, RPC95000020030 for Blanksma Metal Bldgs LLC, RPC95000030010 for Del Sol LLC, RPC95000030020 for Running Bear Holdings LLC, RPC9500003003A for Running Bear Holdings LLC, RPC9500003004A for Running Bear Holdings LLC, RPC95000030050 for Running Bear Holdings LLC, RPC95000030060 for The B H Szy Trust, RPC95000030070 for 2536 W. Success Way LLC, RPC95000030080 for Larry and Linda A. Nichols, RPC95000030090 for Larry and Linda Nichols, RPC95000030100 for Covia Solutions Inc, RPC95000040010

for Troy and Scott Holdings, LLC, RPC95000040020 for Barry and Nancy Beeman, RPC95000040030 for Barry S. Beeman II, RPC95000040040 for Riteway Properties, LLC, RPC95000040050 for RF Emmett Shop LLC, RPC95000040060 for RF Emmett Shop LLC, RPC95000040070 for Cada Ventures LLC and RPC95000040080 for Cada Ventures LLC and RP06N01W094988 for Mark E. and Teresa M. Larose.

A motion was made by Commissioner Butticci to accept the administrative request for value change from the Assessor Hollie Anne Strang as presented. It was seconded by Commissioner Elliott and carried unanimously.

BOARD OF EQUALIZATION- LEAH BARRUS RP07N02W268825 VALUATION

APPEAL: Commissioner Rekow has recused himself from this meeting due to personal knowledge of the appellant. While being recorded, an assessment appeal was heard for Leah Barrus on Assessor's Parcel RP07N02W268825. Those present were Assessor Hollie Ann Strang, Deputy Appraiser Martha Heuston, Deputy Prosecuting Attorney Tahja Jensen. Deputy Appraiser Martha Heuston and Leah Barrus were sworn in. Assessor Hollie Ann Strang was previously sworn in.

Property owner Leah Barrus explained that they had their property appraised in November 2020. The appraisal value and the assessed value from the county was approximately 6 weeks apart. She advised that the appraisal value is approximately \$100,000.00 less than the assessed value. She is asking for the Commissioners to consider the appraised value since she believes that it is closer to true value. She provided comparisons (comps) for the Commissioner for review.

A motion was made by Commissioner Elliott to add to the record the comps that were provided by the home owner. It was seconded by Commissioner Butticci and carried unanimously. The appeal process was discussed.

Deputy Assessor Martha Heuston spoke on how she calculates the market value with a ratio study. She spoke about median sales, the real estate review and advised that in order to be in compliance they have to be at fair market value and rural, dwellings and out-buildings were assessed at 40% higher. She reviewed the Assessor's comps and advised that they cannot use the comps from Leah because they are not 2020 Gem County sales. She also explained that House Bill 561A was vetoed and that the intent of that Bill was to allow fee appraisals to be used to automatically reduce the property value during an appeal. She explained the reasons for the veto of the Bill. She also talked about the location of the property and that it lies within a very highly sought after location. She advised that during the process of this appeal there was a necessary adjustment, why is

was done and the effect it had on the property. She talked about the current market. She advised that the comps that were presented by the home owner were on the Bench and that the comps by the Assessor's office are all on the Bench. She reviewed the comps that the Assessor's office used. She states that the evaluation that they came up with is fair and equitable. She talked about what is considered when looking at comps. Hollie Ann spoke of how the comparisons are completed. She advised that the age of the home does not make much of a difference in this market because of the lack of supply. She advised that appraisals are usually done for financial purposes and the market is being influence by cash buyers.

Leah advised that she believes that appraisers specialize in determining the fair market value. She does not think that cash purchases should be considered because a lot of those purchases are not recorded. She also does not feel that her valuation should be higher just because of the location of her property. She would like to see the formula that is used. She talked about the age of her home that there have been no upgrades done. Hollie Ann talked about the square foot value of the comps and explained how that amount is calculated. Leah would like the comps to be pulled from the whole area instead of just the Bench because of it being such a small area since there is so little similarities with her property compared to the comps done by the Assessor's office. Hollie Ann explained what an arm's-length sale is and that they use those for their comps.

Assessor Strang talked about the different reasons for a fee appraisal. She advised that cash sales are reported to the Assessor's office and that they do not guess the sale price in their office. She spoke of the adjustments that were made to the property. She talked about the quality controls that they use in the office to try and ensure equitability for all property owners. She also talked about the importance of the location of the property and how it affects the value. In rebuttal, Leah reiterated that she would like the Commissioner's to consider the appraisal that was completed. She expressed concerns on the formula that is used, specifically in regards to her home location. Hollie Anne explained that values are driven by sales and that they consider the cost to replace the home as well. Leah would like the grid provided to show all adjustments that are made along with an adjustment for the age of the home.

Commissioner Elliott expressed concerns with the use of using replacement costs. He talked about sales of both new and older homes. Commissioner Butticci expressed concerns of the age of the comps used by the Assessor's office. Hollie Ann explained that existing sales is used which takes into account the age of homes. She advised that the older homes are selling at the

higher values because of supply and demand. Deputy Prosecuting Attorney Tahja Jensen explained the law that is followed for coming up with an assessed value. There was no further questions or concerns.

A motion was made by Commissioner Elliott that for the Jonathan and Leah Barrus property, parcel RP07N02W268825 at 2310 Gem Ave. to accept the new assessed value of \$601,222.00 as shown by the Assessor's office. It was seconded by Commissioner Butticci and carried unanimously. The appeal process was discussed.

BOARD OF EQUALIZATION- CASUALTY LOSS EXEMPTIONS REQUESTS: While being recorded, Deputy Appraisers Steve Mitchell and Jeff Kovaleski and Appraiser Sharon Wiley were sworn in. Assessor Hollie Ann Strand was previously sworn in. Those in attendance were Steve, Jeff, Shar and Deputy Prosecuting Attorney Tahja Jensen.

A Casualty Loss Exemption, due to a suspect fire caused by down electrical wire, was heard for AL Farms LLC on Assessor's Parcel RP07N02W216000. Steve reviewed the casualty loss of the home and the rate per day calculations of the home and land property value. The owner's new value was explained as to how it is going to affect them.

A Casualty Loss Exemption, due to a wind storm, was heard for Delma Gatfield on Assessor's Parcel RPC51450010180. Steve reviewed the casualty loss of the home and the rate per day calculations of the home and land property value. The owner's new value was explained as to how it is going to affect them.

A Casualty Loss Exemption, due to a wind storm, was heard for Carroll C. Carlock on Assessor's Parcel RP10N01E350625. Steve reviewed the casualty loss of the home and the rate per day calculations of the home and land property value. The owner's new value was explained as to how it is going to affect them.

A Casualty Loss Exemption, due to a wind storm, was heard for Katie Poole on Assessor's Parcel RP09N01E025200. Steve reviewed the casualty loss of the home and the rate per day calculations of the home and land property value. The owner's new value was explained as to how it is going to affect them.

A Casualty Loss Exemption, due to a micro burst wind storm, was heard for Diana Lynn Pataky on Assessor's Parcel RPE22700020080. Jeff reviewed the casualty loss of the home and the rate per day calculations of the home and land property value. The owner's new value was explained as to how it is going to affect them.

A motion was made by Commissioner Butticci that on the casualty loss exemptions to approve as presented. It was

seconded by Commissioner Elliott and carried unanimously.

A motion was made by Commissioner Rekow to adjourn as a Board of Equalization and reconvene as a Board of Commissioners. It was seconded by Commissioner Elliott and carried unanimously.

The Board recessed at 3:15 p.m. to 8:30 a.m. on July 12, 2021.

Approved: _____
Chairman

Attest: _____
Clerk