

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 01, 2025, 8:00 a.m.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of June 30, 2025.

**PRESENT:** Commissioner Rocky Matthews, Commissioner Brent Reinke, and Commissioner Don Hall.

**ABSENT:** None.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Matthews attended a Fair Board meeting.

In the Matter of INDIGENT

Commissioners considered County Assistance applications.

Commissioner Reinke made a MOTION to approve case number 104796. Commissioner Matthews SECONDED. Discussion Commissioner Reinke recommended denial as the applicant has no plan for future rent payments. Motion Failed Unanimously.

Commissioner Matthews made a MOTION to approve case number 104797 for rental assistance in the amount of \$1,600.00 with a payback of \$25.00 per month to begin in September and 50% of future tax refunds. Commissioner Reinke SECONDED. Discussion Commissioner Matthews noted that the client has a plan for future rental payments. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to approve case number 104798. Commissioner Matthews SECONDED. Discussion Commissioner Reinke recommended denial as the applicant has no plan for future rent payments. Motion Failed Unanimously.

Commissioner Matthews made a MOTION to approve case number 104799. Commissioner Reinke SECONDED. Discussion Commissioner Matthews recommended denial as the applicant has no plan for future rent payments and they are not the last resource. Motion Failed Unanimously.

In the Matter of CONSENT AGENDA

Commissioners considered the Consent Agenda; items may include status sheets, employee requisitions, alcohol licenses, tax cancellations, Sheriff's Office Security Agreements, and Commissioner minutes.

Commissioner Matthews made a MOTION to approve the consent agenda as presented. Commissioner Reinke SECONDED. Discussion Commissioner Matthews reviewed the items in

the consent agenda to include status sheets for the Clerk, Elections and TARC. Motion Passed Unanimously.

Alcohol licenses – Commissioners considered alcohol licenses that came in after the 10:00 meeting.

Commissioner Reinke made a MOTION to approve alcohol license numbers 2026-179 On the Run-1612 Blue Lakes Blvd N., 2026-180 On the Run-911 Blue Lakes Blvd N., 2026-178 The Olive Garden Italian Restaurant #6422, 2026-177 Magic Valley Speedway. Commissioner Hall SECONDED. Discussion Commissioner Reinke noted the licenses came in late and in order for the businesses not to lose money the Board considered the licenses. Motion Passed Unanimously. (Matthews absent)

#### In the Matter of BUDGET

Becky Petersen, Treasure presented the May Joint Report.

#### In the Matter of CONTRACTS

Commissioners considered a proposal from Professional Office Services.

Becky Petersen, Treasurer reviewed the proposal from Professional Office Services with the Board. Ms. Petersen noted that Professional Office Services will send out tax statements for Twin Falls County in December.

Commissioner Matthews made a MOTION to approve the proposal from Professional Office Services and authorize the Chairman and the Treasurer to sign the proposal on behalf of the Board. Commissioner Reinke SECONDED. Discussion Commissioner Matthews noted the proposal will only be billed on a per piece basis. Motion Passed Unanimously.

Commissioners considered a Memorandum of Agreement with the Idaho State Dept of Ag.

Commissioner Matthews noted the agreement provides reimbursement for costs associated with security at the Centennial Park Invasive Species Wash Station.

Commissioner Matthews made a MOTION to approve the Memorandum of Agreement with the Idaho State Dept of Ag and authorize the Chairman to sign the documents on behalf of the Board. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Commissioners considered a Professional Services Agreement for the Camp Host at Murtaugh Lake Park.

Kali Sherrill, Parks and Waterways Director reviewed the agreement with the Board. Ms. Sherrill noted that Mr. Warner has done camp hosting for Twin Falls County in the past and did a great job. Commissioner Matthews noted that he has experience with Mr. Warner and the County is fortunate to have him back.

Commissioner Reinke made a MOTION to approve the Professional Services Agreement for the Camp Host at Murtaugh Lake Park with TJ Warner. Commissioner Matthews SECONDED. Motion Passed Unanimously.

In the Matter of GRANTS

Commissioners considered a State & Local Cybersecurity Grant Program Application & Consent Agreement.

J.P. O'Donnell, IT Director reviewed the State & Local Cybersecurity Grant Program Application & Consent Agreement with the Board. Mr. O'Donnell noted that the state will be funding an apprentice position within the IT Department.

Commissioner Reinke made a MOTION to approve the State & Local Cybersecurity Grant Program Application & Consent Agreement and authorize the Chairman to sign the documents on behalf of the Board. Commissioner Matthews SECONDED. Motion Passed Unanimously.

In the Matter of BOARDS

Commissioners considered the appointment of Cari Kaster to the Planning and Zoning Commission.

Commissioner Matthews noted that Cari Kaster was interviewed and recommended for the position by the Planning and Zoning Commission. Laura Wilson, P&Z Planner, introduced Ms. Kaster to the Board and noted that Ms. Kaster will represent the Buhl area on the Commission. Ms. Kaster spoke with the Board and discussed her interest in serving on the P&Z Commission. Commissioner Hall thanked Ms. Kaster for her interest in serving her community.

Commissioner Matthews made a MOTION to approve the appointment of Cari Kaster to the Planning and Zoning Commission. Commissioner Reinke SECONDED. Discussion Commissioner Reinke thanked Ms. Kaster for serving her community. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 02, 2025, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 02, 2025, 8:00 a.m.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 01, 2025.

**PRESENT:** Commissioner Rocky Matthews, Commissioner Brent Reinke, and Commissioner Don Hall.

**ABSENT:** None.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners met with Brad Wills, Assessor and Erin Porter, Chief Deputy Assessor to discuss Board of Equalization process.

In the Matter of AMBULANCE DISTRICT

The Board met as the Twin Falls County Ambulance District Board.

Commissioner Matthews made a MOTION to leave session as the Board of County Commissioners and convene as the Twin Falls County Ambulance District Board at 10:00 a.m. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Commissioner Matthews made a MOTION to approve the reimbursement requests for FilerQRU in the amount of \$9068.35 for Ambulance repairs, Buhl QRU \$1,491.56 for ambulance repairs, and Castleford \$450.00 for training costs. Commissioner Reinke SECONDED. Discussion Commissioner Matthews noted that the EMS Advisory Board approved the requests. Motion Passed Unanimously.

Members from the EMS Advisory committee met with the Board to discuss a request for additional funds for the QRUs.

Andrew Stevens, Buhl QRU reviewed a letter that was sent to the Board requesting additional funds. There was discussion regarding priority medical dispatching and a multi-agency license and how those options could help reduce costs for responding agencies.

Commissioner Reinke made a MOTION to leave session as the Twin Falls County Ambulance District Board and reconvene as the Board of County Commissioners at 11:15 a.m. Commissioner Matthews SECONDED. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 3, 2025, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 03, 2025, 8:00 a.m.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 02, 2025.

**PRESENT:** Commissioner Rocky Matthews, Commissioner Brent Reinke, and Commissioner Don Hall.

**ABSENT:** None.

**STAFF:** Deputy Clerk Katherine Wathen.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners met with Elaine Molognoni, HR Director for a department update. Commissioner Reinke attended a Kiwanis meeting.

Commissioners met with Bob Beer, Facilities Director for a department update.

In the Matter of CONSENT AGENDA

Commissioners considered the Consent Agenda; items may include status sheets, employee requisitions, alcohol licenses, tax cancellations, Sheriff's Office Security Agreements, and Commissioner minutes.

Commissioner Matthews made a MOTION to approve the consent agenda as presented. Commissioner Reinke SECONDED. Discussion Commissioner Matthews reviewed the items in the consent agenda to include status sheets for Parks and Waterways, Planning and Zoning and the Clerk's Office. Motion Passed Unanimously.

In the Matter of CONTRACTS

Commissioners considered the RSAT Continuation Award Document.

Gary Anderson, Research and Development Supervisor reviewed the award document with the Board. Mr. Anderson noted that the award is an ongoing agreement with Idaho State Police and that it has been a successful program for many years. Commissioner Hall noted that he is in support of the program as it has been run well for many years.

Commissioner Reinke made a MOTION to approve the RSAT Continuation Award Document and authorize the Chairman to sign the documents on behalf of the Board. Commissioner Matthews SECONDED. Discussion Commissioner Reinke noted his support of the program as it has been very beneficial. Motion Passed Unanimously.

In the Matter of CONSENT AGENDA

Commissioners considered the Consent Agenda; items may include status sheets, employee requisitions, alcohol licenses, tax cancellations, Sheriff's Office Security Agreements, and Commissioner minutes

Alcohol licenses – Commissioners considered alcohol licenses that came in after the 10:00 meeting.

Commissioner Reinke made a MOTION to approve alcohol license numbers 2026-182 Rock Creek Restaurant and 2026-183 Mr. Thai Restaurant. Commissioner Matthews SECONDED. Discussion Commissioner Reinke noted the licenses came in late and in order for the businesses not to lose money the Board considered the licenses. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 7, 2025, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 07, 2025, 8:00 a.m.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 03, 2025.

**PRESENT:** Commissioner Rocky Matthews, Commissioner Brent Reinke,  
and Commissioner Don Hall.

**ABSENT:** None.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners conducted Board of Equalization hearings.  
Commissioners met with office staff for a weekly department update.  
Commissioners met with Legal for a weekly department meeting.  
Commissioner Reinke attended a Parks and Waterways Board meeting.

In the Matter of CONSENT AGENDA

Commissioners considered the Consent Agenda; items may include status sheets, employee requisitions, alcohol licenses, tax cancellations, Sheriff's Office Security Agreements, and Commissioner minutes.

Commissioner Reinke made a MOTION to approve the Consent Agenda as presented. Commissioner Matthews SECONDED. Discussion Commissioner Reinke reviewed the items in the consent agenda to include alcohol license number 2026-184 Cloverleaf Farm Market; and an alcohol catering permit for Palace Event Center on July 18, 2025 at Copus Cove Arena. Motion Passed Unanimously.

In the Matter of FEES

Commissioners considered a request to cancel late fees and interest for Scott and Lorraine Pierce.

Becky Petersen, Treasurer reviewed the due date for taxes and noted that the Juneteenth holiday was the day prior to the June due date and it caused some confusion and difficulty with the post office properly post marking envelopes. Scott Pierce reviewed his request to cancel late fees and interest with the Board. Mr. Pierce noted that he put his payment in the mail and was surprised to get the late notice. Mr. Pierce asked the Board for leniency as he was unaware of the postal issues.

Commissioner Hall noted he was in favor of the request as Mr. Pierce has not had a late payment in the past.

Commissioner Matthews made a MOTION to approve cancelling the late fees and interest for Scott and Lorraine Pierce on parcel #RPT45930010050A in the amount of \$234.68. Commissioner Reinke SECONDED. Discussion Commissioner Reinke noted the Board has attempted to communicate with the public regarding the mailing issues. Commissioner Hall noted that a state representative will be looking at a resolution for the issue but since the issue is due to the mailing process, the state may not be able to make any headway on the issue. Motion Passed Unanimously.

#### In the Matter of BOARD OF EQUALIZATION

Commissioners met as the Board of Equalization to conduct property assessment appeal hearings.

Commissioner Reinke made a MOTION to leave session as the Board of County Commissioners and convene as the Board of Equalization at 10:30 a.m. Commissioner Matthews SECONDED. Motion Passed Unanimously.

**Kendra Dahlstrom-Erickson OBO Great America Financial Services - PP000082670089A, PP000082670073A, PP000082670065A, PP000082670005A, PP000082670093A, PP000082670098A**

Kendra Dahlstrom-Erickson OBO Great America Financial Services, Appellant did not show for the hearing.

Brad Wills, Assessor reviewed the property and noted that the appellant had agreed to the updated values. There was discussion regarding the values and the irregularity of the property owner requesting the value be increased.

Commissioner Reinke made a MOTION to modify the value as recommended by the Assessor for parcel #PP000082670005A in the amount of \$57,354.00. Commissioner Matthews SECONDED. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to modify the value as recommended by the Assessor for parcel #PP00082670065A in the amount of \$5,203.00. Commissioner Matthews SECONDED. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to modify the value as recommended by the Assessor for parcel #PP000082670073A in the amount of \$17,779.00. Commissioner Matthews SECONDED. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to modify the value as recommended by the Assessor for parcel #PP000082670089A in the amount of \$223,514.00. Commissioner Matthews SECONDED. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to modify the value as recommended by the Assessor for parcel #PP000082670093A in the amount of \$22,417.00. Commissioner Matthews SECONDED. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to modify the value as recommended by the Assessor for parcel #PP000082670098A in the amount of \$4,273.00. Commissioner Matthews SECONDED. Motion Passed Unanimously.

**Darrell Schutte - RP10S15E130605A**

Darrell Schutte cancelled his hearing.

Brad Wills, Assessor reviewed the property with the Board and recommended that the property value be updated based upon their review of the property in the amount of \$2,485.00.

Commissioner Reinke made a MOTION to modify the value as recommended by the Assessor for parcel #RP10S15E130605A in the amount of \$2,485.00. Commissioner Matthews SECONDED. Discussion Commissioner Reinke noted that the Assessor recommended the change. Motion Passed Unanimously.

**Jeffrey Meyers - RPT2541001014AA, RPT00107109015A**

Commissioner Hall swore in all parties giving testimony.

Brad Wills, Assessor, Erin Porter Deputy Assessor, Larry Barksdale, Staff and Jeff Meyers Appellant.

Brad Wills, Assessor reviewed the property with the Board. Mr. Wills noted that Mr. Meyers provided his purchase documents that were within the time frame allowed which showed that he purchased both properties for \$500,000.00 so Mr. Wills accepted that value. Mr. Wills recommended that the Board accept the new recommended value of \$50,000.00 for land on parcel #RPT00107109015A and \$48,614.00 for the land on parcel #RPT2541001014AA and \$401,386.00 for the improvements for a total value of \$450,000.00.

Commissioner Reinke made a MOTION to accept the new recommended value of \$50,000.00 for land on parcel #RPT00107109015A and \$48,614.00 for the land and \$401,386.00 for the improvements for a total value of \$450,000.00. Commissioner Matthews SECONDED. Discussion Commissioner Reinke noted that he felt the change was fair to the Appellant. Motion Passed Unanimously.

**Shawn Allen, CTR Apartments - RPK86710208920A, MHPK010000010AA, MHPK010000020CA, MHPK010000040AA, MHPK010000040BA, MHPK010000050CA, MHPK010000060AA, MHPK010000070BA, MHPK010000080BA, MHPK010000090DA, MHPK0100000100AA, MHPK010000110BA**

Shawn Allen and David Kemp, Appellants were sworn in. Assessor and staff were previously sworn in.

RPK86710208920A

Shawn Allen accepted the Assessor's value on the parcel in the amount of \$235,808.00.

Commissioner Reinke made a MOTION to uphold the value as set by the Assessor in the amount of \$158,332.00 for the land and \$77,476.00 for the improvements for a total value of \$235,808.00. Commissioner Matthews SECONDED. Discussion Commissioner Matthews noted that the applicant agrees with the value as set by the Assessor. Motion Passed Unanimously.

Brad Wills, Assessor reviewed the property location, the area and the process used by the Assessor's office to value the Appellants properties.

MHPK010000010AA

Shawn Allen, Appellant reviewed the property and a JD Powers report that he provided with information on the property and the value that he felt was appropriate.

Brad Wills, Assessor noted that the JD Powers report was previously the NADA report. This is the information that he previously used when valuing a mobile home park that he managed. The Assessor's Office does not use the JD Powers process, rather they use a different process developed by his office which rates the property based upon condition. Mr. Wills stated they are generally in the 75% range of value to sales on manufactured homes. Manufactured homes have increased in sales and values and Mr. Wills felt the value was appropriate. Erin Porter, Deputy Assessor noted that the JD Powers may not take in to consideration the remodel information.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Matthews SECONDED. Discussion Commissioner Reinke noted that he needs additional time to review the information presented. Motion Passed Unanimously.

MHPK010000020CA

Shawn Allen, Appellant reviewed the property and the JD Powers report in the amount of \$32,015.72 for the property. Mr. Allen noted he would be willing to accept the value in the amount of the JD Powers report.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Matthews SECONDED. Motion Passed Unanimously.

MHPK010000040AA

Shawn Allen, Appellant provided a copy of a title that was for a 2005 camp trailer that was remodeled. Mr. Allen noted that he put approximately \$15,000.00 in remodel costs.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Matthews SECONDED. Motion Passed Unanimously.

MHPK010000040BA

Shawn Allen, Appellant reviewed the property and noted that he paid \$6000.00 for the trailer to be cut down and a tiny home built on the original frame. Mr. Allen reviewed the JD Power report but felt the value from 2025 in the amount of \$21,000.00 was fair.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Matthews SECONDED. Motion Passed Unanimously.

MHPK010000050CA

Shawn Allen, Appellant noted that the property was previously used as a construction office and his son was currently living in the property. Mr. Allen was willing to accept the value set in 2024 in the amount of \$18,750.00 which he thought was fair.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Matthews SECONDED. Motion Passed Unanimously.

MHPK010000060AA

Shawn Allen, Appellant reviewed the property and the JD Powers report and noted that he felt the 2024 value of \$14,681.00 was fair.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Matthews SECONDED. Motion Passed Unanimously.

MHPK010000070BA

Shawn Allen, Appellant reviewed the property and the JD Powers report and noted that he would like to remove the trailer but was unable to find someone to buy the property or remove it.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Matthews SECONDED. Motion Passed Unanimously.

MHPK010000080BA

Shawn Allen, Appellant reviewed the property and the JD Powers report and noted that he would also like to remove this trailer but was unable to find someone to buy the property or remove it.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Matthews SECONDED. Motion Passed Unanimously.

MHPK010000090DA

Shawn Allen, Appellant reviewed the property and the JD Powers report and noted that he would agree with the value set by the JD Powers report of \$12,820.93.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Matthews SECONDED. Motion Passed Unanimously.

MHPK0100000100AA

Shawn Allen, Appellant reviewed the property and the JD Powers report and noted that he would agree with the value from 2024 in the amount of \$16,770.00.

Mr. Wills noted that they compared the assessed value with the income value, which shows that they are in the area on their value, even though they do not use income value to set the value on the property.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Matthews SECONDED. Motion Passed Unanimously.

MHPK0100000110BA

Shawn Allen, Appellant reviewed the property and the JD Powers report and noted that he would agree with the JD Powers value of \$16,833.62.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Matthews SECONDED. Motion Passed Unanimously.

**Juline Crandall, Crandall Trailer Park - MHPT090000010AA, MHPT090000020AA, MHPT090000030BA, MHPT090000050AA, MHPT090000060AA, MHPT090000070AA, MHPT090000080AA, MHPT090000090BA, MHPT090000110AA**

Commissioner Hall swore in Juline Crandall and Jim Crandall.

Brad Wills, Assessor reviewed the property location and the process used by the Assessor's office to value properties in the County.

MHPT090000010AA

Juline Crandall, reviewed the JD Power report for the property and noted that it has had minimal updates. Ms. Crandall requested the value be set at the value provided by the JD Power's report in the amount of \$4,808.99.

Brad Wills, Assessor reviewed the process used by the Assessor's office to value manufactured home properties in the County. Mr. Wills noted that manufactured home values have increased and are averaging \$50.00 per sq. ft.

Commissioner Matthews made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Reinke SECONDED. Motion Passed Unanimously.

MHPT090000020AA

Ms. Crandall reviewed the JD Power report in the amount of \$3,578.73 and noted that the property is a 1972 manufactured home so she is unable to sell it.

Commissioner Matthews made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Reinke SECONDED. Motion Passed Unanimously.

MHPT090000030BA

Ms. Crandall reviewed the JD Power report and the history of the property with the Board. Ms. Crandall noted she would be happy with the 2024 value of \$13,560.00.

Brad Wills, Assessor noted the assessed value in 2025 is less than the value set in 2023.

Commissioner Matthews made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Reinke SECONDED. Motion Passed Unanimously.

MHPT090000050AA

Ms. Crandall reviewed the property and the JD Power report showing a value of \$4,938.13. The trailer is a 1971 trailer and cannot be moved.

Commissioner Matthews made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Reinke SECONDED. Motion Passed Unanimously.

MHPT090000060AA

Ms. Crandall reviewed the property and the JD Power report showing a value of \$14,061.58 and noted that there have been no updates to the property. Ms. Crandall also noted that the property value in 2023 was \$19,860.00 and it has significantly increased since then.

Commissioner Matthews made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Reinke SECONDED. Motion Passed Unanimously.

MHPT090000070AA

Ms. Crandall reviewed the property and the JD Power report showing a value of \$4,493.82. Ms. Crandall noted that the trailer was built in 1966 and is unable to be moved.

Brad Wills, Assessor noted that the assessed value is less for 2025 than for 2023.

Commissioner Matthews made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Reinke SECONDED. Motion Passed Unanimously.

MHPT090000080AA

Ms. Crandall reviewed the property and the JD Power report in the amount of \$18,919.62.

Commissioner Matthews made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Reinke SECONDED. Motion Passed Unanimously.

MHPT090000090BA

Ms. Crandall reviewed the property and the JD Power report in the amount of \$12,816.26.

Brad Wills, Assessor noted that the property value was much higher in 2023.

Commissioner Matthews made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Reinke SECONDED. Motion Passed Unanimously.

MHPT090000110AA

Ms. Crandall reviewed the property and the JD Power report in the amount of \$6,869.90. Ms. Crandall noted that the home was in the park when they purchased it. Due to the age, they are unable to move it.

Commissioner Matthews made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Reinke SECONDED. Motion Passed Unanimously.

MHPT090000010AA

The Board discussed the JD Power reports and the values set by the Assessor. Commissioner Hall noted that the JD Power report does not take into account sales information. Commissioner Matthews noted that the park itself could be sold with the trailers in the park so they are sellable, just not to sell to move. The trailers have value on the property where they are located.

Commissioner Reinke made a MOTION to uphold the value as set by the Assessor on parcel #MHPT090000010AA in the amount of \$11,024.00. Commissioner Matthews SECONDED. Discussion Commissioner Reinke noted that the property has value and the assessed value makes sense. Motion Passed Unanimously.

MHPT090000020AA

Commissioner Matthews made a MOTION to uphold the value as set by the Assessor on parcel #MHPT090000020AA in the amount of \$10,084.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

MHPT090000030BA

Commissioner Reinke made a MOTION to uphold the value as set by the Assessor on parcel #MHPT090000030BA in the amount of \$15,390.00. Commissioner Matthews SECONDED. Discussion Commissioner Matthews noted that the 2025 assessed value is less than the 2023 value. Motion Passed Unanimously.

MHPT090000050AA

Commissioner Matthews made a MOTION to uphold the value as set by the Assessor on parcel #MHPT090000050AA in the amount of \$11,598.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

MHPT090000060AA

Commissioner Matthews made a MOTION to modify the value as set by the Assessor on parcel #MHPT090000060AA and set a value of \$31,283.00. Commissioner Reinke SECONDED. Discussion Commissioner Matthews noted that a 2% increase from the 2024 value is consistent. Motion Passed Unanimously.

MHPT090000070AA

Commissioner Matthews made a MOTION to uphold the value as set by the Assessor on parcel #MHPT090000070AA in the amount of \$11,380.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

MHPT090000080AA

Commissioner Matthews made a MOTION modify the value as set by the Assessor on parcel #MHPT090000080AA and set a value of \$40,596.00. Commissioner Reinke SECONDED. Discussion Commissioner Matthews noted that this is consistent with the 2% increase previously applied. Motion Passed Unanimously.

MHPT090000090BA

Commissioner Reinke made a MOTION to uphold the value as set by the Assessor on parcel #MHPT090000090BA in the amount of \$14,170.00. Commissioner Matthews SECONDED. Motion Passed Unanimously.

MHPT090000110AA

Commissioner Matthews made a MOTION to uphold the value as set by the Assessor on parcel #MHPT090000110AA in the amount of \$16,742.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

**Shawn Allen, CTR Apartments - RPK86710208920A, MHPK010000010AA, MHPK010000020CA, MHPK010000040AA, MHPK010000040BA, MHPK010000050CA, MHPK010000060AA, MHPK010000070BA, MHPK010000080BA, MHPK010000090DA, MHPK0100000100AA, MHPK010000110BA**

MHPK010000010AA

Commissioner Reinke made a MOTION modify the value as set by the Assessor on parcel #MHPK010000010AA and set a value of \$8,293.00. Commissioner Matthews SECONDED. Motion Passed Unanimously.

MHPK010000020CA

Commissioner Matthews made a MOTION modify the value as set by the Assessor on parcel #MHPK010000020CA and set a value of \$28,914.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

MHPK010000040AA

Commissioner Reinke made a MOTION modify the value as set by the Assessor on parcel # MHPK010000040AA and set a value of \$17,437.00. Commissioner Matthews SECONDED. Motion Passed Unanimously.

MHPK010000040BA

Commissioner Matthews made a MOTION modify the value as set by the Assessor on parcel # MHPK010000040BA and set a value of \$21,420.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

MHPK010000050CA

Commissioner Reinke made a MOTION modify the value as set by the Assessor on parcel # MHPK010000050CA and set a value of \$19,125.00. Commissioner Matthews SECONDED. Motion Passed Unanimously.

MHPK010000060AA

Commissioner Matthews made a MOTION modify the value as set by the Assessor on parcel # MHPK010000060AA and set a value of \$14,975.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

MHPK010000070BA

Commissioner Reinke made a MOTION modify the value as set by the Assessor on parcel # MHPK010000070BA and set a value of \$ 6,554.00. Commissioner Matthews SECONDED. Motion Passed Unanimously.

MHPK010000080BA

Commissioner Matthews made a MOTION modify the value as set by the Assessor on parcel # MHPK010000080BA and set a value of \$13,038.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

MHPK010000090DA

Commissioner Reinke made a MOTION modify the value as set by the Assessor on parcel # MHPK010000090DA and set a value of \$11,944.00. Commissioner Matthews SECONDED. Motion Passed Unanimously.

MHPK0100000100AA

Commissioner Matthews made a MOTION modify the value as set by the Assessor on parcel # MHPK0100000100AA and set a value of \$17,105.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

MHPK0100000110BA

Commissioner Reinke made a MOTION modify the value as set by the Assessor on parcel # MHPK0100000110BA and set a value of \$43,989.00. Commissioner Matthews SECONDED. Motion Passed Unanimously.

Commissioner Matthews made a MOTION to leave session as the Board of Equalization and convene as Board of County Commissioners at 4:35. Commissioner Reinke SECONDED. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 08, 2025, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 08, 2025, 8:00 a.m.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 07, 2025.

**PRESENT:** Commissioner Rocky Matthews, Commissioner Brent Reinke, and Commissioner Don Hall.

**ABSENT:** None.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Reinke attended a Greater Twin Falls Area Transportation Committee meeting.

In the Matter of BOARD OF EQUALIZATION

Commissioners met as the Board of Equalization to conduct property assessment appeal hearings.

Commissioner Reinke made a MOTION to leave session as the Board of County Commissioners and convene as the Board of Equalization at 8:30 a.m. Commissioner Matthews SECONDED. Motion Passed Unanimously.

Commissioner Hall swore in all parties giving testimony. Erin Porter, Chief Deputy Assessor, Larry Barksdale, Staff, Summer Koontz, Appellant.

**Summer Koontz - RPT30210060280A 63-602X**

Erin Porter, Chief Deputy Assessor reviewed the property with the Board and noted there was a fire in the residence in February.

Summer Koontz, Appellant reviewed the property and the fire loss that happened on February 28, 2025. Ms. Koontz noted that the fire caused substantial damage. Ms. Koontz reviewed the ongoing repairs and noted that they are unable to utilize the home due to the repairs.

Ms. Porter reviewed the packet of information provided by the Assessor's Office and the value of the property determined by the appraiser after the fire in the amount of \$180,217.00. The Board discussed the process used to determine the value of \$150,000.00 after the fire.

Commissioner Reinke made a MOTION to modify the value as set by the Assessor on parcel #RPT30210060280A as per Idaho Code 63-602X and set a value of \$150,000.00. Commissioner Matthews SECONDED. Discussion Commissioner Reinke noted that he felt the value was fair based upon the damage and displacement of the family. Commissioner Matthews concurred. Commissioner Hall stated he would be in support of the motion. Motion Passed Unanimously.

Commissioner Matthews made a MOTION to leave session as the Board of Equalization and return to session as the Board of County Commissioners at 10:00 a.m. Commissioner Reinke SECONDED. Motion Passed Unanimously.

#### In the Matter of CONSENT AGENDA

Commissioners considered the Consent Agenda; items may include status sheets, employee requisitions, alcohol licenses, tax cancellations, Sheriff's Office Security Agreements, and Commissioner minutes.

Commissioner Reinke made a MOTION to approve the Consent Agenda as presented. Commissioner Matthews SECONDED. Discussion Commissioner Reinke reviewed the items in the consent agenda to include an alcohol license number #2026-185 RMG Fine Foods Group/Turf Club and Griff's and a status sheet for the Sheriff's Office. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to leave session as the Board of County Commissioners and reconvene as the Board of Equalization at 10:05 a.m. Commissioner Matthews SECONDED. Motion Passed Unanimously.

#### In the Matter of BOARD OF EQUALIZATION

Commissioners met as the Board of Equalization to conduct property assessment appeal hearings.

Commissioner Hall swore in all parties giving testimony, including Rebecca Quiocho and Brad Wills, Assessor. Assessor staff were sworn in earlier today.

#### **Rebecca Quiocho – RPOH7010020090A**

Brad Wills, Assessor reviewed the property description, location and the process used by the Assessor's office to value properties in the County.

Rebecca Quiocho disputed the value of the land and stated that the HOA is not maintaining a section behind her home that is considered a greenbelt so that section should be listed as useless land. Commissioner Hall stated that it appears that the issue is with the HOA. Ms. Quiocho requested the value of the land be returned to 2024 value.

Mr. Wills stated that his office does not generally make adjustments based upon land within the HOA's easement even when they have the responsibility to maintain it. Mr. Wills stated that he would not be opposed to lowering the land value to the 2024 value of \$106,058.00.

Commissioner Matthews made a MOTION modify the value as set by the Assessor on parcel #RPOH7010020090A and set a value of \$106,058.00 for the land, \$416,011.00 for the improvements for a total value of \$522,069.00. Commissioner Reinke SECONDED. Discussion Commissioner Reinke noted that he felt the change was fair to the property owner. Motion Passed Unanimously.

#### **Janet Pretti – RPT45910010030A**

Appellant did not show for the hearing.

Commissioner Reinke made a MOTION to uphold the value as set by the Assessor on parcel #RPT45910010030A in the amount of \$115,340.00 for the land, \$578,590.00 for a total value of \$693,930.00. Commissioner Matthews SECONDED. Discussion Commissioner Reinke noted that the Appellant did not show to provide any information to change the value so the Board will uphold the Assessor's value. Motion Passed Unanimously.

#### **New Energy One – LR11S16E061940A, PP11S16E061940A**

Pamela Purewal participated via conference call and was sworn in.

Brad Wills, Assessor reviewed the property and noted that the Assessor's Office came to an agreement with the property owner to change the values based upon an appraisal done by an outside appraiser. Mr. Wills recommended updating the assessments on parcel #PP11S16E061940A to the amount of \$33,561,853.00 and parcel #LR11S16E061940A to the amount of \$1,578,491.00.

Ms. Purewal agreed with the process and the updated values as set by the Assessor.

Commissioner Reinke made a MOTION to modify the value as set by the Assessor on parcel #PP11S16E061940A and set a new value of \$33,561,853.00. Commissioner Matthews SECONDED. Discussion Commissioner Reinke noted he was glad the parties were able to come to an agreement. Commissioner Matthews thanked Ms. Purewal for participating in the process. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to uphold the value as set by the Assessor on parcel #LR11S16E061940A in the amount of \$1,578,491.00. Commissioner Matthews SECONDED.

Discussion Commissioner Reinke noted that the amount appears fair to both parties. Motion Passed Unanimously.

**Hoepker Holdings, LLC – RPT1575002028AA, CRC Property Holdings LLC – RPT00107146022A**

Commissioner Hall swore in all parties giving testimony. Matt Cook, Appellant, participated via conference call, and Andrew Humphries, Appraiser were sworn in. Brad Wills, Assessor, Erin Porter, Deputy Assessor and Larry Barksdale Staff were previously sworn in.

**Hoepker Holdings, LLC – RPT1575002028AA**

Did not show for hearing.

Brad Wills, Assessor reviewed the property and noted that the property owner was in agreement with the recommended change in value in the amount of \$296,663.00.

Commissioner Matthews made a MOTION to modify the value as set by the Assessor on parcel #RPT1575002028AA and set a value of \$67,530.00 for the land and \$229,133.00 for the improvements with a total value of \$296,663.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

**CRC Property Holdings LLC – RPT00107146022A**

Brad Wills, Assessor reviewed the property details and the location of the property.

Matt Cook, reviewed the property with the Board. Mr. Cook noted that they own the Volkswagen dealership in Twin Falls as well. The subject property value increased significantly from 2023 to 2024. The Volkswagen dealership is significantly less per square foot and using the calculations to compare it would make the Goode-Mazda property value closer to \$5 million. The Goode-Mazda location is not more desirable than the Blue Lakes Volkswagen dealership property and there is not data to support the value per Mr. Cook.

Brad Wills noted the property size for the Volkswagen dealership is significantly smaller than the Mazda dealership. Mr. Wills reviewed the change in value for 2023 to 2024 and noted that the property increased due to the occupancy. The project was done in phases and because the Assessor uses January 1 for the appraisal date, the values would have been lower for 2023 to 2024.

There was discussion on neighborhood adjustments and how properties are affected by those issues. Mr. Cook asked if there was an adjustment because of the larger size of the property. Mr. Wills reviewed the process his office uses to value property by square footage. There was discussion on the process used to value the property.

Mr. Cook reiterated that the two properties in Twin Falls do not follow the same process for valuation and he was provided different information when he called the Assessor's Office to discuss the property. Mr. Cook stated that the per square foot cost doesn't make sense and he

doesn't feel that the property could sell for the \$6,926,078.00 assessment. Mr. Cook requested the value be returned to the 2024 value. Commissioner Hall expressed his appreciation for the updates to the property that were done by Mr. Cook which increased the value of the property as well as the surrounding properties.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Matthews SECONDED. Motion Passed Unanimously.

### **Graystoke Capital Elizabeth - RPT504100000ADA**

Appellant did not show for hearing, nor did they provide any documentation to support their appeal.

Brad Wills, Assessor reviewed the property and the location of the property. Mr. Wills noted that they did receive income information, however that information was incomplete. Mr. Wills stated that he felt the property value was appropriate.

### **Twin Falls Motels, LLC – RPT5721000004DA, RPT5741000006DA**

Appellant did not show for hearing, nor did they provide any documentation to support their appeal.

Brad Wills, Assessor reviewed the property location and noted both parcels are part of one building/business which includes a hotel, pool and garden area.

### **CRC Property Holdings LLC – RPT00107146022A**

Commissioner Hall noted that he is struggling with the increase, however, the Assessor explained where the increase came from which showed the property was only rated for 80% completed use. Commissioner Matthews stated that the Appellant did not have any information to show when they received occupancy to counter the Assessor's information. Commissioner Hall noted there was additional space that was not accounted for in the 2025 assessment which would not be counted until the 2026 assessment. There was discussion on the process used to value the property.

Commissioner Matthews made a MOTION to uphold the value as set by the Assessor on parcel #RPT00107146022A with the land at \$1,218,677.00, the improvements at \$5,707,401.00 for a total value of \$6,926,078.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

### **Graystoke Capital Elizabeth - RPT504100000ADA**

Commissioner Reinke made a MOTION to uphold the value as set by the Assessor on parcel #RPT504100000ADA with the land at \$487,306.00, improvements at \$10,125,850.00 for a total value in the amount of \$10,613,156.00. Commissioner Matthews SECONDED. Discussion Commissioner Reinke noted that the Appellant did not show for the hearing so the Board would uphold the Assessor's value. Motion Passed Unanimously.

**Twin Falls Motels, LLC – RPT5721000004DA, RPT5741000006DA**

Commissioner Matthews made a MOTION to uphold the value as set by the Assessor on parcel #RPT5721000004DA with the land at \$230,225.00, the improvements at \$1,288,746.00 for a total value of \$1,518,971.00. Commissioner Reinke SECONDED. Discussion Commissioner Matthews noted that the Appellant did not show for the hearing so the Board would uphold the Assessor's value. Motion Passed Unanimously.

Commissioner Matthews made a MOTION to uphold the value as set by the Assessor on parcel #RPT5741000006DA with the land at \$92,148.00, improvements at \$49,200.00 for a total value in the amount of \$141,348.00. Commissioner Reinke SECONDED. Discussion Commissioner Matthews noted that the Appellant did not show for the hearing so the Board would uphold the Assessor's value. Motion Passed Unanimously.

Commissioner Hall swore in all parties giving testimony. Rick White, Appellant and Jeanne Lappin, Appellant were sworn in. Assessor's staff were previously sworn in.

**George Haney – RPO2101005005BA**

Appellant did not show for the hearing.

Brad Wills, Assessor reviewed the property and the property location with the Board. Mr. Wills noted that the property value is in the land with an improvement value of \$935.00 which is a 95% adjustment due to the condition. Mr. Wills reviewed the neighboring lot values of comparable size.

Commissioner Matthews made a MOTION to uphold the value as set by the Assessor on parcel #RPO2101005005BA in the amount of \$62,823.00 for the land and \$935.00 for the improvements for a total value of \$63,758.00. Commissioner Reinke SECONDED. Discussion Commissioner Matthews noted the lot still has value and is comparable with neighboring properties. Motion Passed Unanimously.

**Mathers Ranch – MH11S18E29039AA**

Brad Wills, Assessor reviewed the property and noted that they lowered the assessment to \$6,996.00 which Ms. Lappin agreed with.

Commissioner Reinke expressed his appreciation to Ms. Lappin for working with the Assessor on the value.

Commissioner Reinke made a MOTION modify the value as set by the Assessor on parcel #MH11S18E29039AA and set the value for the improvements to the amount of \$6,996.00. Commissioner Matthews SECONDED. Motion Passed Unanimously.

**White, White & Lawley – RPT1003001001BA**

Brad Wills, Assessor reviewed the property and the location with the Board.

Rick White, noted there are no buildings on the property which is listed as an improvement which he assumed was for the asphalt and he did not agree that it would cost \$130,000.00 to put asphalt on the property. Mr. White disputed the value of the land and his tax assessment which he believed was excessive.

Brad Wills, Assessor reviewed the packet of information provided by his office showing the property, previous assessments and the information used to assess the property. Mr. Wills noted that the improvement is for the asphalt.

Andrew Humphries reviewed the process the Assessor's office uses in valuing asphalt.

Commissioner Reinke asked Mr. White if he was in agreement with the \$791,788.00 assessment and Mr. White said he was.

Commissioner Matthews made a MOTION to uphold the value as set by the Assessor on parcel #RPT1003001001BA with \$661,175.00 for the land, \$130,603.00 for the improvements for a total assessment in the amount of \$791,788.00. Commissioner Reinke SECONDED. Discussion Commissioner Matthews noted that he sees the Appellants concern, however the Assessor provided clear information on the Assessment which appears correct. Motion Passed Unanimously.

Commissioner Hall swore in Michael Brady, Appellant, Lucinda Ward, Staff. Assessor and other staff were previously sworn in.

### **Michael Brady – RPT0001088025AA**

Brad Wills, Assessor reviewed the property and the location with the Board.

Michael Brady, Appellant noted the property has been on the market for over a year with two offers, one for \$500,000.00 the other for \$400,000.00. Mr. Brady was unwilling to accept the offers as he wants more. The property needs substantial work to include an elevator and sprinklers. Mr. Brady noted the property is currently vacant and listed for \$685,000.00.

Brad Wills, Assessor reviewed the packet of information gathered by the Assessor for the assessment. Mr. Wills noted the property is currently assessed at \$623,779.00 and Mr. Brady believes the value to be \$500,000.00. Commissioner Hall asked Mr. Wills if consideration was given to the property for the distressed nature of the property. Andrew Humphries, Appraiser noted that he has not been inside the building for many years. Most of the original downtown buildings do not have amenities such as elevators or sprinklers so the studies developed are based upon the expectation that the buildings don't have those items. The assessment gives consideration for the lack of an elevator. There was discussion on the building and the assessment process.

Mr. Brady stated that the building has water damage and needs repair and is only worth what someone is willing to buy it for.

Commissioner Reinke made a MOTION to modify the value as set by the Assessor on parcel #RPT0001088025AA and set a value on the land at \$74,871.00, improvements at \$445,129.00 for a total value of \$520,000.00. Commissioner Matthews SECONDED. Discussion Commissioner Reinke noted that he felt the value was fair and the process takes into consideration the distressed condition. Motion Passed Unanimously.

**James Lott – RPOH7020050100A**

Appellant cancelled his appeal; however, the Assessor modified the value which needed consideration by the Board.

Brad Wills, Assessor reviewed the property and the changes recommended by the Assessor to set a new assessment value of \$778,103.00.

Commissioner Matthews made a MOTION to modify the value as set by the Assessor on parcel #RPOH7020050100A and set a value on the land at \$118,398.00, improvements at \$659,705.00 for a total value of \$778,103.00. Commissioner Reinke SECONDED. Discussion Commissioner Matthews noted that the Appellant agreed with the recommended modified value and cancelled his appeal. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to leave the Board of Equalization and reconvene as the Board of County Commissioners at 4:45 p.m. Commissioner Matthews SECONDED. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 09, 2025, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 09, 2025, 8:00 a.m.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 8, 2025.

**PRESENT:** Commissioner Rocky Matthews, Commissioner Brent Reinke,  
and Commissioner Don Hall.

**ABSENT:** None.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners Hall and Reinke attended a Magic Valley Metropolitan Planning Organization Policy Board meeting.

Commissioner Matthews attended a Museum Board meeting.

In the Matter of BOARD OF EQUALIZATION

Commissioners met as the Board of Equalization to conduct property assessment appeal hearings.

Commissioner Matthews made a MOTION to leave session as Board of County Commissioners and convene as the Board of Equalization at 8:30 a.m. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Commissioner Hall swore in all parties giving testimony. Brad Wills, Assessor, Erin Porter, Deputy Assessor, Larry Barksdale, Lucinda Ward and Andrew Humphries, Staff. Jacob Caval, Appellant.

**Jacob Caval – RPT0001119026BA**

Brad Wills, Assessor reviewed the property and the location with the Board.

Mr. Caval stated that his property has increased in value over the last 4 years at an extreme rate. Mr. Caval believes taxes are important, but the increases are too much. Mr. Caval is willing to pay taxes based upon last year's values but he will refuse to pay taxes on anything more. Mr. Caval stated that he felt like he was being punished compared to neighbors. Mr. Caval discussed the issues he had with the City and the neighbors. Commissioner Hall stated the County assessment has nothing to do with Mr. Caval's concerns with the City. Mr. Caval stated his property is not commercial.

Brad Wills, Assessor reviewed the packet of information provided by the Assessor to value the property and the history of the assessments. Mr. Wills noted that the property increases are due to the value changes done by the Board of Equalization since 2022. Mr. Wills noted that Mr. Caval has done a great job with the upgrades to the properties.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Matthews SECONDED. Discussion Commissioner Reinke noted that the intent is not to target Mr. Caval as he stated in his testimony. Commissioner Matthews stated that he would like to take additional time to review the information presented. Motion Passed Unanimously.

**RPT0001119028BA**

Brad Wills, Assessor reviewed the packet of information provided by the Assessor's office to value properties in the County and the history of the assessments. Mr. Caval has done a great job of updating the building and it looks very nice. Mr. Caval noted that the upgrades were part of creating a showroom for his business.

Mr. Caval thanked the Board for allowing him to present his case.

Commissioner Matthews made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Reinke SECONDED. Discussion Commissioner Matthews stated that he would like some additional time to review the information presented. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to leave Board of Equalization and reconvene as the Board of County Commissioners at 9:15 a.m. Commissioner Matthews SECONDED. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to leave session as Board of County Commissioners and convene as the Board of Equalization at 10:30 a.m. Commissioner Matthews SECONDED. Motion Passed Unanimously.

**Jacob Caval – RPT0001119026BA, RPT0001119028BA**

RPT0001119026BA

Commissioner Reinke noted that Mr. Caval has made substantial improvements in the buildings. Mr. Caval struggles with the significant increase in 2022 so in 2024 the Board decided to try to ease Mr. Caval into the increase incrementally and suggested the incremental increases continue. Commissioner Matthews asked if the increase takes into consideration the increase from the 2025 assessment. Commissioner Hall noted that the Assessor has had difficulty with the change made by the BOE, but the Board is trying to manage the significant increase and be sensitive to property owners. The Assessor is not always correct and Commissioner Hall would be in support of a 25% increase. Commissioner Reinke expressed concern with the Board showing favoritism. Commissioner Hall stated if the property owner appealed, the Board has been consistent with the way those property values have been managed.

Commissioner Reinke made a MOTION to modify the value as set by the Assessor on parcel #RPT0001119026BA and set a value of \$18,209.00 for the land, \$303,804.00 for the improvements for a total value of \$322,012.00. Commissioner Matthews SECONDED. Discussion Commissioner Reinke noted that he struggles with the value, but Mr. Caval has made some beautiful updates to the buildings and has brought value to downtown. Hopefully over the next couple of years, the incremental changes will bring Mr. Caval up. Motion Passed Unanimously.

RPT0001119028BA

Commissioner Reinke made a MOTION to modify the value as set by the Assessor on parcel #RPT0001119028BA and set a value of \$52,136.00 for the land, \$452,688.00 for the improvements for a total value of \$504,824.00. Commissioner Matthews SECONDED. Discussion Commissioner Reinke stated his comments in the previous decision apply to this one

as well. Commissioner Matthews stated that he feels this will help Mr. Caval ease into the increase. Motion Passed Unanimously.

Commissioner Hall swore in all parties giving testimony. Glenn Jennings, Joyce Crowns and Sandy Gleason, Appellants. Assessor staff were previously sworn in.

### **Glenn & Tammy Jennings – RPT25410010130A**

Brad Wills, Assessor reviewed the property and noted the Assessor's Office has agreed to a value with Mr. Jennings in the amount of \$545,819.00.

Mr. Jennings noted that he spoke with Larry Barksdale and the Assessor's Office made an adjustment based upon the house being overbuilt. Mr. Jennings reviewed his neighbor's properties and their values with the Board. Mr. Jennings requested the Board decrease his value further than the Assessor has modified based upon the neighbor's sales.

Mr. Wills noted that his office does not have a packet for Mr. Jennings as they were told by Mr. Jennings that he accepted the value of \$545,819.00. Mr. Wills had a spreadsheet that showed a neighborhood worksheet that showed neighboring property values.

Mr. Jennings asked the Board to take into consideration the values on the neighboring properties.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Matthews SECONDED. Motion Passed Unanimously.

### **Joyce Crowns – MHPB050000750AA**

Brad Wills, Assessor reviewed the property and property location with the Board.

Joyce Crowns, Appellant stated her daughter Sandy Gleason would be helping her with the process. Ms. Gleason stated the concerns are the same with her mother's property as it was with her own. Ms. Crowns stated that her home is falling apart, it looks good in the pictures but has some issues.

Brad Wills, Assessor reviewed the packet of information provided by the Assessor's Office and the process used by the Assessor's office to value properties in the County. Mr. Wills noted that they revised their value from \$129,600.00 to \$118,180.00.

Ms. Gleason stated her argument is the same, they do not own the land.

Commissioner Matthews made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Reinke SECONDED. Motion Passed Unanimously. Discussion Commissioner Matthews noted he needs more time to review the information. Motion Passed Unanimously.

**Sandy Kay Gleason – MHPB050000520AA**

Brad Wills, Assessor reviewed the property and property location with the Board.

Sandy Gleason, Appellant noted the property was on a rented lot and was deteriorating. Ms. Gleason stated she was a realtor and manufactured homes do not appreciate. Ms. Gleason stated that she has done no improvements on the home and is unable to justify the value set by the Assessor.

Commissioner Hall noted the property significantly increased between 2023 and 2024 but the Appellant did not appeal. Ms. Gleason stated she thought she was appealing 2024 value. Commissioner Hall explained that it was too late to appeal the 2024 value but the Board would accept the appeal on the 2025 assessment. Mr. Wills reviewed his office's contacts with Ms. Gleason and her concerns that were expressed to his staff.

Brad Wills, Assessor reviewed the packet of information provided by the Assessor's Office and the process used by the Assessor's office to value properties in the County. Mr. Wills noted that his office made an adjustment to the original assessment and revised the value to \$123,470.00. Mr. Wills noted the assessments for manufactured homes were historically low and to be in compliance with the State Tax Commission requirements, the values were increased significantly in 2024. Manufactured homes values were again increased in 2025 by approximately 10% to bring those values into compliance with the state's rules.

Ms. Gleason disputed that manufactured homes are valued similar to stick-built homes. Ms. Gleason stated that she does not own the land, and her home is depreciating.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Matthews SECONDED. Motion Passed Unanimously.

Commissioner Hall swore in Jay Bowden, Appellant.

**Bowden Family Trust – RPT38830060040A**

Brad Wills, Assessor reviewed the property and property location with the Board.

Jay Bowden, Appellant participated via conference call. Mr. Bowden reviewed the documents that he submitted in support of his appeal. Mr. Bowden disputed his value because the neighbor directly behind his house had a land value lower than his 2025 assessed land value. Mr. Bowden requested the Board set a value of \$79,879.00 for his land and \$305,977.00 for the improvements for a total value of \$385,856.00.

Brad Wills, Assessor reviewed the packet of information that his office put together for the appeal and the process used by his staff to assess the property.

Commissioner Hall asked Mr. Wills to clarify the cost per square foot, which Mr. Wills noted that the price per square foot changes based upon condition, features, etc.

Mr. Bowden noted that he has gone through the appeal process for the last several years. The size of the lot is the same and but he is not on the canyon so he disputed the increase in land value as they get closer to the canyon. Mr. Bowden also expressed his frustration that the property assessment changes by the BOE reverting to the Assessor's value each year.

Commissioner Matthews made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Reinke SECONDED. Discussion Commissioner Matthews noted that he needs further time to review the information. Motion Passed Unanimously.

Commissioner Hall swore in Kevin Parnell, Appellant, Assessor staff were previously sworn in.

**Kevin Parnell – RPB7241066001BA**

Brad Wills, Assessor reviewed the property and property location with the Board.

Kevin Parnell, Appellant reviewed a packet of information in support of his appeal. Mr. Parnell noted that he did appeal the value last year and because his property is a section 515 Rural Development Property, for another 16 years he is restricted on what he can charge for rent. He is unable operate at a profit or sell to a for profit company which should reduce his value. Mr. Parnell noted that he has a management company operating the facility and he is unable to generate an income for himself from the project due to section 515 rules.

Brad Wills, Assessor reviewed the packet of information that his office put together for the appeal and the process used by his staff to assess the property. Mr. Wills noted that the property has an approximate value of \$244,000.00, and \$959,000 for the commercial units. Mr. Wills noted that through this program, a tax credit was given for the construction of the property which was to offset the reduced rent. Mr. Wills stated they currently give a 50% reduction for economic depreciation and an additional 9% for multi-family buildings. Mr. Wills noted the property is unique and there are no others like it.

Commissioner Matthews stated he would like more time to consider the information.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Matthews SECONDED. Motion Passed Unanimously.

**Kevin Parnell – RPB7241066001BA**

The Board reviewed the minutes from the Board of Equalization decision for the appeal in 2024.

Commissioner Hall noted that the Board may need the Assessor to provide information on the property due to the complexity of the property. Commissioner Reinke stated that government

involvement in affordable housing has caused some issues. Commissioner Hall noted that the Appellant stated that his home increased which he did not have a concern about. In 2023 the home was separated from the commercial property but in 2024 it was not. For the 2025 decision the home should be separated from the commercial property. Commissioner Hall asked Mr. Wills to walk the Board through the separated values on each portion of property. Mr. Wills reviewed the separate house value and land for a total of \$279,496.00 with the 4-plexes valued at \$923,660.00. Commissioner Hall noted that the value on the home seems lower than other properties that the Board is seeing. Mr. Wills noted the house is 1742 sq. feet. Commissioner Matthews reviewed the 2023 decision that was provided by Mr. Parnell. Mr. Wills stated that due to the complexity of the property the Assessor's Office will maintain whatever value the Board of Equalization sets for 2025. Commissioner Matthews noted that by keeping the assessment lower for Mr. Parnell's property, the rest of the county is subsidizing the taxes for the property. The Board discussed the options of the assessment. Commissioner Hall noted the property was already discounted through the assessment process.

Commissioner Matthews made a MOTION to uphold the value as set by the Assessor on parcel #RPB7241066001BA with the value of \$142,967.00, improvements at 1,060,189.00 for a total assessment of \$1,203,156.00. Commissioner Reinke SECONDED. Discussion Commissioner Matthews noted that the Assessor is giving the property a 50% discount already. Commissioner Reinke noted that he was opposed to the motion due to the complexity of the property. Commissioner Hall stated he would be in support as the discount is being given and he is comfortable with the motion. Motion Passed. (Matthews yes, Hall yes, Reinke no)

#### **Bowden Family Trust – RPT3883006004A**

Commissioner Hall complimented Mr. Bowden on his presentation which had clear information and showed obvious effort. Commissioner Matthews concurred. Commissioner Matthews noted that if the goal is to treat parcels equally, the Assessor made points as to why the land was calculated differently from the neighbors behind. There was discussion on the neighbor across the street's value being higher and the type of street Mr. Bowden's house faced vs the street facing the neighbor behind Mr. Bowden's property and the process used to value the land.

Commissioner Reinke made a MOTION to modify the value as set by the Assessor on parcel #RPT3883006004A and set the land at \$96,202.00, improvements at \$341,373.00 for a total value of \$437,575.00. Commissioner Matthews SECONDED. Discussion Commissioner Reinke noted this gave some adjustment on the land. Motion Passed Unanimously.

#### **Sandy Gleason – MHPB0500000520AA**

Commissioner Hall noted that he feels for Ms. Gleason's confusion in the year that she was appealing. There was discussion on the amount of the increase vs the comparable information presented. Commissioner Hall noted that the Board has a history of doing incremental increases to offset the sudden increase. Commissioner Hall suggested keeping the assessment from 2024.

Commissioner Reinke made a MOTION to modify the value as set by the Assessor on parcel #MHPB0500000520AA and set the value for the improvements at \$120,850.00. Commissioner

Matthews SECONDED. Discussion Commissioner Reinke noted that the modification changes the value back to the 2024 assessment. This gives the Appellant some breathing room. Commissioner Hall noted it is difficult for those on fixed incomes but it is the right value. Motion Passed Unanimously.

**Joyce Crowns – MHPB050000750AA**

Commissioner Reinke made a MOTION to modify the value as set by the Assessor on parcel #MHPB500000750AA and set the value for the improvements to \$118,180.00. Commissioner Matthews SECONDED. Discussion Commissioner Reinke noted that the property value was updated by the Assessor so the Board will accept that value as it is less than the 2024 assessment. Motion Passed Unanimously.

**Bayer Research & Development – PP000016600000A**

Appellant did not show for hearing and stated that he was in agreement with the recommended change by the Assessor's Office.

Brad Wills, Assessor reviewed the packet of information with the Board. Mr. Wills noted that the assets were reduced which was corrected by the Assessor's office leaving a new value of \$1,810,668.

Commissioner Reinke made a MOTION to modify the value as set by the Assessor on parcel #PP000016600000A and set a value of \$1,810,668.00 for personal property. Commissioner Matthews SECONDED. Discussion Commissioner Reinke noted the Assessor worked with the Appellant to correct the assessment. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to leave session as the Board of Equalization and reconvene as the Board of County Commissioners at 4:50 p.m. Commissioner Matthews SECONDED. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 10, 2025, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 10, 2025, 8:00 a.m.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 09, 2025.

**PRESENT:** Commissioner Rocky Matthews, Commissioner Brent Reinke,  
and Commissioner Don Hall.

**ABSENT:** None.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Reinke attended a Kiwanis meeting.

Commissioners met with Bob Beer, Facilities Director for a department update.

Commissioner Hall met with Cody Cantrell, Veterans Service Officer for a department update.

In the Matter of BOARD OF EQUALIZATION

Commissioners met as the Board of Equalization to conduct property assessment appeal hearings.

Commissioner Reinke made a MOTION to leave session as Board of County Commissioners and convene as the Board of Equalization at 8:35 a.m. Commissioner Matthews SECONDED. Motion Passed Unanimously.

**Glenn Jennings – RPT25410010130A**

Commissioner Hall noted that the Appellant and the Assessor had an agreed value, however when Mr. Jennings came to the hearing, he requested the value be lower. Commissioner Reinke noted that the Assessor significantly lowered the value. The adjustment seems fair. Commissioner Matthews noted that the Assessor made approximately a 20% adjustment already. Mr. Jennings did not provide a significant argument for the Board to lower the value any further. Commissioner Hall noted the Assessor provided a spreadsheet that shows the adjustment was in line with the other homes in that area and he would be in support of upholding the Assessor's value.

Commissioner Reinke made a MOTION to modify the value as set by the Assessor on parcel #RPT25410010130A and set a value of \$91,333.00 for the land, \$454,486.00 for the improvements for a new total in the amount of \$545,819.00. Commissioner Matthews SECONDED. Discussion Commissioner Reinke noted that the Assessor worked with the Appellant and modified the original assessment. Motion Passed Unanimously.

Commissioner Hall swore in all parties giving testimony. Alix Frazier, Appellant, participated via conference call. Erin Porter, Chief Deputy Assessor, Larry Barksdale, Staff

**Alix Frazier & Gregg Ortega - RP09S16E247045A, RP09S16E247105A, RP09S16E253009A**

Erin Port, Chief Deputy Assessor reviewed the property and property location with the Board.

Alix Frazier reviewed the property and noted that the property is on the canyon rim and follow meander lines which should affect the value and use of the property. Ms. Frazier stated that none of the lots are of buildable size. Ms. Frazier stated that if the lot cannot support a building lot, it should not be categorized and assessed as a rural residential lot. Ms. Frazier noted that there is not a right of way or access agreement to access two of the three lots which should also be taken into consideration in the assessment. Ms. Frazier noted her family has owned the property since 1961

and has not done anything to develop the lots for residential use. To be able to use the property for residential use there would have to be substantial work done as well as several studies. The property does not meet ag or residential use requirements. Ms. Frazier asked the Board to recategorize her property as waste land.

Commissioner Hall asked Ms. Frazier if she had appealed the property in the past. Ms. Frazier noted she is often out of town and did not get her mail and missed the deadlines.

Erin Porter, Chief Deputy Assessor reviewed the packet of information on the properties and the process used to value the properties. Ms. Porter noted that Planning and Zoning determines if a lot is a buildable lot. The Assessor's Office is valuing the property together and has valued the 3 properties according to their policy. Ms. Porter noted that they do give an access influence if necessary. Ms. Porter reviewed the comparable properties that were provided by Ms. Frazier. Those properties have different use than the subject properties. Ms. Porter noted that they felt they were within the range for the property. Commissioner Reinke questioned the combining of property by the Assessor's Office vs. Ms. Frazier's presentation of separating each property. Ms. Porter reviewed that process. There was discussion on the process used by the Assessor's Office to value the property.

Alix Frazier, Appellant noted that there are no plans for the property which are parceled out and each parcel individually is unbuildable because of the canyon rim overlay. Highest and best use is not residential, it is waste because it is non-buildable and not grazeable.

Commissioner Reinke noted he would like more time to consider the information. Commissioner Hall noted that both parties have done an outstanding job of presenting the information.

#### **RP09S16E247045A**

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Matthews SECONDED. Motion Passed Unanimously.

#### **RP09S16E247105A**

Commissioner Matthews made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Reinke SECONDED. Motion Passed Unanimously.

#### **RP09S16E253009A**

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Matthews SECONDED. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to leave the Board of Equalization and convene as Board of County Commissioners at 10:00 a.m. Commissioner Matthews SECONDED. Motion Passed Unanimously.

#### In the Matter of CONSENT AGENDA

Commissioners considered the Consent Agenda; items may include status sheets, employee requisitions, alcohol licenses, tax cancellations, Sheriff's Office Security Agreements, and Commissioner minutes.

Commissioner Matthews made a MOTION to approve the Consent Agenda as presented. Commissioner Reinke SECONDED. Discussion Commissioner Matthews reviewed the items in the Consent Agenda to include status sheets for TARC, Social Services, Safe House, and Maintenance; Alcohol licenses #2026-186 United Oil, Twin Falls and 2026-187 United Oil, Filer; and a tax cancellation for parcel #PP000016600000A and RP10S16E096010A in the amount of \$229.84 for late fees, \$686.00 in interest for a total cancellation of \$915.84 as requested by the Treasurer. Motion Passed Unanimously.

#### In the Matter of FEES

Commissioners considered a request to cancel late fees and interest for Providence Dairy LLC.

Sandra Machado from Providence Dairy LLC requested the Board cancel the late fees and interest for a late tax payment on parcel numbers RPOB7910010020A. The person who was going to mail the payment got ill and had family events and missed getting the payment posted. Becky Petersen, Treasurer noted that the payment was paid on June 23<sup>rd</sup> which was late according to statute. Ms. Petersen noted the property owner has not been late on the payment in the past. The Board discussed the request. Commissioner Hall noted that he would be inclined to deny the request if the payment had been late in the past.

Commissioner Reinke made a MOTION to approve cancelling the late fees in the amount of \$181.80, \$531.96 for interest, for a total cancellation of \$713.76 for parcel # RPOB7910010020A for Providence Dairy. Commissioner Matthews SECONDED. Discussion Commissioner Reinke noted that he felt the cancellation was appropriate. Commissioner Matthews noted he would be in support of the motion due to this being a one-time issue. Motion Passed Unanimously.

Commissioners considered a request to cancel late fees and interest for Rick and Susan Pearson.

Rick and Susan Pearson requested the Board cancel the late fees and interest for a late tax payment on parcel #RP10S15090000A. Mr. Pearson noted that he lives in Buhl and was unaware that the payment was late. The payment was delivered to the post office before 9:00 a.m. on June 20th and he was unaware the payments were not postmarked in Twin Falls. The tax payer was also unaware that there was a drop box at County West for payments. Becky Petersen, Treasurer noted that the property owner has not been late in the past.

Commissioner Matthews made a MOTION to approve a cancellation of the late fees and interest for parcel # RP10S15090000A in the amount of \$152.42 for the late fees, \$452.42 interest for a total cancellation in the amount of \$604.84. Commissioner Reinke SECONDED. Discussion

Commissioner Matthews noted this was a one-time issue and would be in favor of the cancellation. Motion Passed Unanimously.

Commissioners considered a request to temporarily refund fees for Murtaugh Lake parks.

Kali Sherrill, Parks and Waterways Director reviewed the request to temporarily approve refunding fees for Murtaugh Lake Parks due to the algae bloom and some family concerns. Ms. Sherrill noted that normally if someone cancels, they will issue a credit to use at a later date. However, she has received several requests for refunds in the last couple of days due to several extraordinary issues. Previously policy gave the Director discretion to refund fees, however, she is presenting the request to the Board.

Rhonda Cole requested a refund as she reserved the wrong dates and was unable to rebook for the correct dates so she requested a refund. Ms. Sherrill stated she was able to re-reserve the spots for almost every spot so she recommended a refund of \$500.00.

Briggs Miller, requested a refund in the amount of \$1,450.00 due to health concerns from the algae bloom. Ms. Sherrill noted that the lots have not been re-reserved at this time, however she felt the health concerns were a legitimate concern and recommended approval of the refund.

Donna Jenks and her husband passed away and the family requested the funds be refunded in the amount of \$300.00. Ms. Sherrill recommended approval of the refund due to the extenuating circumstance surrounding the deaths.

Commissioner Matthews stated he agrees with the requests. Previously policy gave discretion to the Director to approve or deny refunds and the as the Director, Ms. Sherrill should have the ability to approve refunds in extenuating circumstances. Commissioner Hall stated he would agree; the three situations are all pretty unique.

Commissioner Reinke made a MOTION to approve the request to refund fees to Rhonda Cole in the amount of \$500.00 as recommended by Kali Sherill, Parks and Waterways Director. Commissioner Matthews SECONDED. Discussion Commissioner Reinke noted the P&W Board recommended the Commission consider the request. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to approve a request for refund to Briggs Miller and Teemaree Moser in the amount of \$1,450.00 as recommended by Kali Sherill, Parks and Waterways Director. Commissioner Matthews SECONDED. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to approve a refund in the amount of \$300.00 to Donna Jenks family as requested by Ms. Sherill. Commissioner Matthews SECONDED. Discussion Commissioner Reinke noted the request is appropriate. Motion Passed Unanimously.

Commissioner Matthews made a MOTION to leave session as Board of County Commissioners and convene as the Board of Equalization at 10:30 a.m. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Commissioner Hall swore in all parties. Marissa McClurg, State Tax Commission, Caitlin LeDuc and Eric LeDuc

**Eric and Caitlin LeDuc – RPOB8210000010A**

Erin Porter, Chief Deputy Assessor, reviewed the property and property location.

Eric LeDuc, Appellant spoke and stated there has been no improvements to the home so the assessment should not have increased. Mr. LeDuc stated that he would have appealed previously, but he was unaware of the process.

Erin Porter, Chief Deputy Assessor reviewed the Assessor's packet of information. Ms. Porter noted that the property is a manufactured home on a foundation. Ms. Porter noted that the Assessor's Office increased assessments on manufactured homes last year to comply with the State Tax Commission's requirements. Larry Barksdale noted that the sales comparables in the Assessor's packet were for manufactured homes only and did not include land.

Mr. LeDuc stated that the comparables were significantly newer than his home. Mr. Barksdale reviewed the process that his office uses to assess properties. Mr. LeDuc stated that he does not see the justification to increase the assessment the value of the home.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Matthews SECONDED. Motion Passed Unanimously.

Commissioner Hall swore in Domingo Villanueva, Appellant, who participated via conference call. Assessor's staff was previously sworn in.

**Robbie Parnell – RPT53510010010A**

Did not show for hearing.

Commissioner Matthews noted that Mr. Parnell did not show for the hearing to provide any information to debate so he was ready for a decision.

Commissioner Reinke made a MOTION to uphold the value as set by the Assessor on parcel #RPT53510010010A with a value of \$67,515.00 for the land, \$241,586.00 for improvements for a total assessed value of \$309,101.00. Commissioner Matthews SECONDED. Motion Passed Unanimously.

**Domingo Villanueva – RPB73410110110A**

Erin Porter, Chief Deputy Assessor reviewed the property and property location with the Board.

Domingo Villanueva, Appellant noted that the property value increased two years ago but it has not gone down. Mr. Villanueva stated that there are too many houses for sale and prices have decreased. The property was listed for sale in 2020 for \$134,000.00 but did not sell.

Erin Porter, Chief Deputy Assessor reviewed the packet of information provided by the Assessor showing the sales comparables to Mr. Villanueva's property. Ms. Porter noted that based upon the comparable sales, the assessment is in line.

Mr. Villanueva stated that someone was supposed to review the interior of the property and reassess the property as it has gone downhill since the remodel was done.

Commissioner Reinke noted that the age of the home is a concern but would like further time to review the information.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Matthews SECONDED. Motion Passed Unanimously.

Commissioner Hall swore in all parties giving testimony. Frank Lima, Appellant, Andrew Humphries, Appraiser. Assessor's staff were previously sworn in.

**Magic Valley Newspaper, Lee Publication – RPT0001100001AA, RPT0001100005AA, RPT0001100021AA**

Commissioner Matthews recused himself from the hearing. Mr. Matthews noted his sister is the managing editor to the Times News, but felt there could be a perceived conflict of interest so the recusal was appropriate.

Erin Porter, Chief Deputy Assessor reviewed the property and property location with the Board.

Frank Lima, Appellant, noted that the parcels are separate, however they are dependent upon each other for the total value which is how he did his process. Mr. Lima reviewed the brief that he provided with the appeal application. Mr. Lima stated that he allocated an average of \$50.00 per sq. foot for the 3 properties together and with an approximately total value for the 3 parcels of \$1,900,000.00. Commissioner Hall asked Mr. Lima why the property had not been previously appealed. Mr. Lima noted that newspapers are going out and the properties that are used for newspapers are being sold.

Andrew Humphries, Appraiser reviewed the properties, the packet of information provided by the Assessor's Office and the process used to assess the properties. Mr. Humphries noted that the 3 parcels were related and were assessed as one property on the land. Mr. Humphries noted the building has not been well maintained so the property was depreciated based on the original built date. Mr. Humphries also noted that the comparable sales that were provided by Mr. Lima would not meet the Idaho requirements so they were not considered. Mr. Humphries noted there are sales within the area that the Assessor's Office used in their Assessment. There was discussion on the process used by the Assessor's Office to value the land and buildings.

Mr. Lima stated that he was not going to argue the land value, but the improvements were considered individually and he felt they should be valued together as well. Mr. Lima disputed the Assessor's Office not accepting the comparable sales that he submitted.

RPT0001100005AA

Mr. Lima noted this property is where the printing presses were located and would be impacted by the cost of removing the presses. Mr. Lima felt that should be considered in the assessment.

Mr. Humphries reviewed the property and the process he used to assess the property. Mr. Humphries noted that he inspected the property in 2018 and it appeared that it was used to store paper and did not include any presses. Mr. Lima confirmed the error that there were no presses in the building. Mr. Lima noted that the property supports the printing building and should be assessed together.

RPT0001100021AA

Mr. Lima noted that this property contained the printing presses and would have to have them removed in order to sell the property.

Mr. Humphries reviewed the property and the process he used to assess the property. Mr. Humphries noted that the building does contain printing presses which can be accessed by large doors that were previously used to bring paper into the facility. Mr. Humphries noted that they have considered the obsolescence of the current business in the assessment. Mr. Humphries stated that he did not consider the removal costs of the printing presses in his assessments.

Mr. Lima disagreed with Mr. Humphries regarding the process to remove the presses as they were built on site and would have to be cut up, they cannot be removed by lifting them up. The printing presses present a hinderance to the sale costs.

RPT0001100001AA

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Hall SECONDED. Motion Passed Unanimously. (Matthews recused)

RPT0001100005AA

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Hall SECONDED. Motion Passed Unanimously. (Matthews recused)

RPT0001100021AA

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 14<sup>th</sup>, 2025. Commissioner Hall SECONDED. Motion Passed Unanimously. (Matthews recused)

**Wells Fargo Vendor Financial– PP000233395008A, PP000233395027A**

Commissioner Reinke made a MOTION to modify the value as set by the Assessor on parcel #PP000233395008A and set the personal property value at \$132,990.00. Commissioner Matthews SECONDED. Motion Passed Unanimously.

Commissioner Matthews made a MOTION to modify the value as set by the Assessor on parcel #PP000233395027A and set the personal property value at \$0.00. Commissioner Reinke SECONDED. Discussion Commissioner Matthews noted that per the Chief Deputy Assessor, the property is exempt as per Idaho Code 63-602KK. Motion Passed Unanimously.

**Guerry, Inc – RP10S13E210600A**

Commissioner Matthews made a MOTION to modify the value as set by the Assessor on parcel #RP10S13E210600A and set the value of the land at \$569,797.00, improvements at \$321,847.00 for a total assessment of \$890,847.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

**Jesus Reyes Leal – RPB72411260100A**

Commissioner Reinke made a MOTION to modify the value as set by the Assessor on parcel #RPB72411260100A and set the land at \$51,589.00, improvements at \$77,150.00 for a total assessment of \$128,739.00. Commissioner Matthews SECONDED. Motion Passed Unanimously.

**Stanley Haye – RPK8661033007BA**

Commissioner Matthews made a MOTION to modify the value as set by the Assessor on parcel #RPK8661033007BA and set the land at \$96,621.00, improvements at \$353,814.00 for a total assessment of \$450,435.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

**CKM Smith – RPT380700U0010A**

Commissioner Reinke made a MOTION to modify the value as set by the Assessor on parcel #RPT380700U0010A and set the land at \$576,189.00, improvements, \$807,744.00 for a total assessment of \$1,383,933. Commissioner Matthews SECONDED. Motion Passed Unanimously.

**Magic Valley Newspaper, Lee Publication – RPT0001100001AA, RPT0001100005AA, RPT0001100021AA**

Commissioner Matthews recused himself from the discussion and decision as per his previous recusal.

RPT0001100001AA

Commissioner Hall noted that the Appellant did not show anything local that would justify changing the value from what the Assessor's Office set. As a stand-alone building, the property would be higher per the Assessor. Commissioner Reinke stated that by selling this parcel alone the sale price would be higher than the Assessed value.

Commissioner Reinke made a MOTION to uphold the value as set by the Assessor on parcel #RPT0001100001AA at \$66,192.00 for the land, \$77,475.00 for the improvements for a total assessment of \$143,667.00. Commissioner Hall SECONDED. Discussion Commissioner Hall noted that he felt the property could sell quickly at the Assessed value. Motion Passed Unanimously. (Matthews recused)

RPT0001100005AA

Commissioner Reinke noted the value did not increase much from 2024. Commissioner Hall stated he felt the property was marketable, in a good location and didn't see any reason to change the assessment.

Commissioner Reinke made a MOTION to uphold the value as set by the Assessor on parcel #RPT0001100005AA at \$165,364.00, improvements at \$353,256.00 for a total assessment of \$518,620.00. Commissioner Hall SECONDED. (Matthews recused)

RPT0001100021AA

Commissioner Hall noted this property has the printing presses and offices in it. Commissioner Reinke noted the property is newer than the one just discussed. Commissioner Hall noted that the Appraiser felt the presses could be removed. The Board has not lowered the assessment of a building due to the cost to remove the personal property inside. The assessment has not been appealed in the last couple of years and the assessment went down for 2025.

Commissioner Reinke made a MOTION to uphold the value as set by the Assessor on parcel #RPT0001100021AA at \$ 155,137.00 for the land, \$1,485,763.00 for a total assessment of \$1,640,900.00. Commissioner Hall SECONDED. Motion Passed Unanimously. (Matthews recused)

### **Domingo Villanueva – RPB73410110110A**

The Board discussed the property and the assessment. Commissioner Hall noted the property was not appealed in the last couple of years and the value actually went down this year. Commissioner Reinke noted that he struggles with the value set by the Assessor, however it is close to other sales. There was discussion on the cost per square footage compared to the other assessed properties.

Commissioner Matthews made a MOTION to uphold the value as set by the Assessor on parcel #RPB73410110110A and set the value of the land at \$51,589.00, improvements at \$144,270.00

for a total value of \$195,859.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

**Eric and Caitlin LeDuc – RPOB8210000010A**

Commissioner Hall noted that home values change not because of improvements, but because of the market. Commissioner Matthews noted that the Board went back to the previous year's value on the manufactured homes, but the Appellant is asking to go back to 2023 values.

Commissioner Reinke made a MOTION to uphold the value as set by the Assessor on parcel #RPOB8210000010A and set the land at \$60,194.00, the improvements at \$88,649.00 for a total value of \$148,843.00. Commissioner Matthews SECONDED. Motion Passed Unanimously.

**Alix Frazier & Gregg Ortega - RP09S16E247045A, RP09S16E247105A, RP09S16E253009A**

The Board discussed the process used by the Assessor's Office to combine the land and value the parcels together. Commissioner Reinke noted that with the Canyon Rim Overlay, affects the usability of the property. Commissioner Hall noted that there are options through engineering processes to get closer to the canyon rim than the 100 ft that the Appellant addressed. Commissioner Hall stated he did not think the property was valued incorrectly. Commissioner Matthews noted that the 3 parcels together are a very marketable commodity.

**RP09S16E247045A**

Commissioner Matthews made a MOTION to uphold the value as set by the Assessor on parcel #RP09S16E247045A and set the land value at \$163,993.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

**RP09S16E247105A**

Commissioner Reinke made a MOTION to uphold the value as set by the Assessor on parcel # RP09S16E247105A and set the land value at \$103,033.00. Commissioner Matthews SECONDED. Motion Passed Unanimously.

**RP09S16E253009A**

Commissioner Matthews made a MOTION to uphold the value as set by the Assessor on parcel # RP09S16E253009A and set the land value at \$71,825.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to recess as the Board of Equalization and reconvene as Board of County Commissioners at 3:10 p.m. Commissioner Matthews SECONDED. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 11, 2025, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 11, 2025, 8:00 a.m.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 10, 2025.

**PRESENT:** Commissioner Rocky Matthews, Commissioner Brent Reinke,  
and Commissioner Don Hall.

**ABSENT:** None.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Reinke attended a WEMA meeting.

Commissioners met with Kristina Glascock, Clerk for a budget follow up meeting.

There being no further business, the Board recessed until 8:00 a.m., July 14, 2025, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 14, 2025, 8:00 a.m.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 11, 2025.

**PRESENT:** Commissioner Rocky Matthews, Commissioner Brent Reinke.

**ABSENT:** Commissioner Don Hall.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners met with office staff for a weekly department update.

Commissioners met with Legal for a weekly department meeting.  
Commissioners met with J.P. O'Donnell, IT Director for a department update.  
Commissioner Hall attended an Idaho Counties Risk Management Program Board meeting.  
Commissioner Matthews attended a Historic Preservation Commission meeting.

#### In the Matter of CONSENT AGENDA

Commissioners considered the Consent Agenda; items may include status sheets, employee requisitions, alcohol licenses, tax cancellations, Sheriff's Office Security Agreements, and Commissioner minutes.

Commissioner Matthews made a MOTION to approve the Consent Agenda as presented. Commissioner Reinke SECONDED. Discussion Commissioner Matthews reviewed the items in the consent agenda to include status sheets for the District Court and TARC; Commissioner minutes for June 9 – June 13 and June 16 – June 20. Motion Passed Unanimously. (Hall absent)

#### In the Matter of CREDIT CARDS

Commissioners considered a request for an additional credit card for TARC.

Jaci Urie, TARC Director reviewed her request for an additional credit card for TARC. Ms. Urie noted the card will be used for purchases that use Opioid funds and will help to keep those purchases separate. Ms. Urie noted that Kristina Glascock, Clerk recommended using a separate credit card for those purchases.

Commissioner Matthews made a MOTION to approve an additional credit card for TARC with a credit limit of \$5,000.00 for the purpose of Opioid funds. Commissioner Reinke SECONDED. Motion Passed Unanimously.

#### In the Matter of CONTRACTS

Commissioners considered an Agreement for Criminal Prosecution with the City of Buhl.

Commissioner Matthews reviewed the agreement with the Board. Commissioner Matthews noted that the Prosecutor has been prosecuting misdemeanors for the City of Buhl for many years and this memorializes that agreement.

Commissioner Matthews made a MOTION to approve the Agreement for Criminal Prosecution with the City of Buhl. Commissioner Reinke SECONDED. Discussion Commissioner Matthews noted that the Prosecutor's Office will provide prosecution services to the City of Buhl for \$1,750.00 per month. Motion Passed Unanimously. (Hall absent)

#### In the Matter of ZONING

Commissioners considered a request to release the Letter of Credit for the Howells Homestead Subdivision.

Laura Wilson, Planner III, reviewed the request with the Board. Ms. Wilson noted that all the improvements have been completed and conditions have been met. Ms. Wilson recommended that the Letter of Credit be released.

Commissioner Matthews made a MOTION to approve releasing the Letter of Credit for the Howells Homestead Subdivision. Commissioner Reinke SECONDED. Discussion Commissioner Matthews noted that Ms. Wilson verified that the improvements have been completed and recommended the release. Motion Passed Unanimously. (Hall absent)

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Matthews made a MOTION to go into executive session pursuant to Idaho Code §74-206 (B) records exempt from disclosure – evaluation, dismissal or discipline of staff at 11:05 a.m. Commissioner Reinke SECONDED. Motion passed after roll call vote. (Matthews yes, Reinke yes)

Commissioners returned to regular session at 11:10 a.m.

There being no further business, the Board recessed until 8:00 a.m., July 15, 2025, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 15, 2025, 8:00 a.m.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 14, 2025.

**PRESENT:** Commissioner Rocky Matthews, Commissioner Brent Reinke.

**ABSENT:** Commissioner Don Hall.

**STAFF:** Deputy Clerk Katherine Wathen.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Hall attended an Idaho Counties Risk Management Program Board meeting.  
Commissioner Reinke attended a Joining Forces Magic Valley meeting.  
Commissioners met with Kevin Sandau, Juvenile Probation Director, Magistrate Probation Supervisor and Juvenile Detention Supervisor for a quarterly update.  
Commissioner Reinke attended a Twin Falls Area Chamber of Commerce Board meeting.  
Commissioner Reinke attended a monthly Service Provider meeting.  
Commissioner Reinke attended a Snake River Soil & Water Conservation District meeting.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Matthews made a MOTION to go into executive session at 9:00 a.m. pursuant to Idaho Code §74-206 (D) records exempt from disclosure – hospital care, medical records.

Commissioner Reinke SECONDED. Motion passed after roll call vote. (Matthews yes, Reinke yes) (Hall absent)

Commissioners returned to regular session at 9:06 a.m.

In the Matter of INDIGENT

Commissioners considered County Assistance applications.

Commissioner Matthews made a MOTION to release the lien and close case number 91704 Commissioner Reinke SECONDED. Discussion Commissioner Matthews noted that it is appropriate to close this case as the client is deceased. Motion Passed Unanimously. (Hall absent)

Commissioner Matthews made a MOTION to approve case number 104800 in the amount of \$950.00 to Idaho Legacy LLC for cremation. Commissioner Reinke SECONDED. Discussion Commissioner Matthews noted that the client was a Twin Falls County resident and was indigent. Motion Passed Unanimously. (Hall absent)

Commissioner Matthews made a MOTION to approve case number 104801 for rent assistance in the amount of \$1,094.00 with a \$25.00 per month payback to start in September and 50% of future tax refunds. Commissioner Reinke SECONDED. Discussion Commissioner Matthews noted that the client does have a plan for future rent payments. Motion Passed Unanimously. (Hall absent)

Commissioner Matthews made a MOTION to approve case number 104802 for cremation in the amount of \$950.00 to Rosenau Funeral Home. Commissioner Reinke SECONDED. Discussion Commissioner Matthews noted that the County is not the last resort and there are other assets. Motion Failed Unanimously. (Hall absent)

Commissioner Matthews made a MOTION to accept a settlement offer of \$30,000.00, release the lien and close the case 100562. Commissioner Reinke SECONDED. Discussion Commissioner Reinke noted that the client has offered to pay between \$25,000 and \$30,000 to settle the case and he felt \$30,000 was a fair offer. Motion Passed Unanimously. (Hall absent)

In the Matter of CONSENT AGENDA

Commissioners considered the Consent Agenda; items may include status sheets, employee requisitions, alcohol licenses, tax cancellations, Sheriff's Office Security Agreements, and Commissioner minutes.

Commissioner Matthews made a MOTION to approve the Consent Agenda as presented. Commissioner Reinke SECONDED. Discussion Commissioner Matthews reviewed the items in the consent agenda to include an alcohol license number 2026-188 KJ's 80223. Motion Passed Unanimously. (Hall absent)

In the Matter of FAIR

Commissioners considered a volunteer list for the Twin Falls County Fair.

Commissioner Matthews made a MOTION to approve the volunteer list for the Twin Falls County Fair. Commissioner Reinke SECONDED. Discussion Commissioner Matthews noted that he reviewed the volunteer list and the Fair Board had no approved it. Motion Passed Unanimously. (Hall absent)

There being no further business, the Board recessed until 8:00 a.m., July 16, 2025, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 16, 2025, 8:00 a.m.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 15, 2025.

**PRESENT:** Commissioner Rocky Matthews, Commissioner Brent Reinke.

**ABSENT:** Commissioner Don Hall.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Hall attend an Idaho Counties Risk Management Program Board meeting.

Commissioners Reinke attended a Magic Valley Metropolitan Planning Organization Policy Board meeting.

Commissioner Reinke attended a Balanced Rock Soil Conservation District meeting

There being no further business, the Board recessed until 8:00 a.m., July 17, 2025, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 17, 2025, 8:00 a.m.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 16, 2025.

**PRESENT:** Commissioner Rocky Matthews, Commissioner Brent Reinke.

**ABSENT:** Commissioner Don Hall.

**STAFF:** Deputy Clerk Katherine Wathen.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Hall attended an Idaho Counties Risk Management Program Board meeting.

Commissioners met with Elaine Molognoni, HR Director for a department update.

Commissioner Reinke attended a Kiwanis meeting.

Commissioners met with Bob Beer, Facilities Director for a department update.

Commissioner Hall attended a SIRCOMM Joint Powers Board meeting.

Commissioners met with Austin Rea to discuss Legacy Fields.

Commissioner Reinke attended a Weeds Board meeting.

In the Matter of CONSENT AGENDA

Commissioners considered the Consent Agenda; items may include status sheets, employee requisitions, alcohol licenses, tax cancellations, Sheriff's Office Security Agreements, and Commissioner minutes.

Commissioner Matthews made a MOTION to approve the Consent Agenda as presented. Commissioner Reinke SECONDED. Discussion Commissioner Matthews reviewed the items in the Consent Agenda to include status sheets for the Prosecutor's Office, Juvenile Probation and the Sheriff's Office; employee requisitions for the Prosecutor's Office and Commissioners; an alcohol catering permit for the Happy Landing Restaurant on August 15, 2025 at the Twin Falls Airport; and Commissioner minutes for June 23 – June 27 and June 30 – July 4. Motion Passed Unanimously. (Hall absent)

There being no further business, the Board recessed until 8:00 a.m., July 18, 2025, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 18, 2025, 8:00 a.m.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 17, 2025.

**PRESENT:** Commissioner Rocky Matthews, Commissioner Brent Reinke,  
and Commissioner Don Hall.

**ABSENT:** None.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Reinke attended a WEMA meeting.  
Commissioners met with Lynn Schall to discuss property concerns.

There being no further business, the Board recessed until 8:00 a.m., July 21, 2025, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 21, 2025, 8:00 a.m.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 18, 2025.

**PRESENT:** Commissioner Rocky Matthews, Commissioner Brent Reinke,  
and Commissioner Don Hall.

**ABSENT:** None.

**STAFF:** Deputy Clerks Katherine Wathen and Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners met with office staff for a weekly department update.  
Commissioner Hall attended an Urban Renewal Agency Board meeting.  
Commissioner Reinke attended a Castleford Men's Club meeting.  
Commissioner Hall attended a St. Luke's Center for Community Health Consortium meeting.

In the Matter of CONSENT AGENDA

Commissioners considered the Consent Agenda; items may include status sheets, employee requisitions, alcohol licenses, tax cancellations, Sheriff's Office Security Agreements, and Commissioner minutes.

Commissioner Reinke made a MOTION to approve the Consent Agenda as presented. Commissioner Matthews SECONDED. Discussion Commissioner Reinke reviewed the items in the consent agenda to include status sheets for the Sheriff's Office and Parks and Waterways; and alcohol license number 2026-189 Big Mike & Busters. Motion Passed Unanimously.

In the Matter of PROCLAMATIONS

Commissioners considered an Idaho Beef Month Proclamation.

Commissioner Hall read the proclamation aloud for the Board and noted his support. Commissioner Reinke thanked those in attendance for their contribution to the community and noted his support of the beef industry. Commissioner Matthews noted his support of the beef industry. Jared Bracket thanked the Board for their support and recognition.

Commissioner Reinke made a MOTION to approve the Idaho Beef Month Proclamation. Commissioner Matthews SECONDED. Motion Passed Unanimously.

# Proclamation

*WHEREAS*, for more than 100 years Idaho cattle ranchers have formed a natural partnership of land stewardship and productivity through generations of ranching families who care for our natural resources and quality of life; and

*WHEREAS*, there are approximately 2.49 million head of cattle valued at \$2.5 billion dollars in Idaho, leaving a tremendous positive impact on surrounding communities and the economy of Twin Falls County; and

*WHEREAS*, the Idaho beef industry, which represents the state's second largest agricultural industry, is an integral part of Twin Falls County's economy; and

*WHEREAS*, beef cattle are raised in every Idaho county with the largest production in Southern Idaho; and

*WHEREAS*, beef is a significant source of protein, iron, folate, zinc, and other important nutrients for physical and mental development, health, and body maintenance; and

*WHEREAS*, beef provides a delicious, easy meal solution for families in Twin Falls County to feed and nourish their families; and

*NOW, THEREFORE*, we, the Twin Falls County Commissioners, do hereby proclaim July 2024 to be

## *IDAHO BEEF MONTH*

In the County of Twin Falls, State of Idaho.

IN WITNESS WHEREOF, I  
have hereunto set my hand at  
the Twin Falls County West  
Facility in Twin Falls, Idaho  
on this 21<sup>st</sup> day of July, 2025.

/s/ Don Hall

Don Hall, Chairman

/s/ Rocky Matthews

Rocky Matthews, Commissioner

/s/ Brent Reinke

Brent Reinke, Commissioner

ATTEST:

/s/ Kristina Glascock

Kristina Glascock, Clerk

In the Matter of CONTRACTS

Commissioners considered an Idaho Power Consent and Acknowledgement Form.

Commissioner Matthews reviewed the Idaho Power Consent and Acknowledgement Form. Commissioner Matthews noted that the form reviews the changes made to the monthly bill for the fairgrounds due to the new equipment.

Commissioner Matthews made a MOTION to approve the Idaho Power Consent and Acknowledgement Form and authorize the Chairman to sign the documents on behalf of the Board. Commissioner Reinke SECONDED. Discussion Commissioner Matthews noted that the upgraded equipment was already installed so the agreement is the Board acknowledging the bill change. Motion Passed Unanimously.

Commissioners considered a county security patrol proposal.

Bob Beer, Facilities Director noted that he reviewed the proposal and had no concerns. Jody Revai, Premier Security Director reviewed the proposal with the Board and noted that they have rewritten the proposal a number of times to meet the County's needs. Commissioner Reinke asked about the time frames for the building checks. Mr. Revai noted that they don't do checks consistently at the same time for the safety of the departments. The Board discussed budgeting for the security patrols.

Commissioner Reinke made a MOTION to approve the county security patrol proposal with Premier Security. Commissioner Matthews SECONDED. Discussion Commissioner Hall noted that he looks forward to seeing how well this agreement works out. Motion Passed Unanimously.

In the Matter of ZONING

Commissioners considered an appeal of the CDS Administrator's Decision to approve a Telecommunications Facilities Conditional Use Permit for Russel Labrum and Everest Infrastructure.

Commissioner Hall reviewed the matter of the appeal of the Community Development Director's approval of an Application for a Telecommunications Tower on land (of approximately 66.6 acres) located at approximately 1473 E. 4600 N. in Twin Falls County filed by Russel Labrum and Cierra House on Behalf of Everest Infrastructure. The Community Development Director issued the written decision on April 30, 2025. On May 14, 2025 an appeal of the CDS Director's Decision was filed by Nathan Jerke.

The following documents were submitted to the Board as part of the record of this Appeal:

- Appeal Application Packet including: Staff Report; the appeal application; written statement explaining the basis for the appeal; and attachments in support.

#### **Laws Considered:**

The Board considered the following statutes, ordinances, and standards:

- Title 8, Chapter 16 of Twin Falls County Code regarding Telecommunications Facilities.
- Title 8, Chapter 20 of Twin Falls County Code regarding appeals.
- The Twin Falls County Comprehensive Plan
- The Federal Telecommunications Act of 1996

Commissioner Hall swore in all parties giving testimony. Laura Wilson, Planner, Jon Laux, CDS Director, Nathan Jerke, Appellant, Melissa Kippes and Patrick Hunter, Respondent/Applicant.

Commissioner Hall disclosed longstanding relationships with Nathan Jerke and Melissa Kippes. Commissioner Reinke disclosed he also has had longstanding relationships with Nathan Jerke and Melissa Kippes. Both Commissioner Hall and Commissioner Reinke stated that they could be impartial. Commissioner Matthews stated that he has worked with Nathan Jerke in different capacities with the County. Melissa Kippes was a contract attorney with Twin Falls County which ended September 2024.

Laura Wilson, CDS Planner III reviewed the application, information received and the process followed by the CDS Department prior to the decision by the CDS Director, Jon Laux. Ms. Wilson also reviewed additional information received from the State Historical Preservation Office after the hearing notice was sent. The additional information was not considered by the CDS Director in his decision. Ms. Wilson reviewed a map that showed the Canyon Rim Overlay. Ms. Wilson noted that she does not know where the wagon ruts are that were addressed by SHPO nor does she have any information from the Historical Commission specifying a historic area.

There was discussion on the water tower vs the conifer tree design of the tower. Ms. Wilson noted that there was an initial application that was withdrawn and a new application submitted on October 23, 2024 that changed the height of the proposed tower. Ms. Wilson reviewed the definition of the Canyon Rim Overlay District and a map of that district. Ms. Wilson pointed to a map which the County uses to designate the CRO.

Nathan Jerke, Appellant reviewed his appeal and his points for opposition. Mr. Jerke discussed the lack of a Canyon Rim Overlay definition and what protection it provides to the land surrounding the canyon. Mr. Jerke expressed his frustration with the lack of information or a definition of the CRO in county code. Mr. Jerke reviewed his concern regarding the lack of consideration for the historic area and the impact on the historic trail. There was discussion on the area and the location of the wagon ruts referenced in SHPO's letter. Mr. Jerke reviewed the camouflaged tower requirement and noted that the proposed tower is not camouflaged in any way due to the area. Mr. Jerke stated that the proposed water tower or the pine tree do not fit with the area; it might as well be a monopole tower. There is no historical basis for a water tower. There

was discussion on the pictures submitted as part of the application and the other poles shown in the pictures.

Melissa Kippes, Appellant noted that the blue line is not on the official zoning map and does not delineate the CRO which would necessitate a visual inspection of the property with measurements taken. Ms. Kippes discussed the proposed location of the tower, and noted that the canyon rim is different in that area. A monopole would fit the area better as there are already power poles in the area but the water tower does not fit the area.

Patrick Hunter, Applicant discussed the limitations of the historical designation on private property. Mr. Hunter stated that his company was opposed to the requirement of the water tower but they were told by SHPO that they would have to do that design. The discussion on the monopine design came from the applicant's conversations with SHPO. SHPO approved the design with the water tower but denied a monopine or monopole design. Mr. Laux confirmed that the information from SHPO was not considered in his decision. There was discussion on the requirement from SHPO that the tower be designed as a water tank. Mr. Hunter noted that he had received and provided the approvals from all of the required agencies. There was discussion on the height and the consideration and approval by SHPO. There was discussion on the location of the tower and how the best location for the tower was determined. Commissioner Hall asked if the location of the tower would limit the ability of the appellant to build on their property. Ms. Wilson reviewed the setback requirements. Mr. Laux reviewed the height and setback requirements and noted it would not prevent the Kippes' from building on their property. There was discussion on the requirement of a self-collapsing tower. There was discussion on the service gap in the area and the information provided in the application showing the coverage need.

#### Questions asked of Community Development Services Staff:

##### **A. Appeal Procedure**

1. Was this matter a decision that may be appealed pursuant to TFCC 8-20-6? **Yes**
  - i. Was it a final decision of the CDS Director? **Yes**
  - ii. When was that decision made? **April 30, 2025**
2. Did you receive an appeal application in this matter? **Yes**
  - i. Who filed the appeal? **Nathan Jerke**
  - ii. Are they a person who may file an appeal pursuant to TFCC 8-20-3? **Yes**
3. When did you receive the Notice of Appeal? **May 14, 2025**
  - i. Was the appeal application timely filed? **Yes**
  - ii. Was the Appeal application complete? **Yes**
4. Did the Applicant provide a written statement in support of their application? **Yes, the written statement received on May 28<sup>th</sup> included a memorandum from Melissa Kippes.**

5. Did any Respondent(s) provide a written statement in opposition or support of the appeal? **Nothing was received from Respondent/Applicant.**

## **B. Permit Application**

1. Where is the property located? **1473 E. 4600 N. Buhl.**
  - i. Is it located in an Area of City Impact? **No**
2. What is the property zoned? **Rural Residential Zone**
  - i. Is a Telecommunications Tower a permitted use in that zone? **Yes. Allowed by Administrative Approval.**
  - ii. Is a Conditional Use Permit required for the Tower? **No, if the application requirements are met it is an administrative decision, because the proposed tower is under 125 feet in height.**
3. Did the Applicant notify any property owner(s) within three hundred feet (300') of the proposed location by first class mail and provided proof of mailing to the planning and zoning department within five (5) days of mailing as required by TFCC 8-16-7? **Yes, an affidavit of mailing was provided by Melissa Kippes on May 16 and 28, 2025.**
4. Did the Application satisfy the standards for special uses set forth in TFCC 8-16? **Yes**
5. Did the Director produce a report within twenty-eight (28) calendar days after the closing date for accepting written comment as required by TFCC 8-16-7 (4) approving the Application? **Yes**
  - i. What were the reasons given for the decision? **1) Applicant submitted all documents necessary. 2) The documentation and comments received from local agencies with jurisdictions indicate minimal to no impact for the proposed use. 3) The required setbacks were met. 4) The portion of the property being used for the location of the tower was located outside of the Canyon Rim Overlay. 5) The application met the requirements of TFCC 8-16.**
  - ii. What express standards were the decision based upon? **Title 8, chapter 16 section 1, 6, 7, 13 and 14.**

The Board discussed the following items;

1. Whether the approval properly considered the Canyon Rim Overlay District Map?

Commissioner Reinke noted that he felt it was not properly considered and the CRO was unclear to both parties and wasn't defined very well. Commissioner Matthews noted that he felt that it was difficult to find on the map and not specifically designated and the recreational overlay was not referred to in any description of the CRO. In order to find the CRO, the area would be to have it measured. Commissioner Hall noted that he felt that the only way to determine the CRO would be to have a survey done that considers the specific measurements defined in the definition of the CRO. Commissioner Hall noted that he felt that the Director made the decision based upon the process previously in place but it didn't necessarily fit the needs in this situation.

The Board finds that the Director was improper in his decision because the CRO is not clear for either party and determining if the property is outside the CRO is vague. The Director would need to instruct the applicant to do a survey to prove that the location is outside the CRO.

2. Whether the Administrator erred in the approval of the placement of the communication tower in a historic area?

Discussion – Commissioner Hall noted that he did not believe that the Administrator erred, but with the information provided by SHPO after the fact, it convoluted the issue. Commissioner Hall stated that he was confused about what authority SHPO has over the placement of a tower. Commissioner Matthews noted that the two letters received from SHPO were conflicting and confusing. The comments from SHPO were for a different tower height and he was unsure if their decision would stand with the different height. Commissioner Matthews also questioned how much authority SHPO has in the decision. Commissioner Reinke expressed his frustration with the authority that a state entity has vs local authority. Commissioner Hall noted that the Board needs to determine the authority that SHPO has and would SHPO have a different view with the change in the higher tower height. Commissioner Hall also stated that he would like to know the criteria that SHPO uses in their recommendations. There was discussion regarding the criteria that SHPO uses.

The Board finds that the Director did not error in his decision because he used the information that he had from the original application. The new information provided from SHPO brings further questions to the application.

3. Whether the Director erred in failing to address comments about placement and design in the Rural Residential zone?

Commissioner Matthews noted that rural residential zone allows the use by an administrative decision and it qualified according to the code.

The Board finds that the Director did not error in his decision because Telecommunications facilities may be permitted by Director approval in rural residential zones per Twin Falls County Code 8-16-4 so long as the use subjects itself to the provisions of Chapter 16, which this does.

4. Whether the Director erred in the approval due to false application information, specifically regarding the alternative analysis.

Commissioner Hall stated he did not hear anything in the testimony provided today, there was no information on false information. Commissioner Reinke and Commissioner Matthews concurred.

The Board found that the Director did not error in the approval because there was no information provided in the meeting to show any false information.

Commissioner Hall reviewed the decision options to Affirm, Reverse, Conditionally Modify or Remand on appeal. Commissioner Matthews stated that he couldn't make a decision without answers to the questions discussed earlier. Commissioner Matthews also noted that the letter from the Buhl Highway District did not address the right of way and a cell tower falling on their right of way. Commissioner Hall noted that it appears the Board does not intend to Affirm or Reverse the decision as further information is needed to answer questions. Commissioner Hall noted that if they remand the decision, the Director should require the self-collapsing technology if it was within the distance to fall on the roadway. Commissioner Matthews noted that it is up to the Board to address safety concerns even if the other agencies do not. Commissioner Hall stated that he would like further information to be gathered before he could make a decision. Those items include; a survey completed to determine if the proposed location is within the Canyon Rim Overlay if the proposed location is within the CRO then it would have to be denied per county code; what authority does SHPO have on local land use decisions, would their recommendation have been different knowing the height had been changed and what criteria does SHPO use to make their recommendations.

Commissioner Reinke stated he would be in favor of remanding the application to the CDS Director to gather the information discussed. Commissioner Matthews stated that he would like to make it clear in the decision who is responsible for gathering the information discussed.

Commissioner Reinke made a MOTION that based upon the testimony presented and the content of the appeal, we remand the application back to the CDS Director, on appeal with instructions to review and consider the following;

the CDS Director shall ascertain whether the tower is within a distance to fall on the road and if it is, instruct the applicant to put in their plan the self-collapsing technology; and

the CDS Director will require the applicant to complete a survey to determine if the tower is within the Canyon Rim Overlay; and

the CDS Director shall reach out to SHPO to determine what Idaho code gives them authority to determine the type of tower and if they do have authority, do they have concerns with the change in height;

and issue a new decision based upon review of those items.

Commissioner Matthews SECONDED. Discussion Commissioner Reinke noted that he learns on every tower application and the decision is difficult as it affects people's homes. Motion Passed Unanimously.

Commissioner Hall read the right to appeal for the record.

There being no further business, the Board recessed until 8:00 a.m., July 22, 2025, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 22, 2025, 8:00 a.m.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 21, 2025.

**PRESENT:** Commissioner Rocky Matthews, Commissioner Brent Reinke, and Commissioner Don Hall.

**ABSENT:** None.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners met with Kristina Glascock, Clerk to review the FY2026 budget requests. Commissioners met with Jon Laux, Community Development Director for a department update.

In the Matter of INDIGENT

Commissioners considered County Assistance applications.

Commissioner Reinke made a MOTION to approve case number 104803 for rent assistance in the amount of \$565.00 with \$100.00 per month payback beginning in September and 50% of future tax refunds. Commissioner Matthews SECONDED. Discussion Commissioner Reinke noted that the client is a Twin Falls County resident and the assistance is appropriate. Motion Passed Unanimously.

In the Matter of CONSENT AGENDA

Commissioners considered the Consent Agenda; items may include status sheets, employee requisitions, alcohol licenses, tax cancellations, Sheriff's Office Security Agreements, and Commissioner minutes.

Commissioner Matthews requested the alcohol catering permit for El Patrol Event Center on August 9, 2025 at Legacy Fields be pulled for separate consideration.

Commissioner Matthews made a MOTION to deny of the alcohol catering permit for El Patrol Event Center on August 9, 2025 at Legacy Fields. Commissioner Hall SECONDED. Discussion Commissioner Matthews noted that the date on the permit is the wrong date and the applicant will reapply for the correct date. The applicant has applied for a public assembly permit on August 10<sup>th</sup> which will be actual date of the event. Motion Passed Unanimously. (Reinke absent)

### In the Matter of ZONING

Commissioners considered a request for reconsideration for the matter remanded by the Twin Falls County District Court in Case No. CV42-24-0558, a denial of a Conditional Use Permit and Preliminary Plat Permit application filed by Richard Pierson.

Commissioner Matthews recused himself from the request.

Ted Larsen, Attorney for applicant Richard Pierson spoke with the Board and requested reconsideration for the matter remanded by the Twin Falls County District Court in Case No. CV42-24-0558, a denial of a Conditional Use Permit and Preliminary Plat Permit application filed by Richard Pierson. Mr. Larsen reviewed his request and the reasons for the request. Mr. Larson stated that the Board's conclusion that "The roadway is not of sufficient capacity to safely carry the traffic that would be generated by the proposed subdivision.", is not based upon substantial evidence. Mr. Larsen stated that the Board's conclusion was based upon opinion testimony, not expert opinion. Mr. Larsen reviewed the testimony provided at the previous hearing and the testimony that the Board should and should not consider. Mr. Larson also stated that the BOCC's conclusions regarding water availability were not based upon substantial evidence. Mr. Larson stated that the Board did not consider any expert testimony in their decision. Mr. Larson reviewed the mission of Idaho Department of Water Resources and stated that the Board's consideration of neighbor testimony was not qualified. Mr. Larsen stated that the Board's decision was made upon unlawful procedure when it considering items that were not under appeal. Mr. Larsen requested that the Board reconsider the decision based upon the stated reasons.

Commissioner Reinke thanked Mr. Larsen for his presentation and noted that the County has many subdivisions that were planned many years ago and the Board has learned a lot through this process. Commissioner Hall stated that he appreciated the information presented by Mr. Larsen.

Commissioner Reinke noted that the findings made by the Board were real and took into consideration the neighbor's testimony and that information that was not necessarily available to the experts and their studies. Commissioner Hall stated that he appreciates Mr. Larsen's presentation, but he found the evidence provided by the neighbors substantial and compelling and felt that the Boards findings were on track. The traffic study was incomplete and did not provide what was asked for; it lacked information and Commissioner Hall does not see anything in the information presented today to change his mind. The Board has substantial and competent information which they used to make their decision. Commissioner Reinke noted that going forward the Board will need to be aware of the water situation in its future decisions.

Commissioner Reinke made a MOTION to uphold the previous decision of denial for a Conditional Use Permit and Preliminary Plat Permit application by Richard Pierson. Commissioner Hall SECONDED. Discussion Commissioner Hall noted that safety is a primary concern for him and the decision the Board made considered the substantial information regarding the safety concerns of the roadway. Motion Passed Unanimously. (Matthews abstained)

### In the Matter of PEST ABATEMENT

The Pest Abatement District Board presented their annual budget report.

Commissioner Reinke made a MOTION to approve the FY2026 Pest Abatement District budget as presented in the amount of \$2,255,809.00. Commissioner Matthews SECONDED. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 23, 2025, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 23, 2025, 8:00 a.m.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 22, 2025.

**PRESENT:** Commissioner Rocky Matthews, Commissioner Brent Reinke,  
and Commissioner Don Hall.

**ABSENT:** None.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Reinke attended a Southern Idaho Solid Waste Board meeting

Commissioner Hall attended an Idaho Association of Counties Legislative Committee meeting.

Commissioner Reinke attended a Farm Bureau meeting

There being no further business, the Board recessed until 8:00 a.m., July 24, 2025, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 24, 2025, 8:00 a.m.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 23, 2025.

**PRESENT:** Commissioner Rocky Matthews, Commissioner Brent Reinke,  
and Commissioner Don Hall.

**ABSENT:** None.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners met with Elaine Molognoni, HR Director for a weekly department update.

Commissioners met with Bob Beer, Facilities Director for a weekly department update.

Commissioner Matthews attended a South Central Community Action Partnership Annual Board meeting.

Commissioner Reinke attended a Kiwanis meeting.

In the Matter of CONSENT AGENDA

Commissioners considered the Consent Agenda; items may include status sheets, employee requisitions, alcohol licenses, tax cancellations, Sheriff's Office Security Agreements, and Commissioner minutes.

Commissioner Matthews made a MOTION to approve the Consent Agenda as presented. Commissioner Reinke SECONDED. Discussion Commissioner Matthews reviewed the items in the Consent Agenda to include status sheets for the Sheriff's Office, District Court, Juvenile Probation and the Prosecutor's Office; an employee requisition for the Commissioner's Office; and alcohol beverage catering permits for El Patron Event Center on August 10, 2025 and August 31, 2025 at Legacy Fields. Motion Passed Unanimously.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioners considered a Letter of Support for ETS's BEAD Grant Application.

Commissioner Reinke reviewed the Letter of Support with the Board. Commissioner Hall noted that the goal of the program is to get broadband out to the rural areas in Twin Falls County.

Commissioner Reinke made a MOTION to approve the Letter of Support for ETS's BEAD Grant Application. Commissioner Matthews SECONDED. Motion Passed Unanimously.

In the Matter of BUDGET

Commissioners considered the June accounts payables.

Kristina Glascock, Clerk reviewed the June accounts payables with the Board in the amount \$9,633,410.77.

Commissioner Matthews made a MOTION to approve the June accounts payables in the amount of \$9,633,410.77. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Kristina Glascock, Clerk presented the quarterly statement.

In the Matter of CONTRACTS

Commissioners considered the Select Health and Delta Dental insurance renewals.

Kristina Glascock, Clerk reviewed the Delta Dental insurance renewal with the Board. Ms. Glascock noted that the Delta Dental renewal had no change in premium.

Commissioner Reinke made a MOTION to approve the Delta Dental/Blue Cross insurance renewal and authorize the Chairman to sign the documents on behalf of the Board. Commissioner Matthews SECONDED. Motion Passed Unanimously.

Kristina Glascock, Clerk reviewed the Select Health insurance renewal. Commissioner Hall noted the rates continue to increase and thanked Ms. Glascock for her work to get the premiums as low as possible.

Commissioner Reinke made a MOTION to approve the Select Health insurance renewal option #3 as presented and authorize the Chairman to sign the documents on behalf of the Board. Commissioner Matthews SECONDED. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 25, 2025, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 25, 2025, 8:00 a.m.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 24, 2025.

**PRESENT:** Commissioner Rocky Matthews, Commissioner Brent Reinke,  
and Commissioner Don Hall.

**ABSENT:** None.

**STAFF:** Deputy Clerk Katherine Wathen.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Reinke attended a WEMA meeting.

Commissioner Matthews attended a Crisis Center Advisory Board meeting.

There being no further business, the Board recessed until 8:00 a.m., July 28, 2025, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 28, 2025, 8:00 a.m.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 25, 2025.

**PRESENT:** Commissioner Rocky Matthews, Commissioner Brent Reinke, and Commissioner Don Hall.

**ABSENT:** None.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners met with office staff for a weekly department update.

Commissioners met with Legal for a weekly department meeting.

Commissioners met with Jon Laux, Community Development Services Director, for a quarterly department update.

Commissioner Reinke attended a NACo Agriculture & Rural Affairs Steering Committee meeting.

In the Matter of CONSENT AGENDA

Commissioners considered the Consent Agenda; items may include status sheets, employee requisitions, alcohol licenses, tax cancellations, Sheriff's Office Security Agreements, and Commissioner minutes.

Commissioner Reinke made a MOTION to approve the Consent Agenda as presented. Commissioner Matthews SECONDED. Discussion Commissioner Reinke reviewed the items in the Consent Agenda to include a status sheet for Parks and Waterways; and alcohol license number 2026-190 Stay Well Health Foods. Motion Passed Unanimously.

In the Matter of BUDGET

Becky Petersen, Treasurer presented the June Joint Report.

Commissioners met with Elected Officials and Department Heads for a follow up budget meeting.

In the Matter of CONTRACTS

Commissioners considered a Memorandum of Agreement with the Twin Falls School District.

Kevin Sandau, Juvenile Probation Director reviewed the Memorandum of Agreement with the Twin Falls School District with the Board. Mr. Sandau noted that the school district has approved the agreement which expands the Work in Lieu of Suspension. The school district will pay the costs for the additional days.

Commissioner Reinke made a MOTION to approve the Memorandum of Agreement with the Twin Falls School District and authorize the Chairman to sign the documents on behalf of the Board. Commissioner Matthews SECONDED. Motion Passed Unanimously.

Commissioners considered a Participation Form for the Purdue Direct Settlement.

Kristina Glascock, Clerk reviewed the participation form with the Board. Ms. Glascock noted that Legal reviewed the agreement which will require an electronic signature. Commissioner Hall noted that the funds will help pay for the additional costs due to the opioid epidemic.

Commissioner Matthews made a MOTION to approve the Participation Form for the Purdue Direct Settlement and authorize the Chairman to sign the documents on behalf of the Board. If the Chairman isn't able to sign the form due to the electronic requirement, the Board authorizes the Clerk to sign the documents. Commissioner Reinke SECONDED. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 29, 2025, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 29, 2025, 8:00 a.m.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 28, 2025.

**PRESENT:** Commissioner Rocky Matthews, Commissioner Brent Reinke,  
and Commissioner Don Hall.

**ABSENT:** None.

**STAFF:** Deputy Clerk Katherine Wathen.

The following proceedings were held to wit:

In the Matter of INDIGENT

Commissioners considered County Assistance Applications.

Commissioner Matthews made a MOTION to approve case number 104804 in the amount of \$950.00 to Demaray Funeral Service Inc. for cremation. Commissioner Reinke SECONDED. Discussion Commissioner Matthews noted that the client was a Twin Falls County resident and was indigent. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to approve case number 104805 in the amount of \$950.00 to Wilks Magic Valley Funeral Home for cremation. Commissioner Matthews SECONDED. Discussion Commissioner Reinke noted that the client was a Twin Falls County resident and was indigent. Motion Passed Unanimously.

In the Matter of CONSENT AGENDA

Commissioners considered the Consent Agenda; items may include status sheets, employee requisitions, alcohol licenses, tax cancellations, Sheriff's Office Security Agreements, and Commissioner minutes.

No items to consider.

There being no further business, the Board recessed until 8:00 a.m., July 31, 2025, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 30, 2025, 8:00 a.m.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 29, 2025.

**PRESENT:** Commissioner Rocky Matthews, Commissioner Brent Reinke,  
and Commissioner Don Hall.

**ABSENT:** None.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Reinke attended a Southern Idaho Solid Waste Board meeting.

Commissioner Hall attended an Idaho Association of Counties Legislative Committee meeting.

Commissioner Reinke attended a Farm Bureau meeting.

There being no further business, the Board recessed until 8:00 a.m., July 31, 2025, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho  
REGULAR JULY MEETING  
July 31, 2025, 8:00 a.m.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 30, 2025.

**PRESENT:** Commissioner Rocky Matthews, Commissioner Brent Reinke,  
and Commissioner Don Hall.

**ABSENT:** None.

**STAFF:** Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners met with Elaine Molignoni, HR Director for a department update.

Commissioner Reinke attended a Kiwanis meeting.

Commissioners met with Bob Beer, Facilities Director for a department update.

Commissioners attended a Department of Agriculture Invasive Species monthly meeting.

Commissioners conducted department head budget follow up meetings.

In the Matter of CONSENT AGENDA

Commissioners considered the Consent Agenda; items may include status sheets, employee requisitions, alcohol licenses, tax cancellations, Sheriff's Office Security Agreements, and Commissioner minutes.

Commissioner Reinke made a MOTION to approve the Consent Agenda. Commissioner Matthews SECONDED. Discussion Commissioner Reinke reviewed the items in the Consent Agenda to include an employee requisition for the Sheriff's Office; and alcohol catering permits for the Log Tavern on August 27-29, 2025 and August 30-September 1, 2025 at the Twin Falls County Fairgrounds. Discussion Commissioner Hall noted that the alcohol catering permits are limited in the number of days so the applicant had to apply for 2 permits for the Fair. Motion Passed Unanimously.

Commissioners considered status sheets that came in late.

Commissioner Reinke made a MOTION to amend the Consent Agenda and add four status sheets. Commissioner Matthews SECONDED. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to approve the status sheets as presented. Commissioner Matthews SECONDED. Discussion Commissioner Reinke reviewed the status sheets for Juvenile Detention, the Assessor's Office, DMV and Veterans Services. Motion Passed Unanimously.

In the Matter of CONTRACTS

Commissioners considered a Property Lease Agreement with Randon Lawrence.

Commissioner Matthews and Shannon Carter, Deputy Clerk reviewed the Property Lease Agreement with the Board.

Commissioner Matthews made a MOTION to approve the Property Lease Agreement with Randon Lawrence. Commissioner Reinke SECONDED. Motion Passed Unanimously.

In the Matter of COMMITTEES

Commissioners considered the creation of a Snowmobile Advisory Committee.

Commissioner Reinke and Shannon Carter, Deputy Clerk reviewed the request to create a Snowmobile Advisory Committee with the Board as well as the history of the grooming in the south hills. There was discussion on the process needed and the limited time frame as snowmobile season will be starting in a few months.

Commissioner Reinke made a MOTION to begin the process to create a Snowmobile Advisory Committee with the committee member terms and fine points to be determined at a later point. Commissioner Matthews SECONDED. Discussion Commissioner Reinke noted that this allows the committee openings to be posted through HR. Motion Passed Unanimously.

In the Matter of FEES

Commissioners considered a request to cancel late fees and interest for Lori Alcazar.

Lori Alcazar reviewed her request with the Board. Ms. Alcazar noted that her husband has cancer and she has been his caretaker. The household income has been limited due to his illness. Becky Petersen, Treasurer reviewed the past due taxes and the associated late fees and interest in the amount of \$876.54 leaving taxes in the amount of \$5,964.75, with the Board. Ms. Petersen noted that Ms. Alcazar had already paid \$345.58 in late fees and interest. There was discussion on waiving late fees and interest going forward as long as Ms. Alcazar was making payments on the taxes for the next 2 years.

Commissioner Matthews made a MOTION to approve a cancellation of the late fees and interest in the amount of \$876.54, credit back \$345.58 in late fees already paid for a total cancellation of \$1,222.12, and waive the late fees and interest on the past due taxes for the next two years as long as the property owner makes regular payments toward the taxes. Commissioner Reinke SECONDED. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., August 01, 2025, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

In the Matter of ACCOUNTS PAYABLE

Expenditures by fund for July 2025:

Fund 100	Current Expense	2,288,325.80
Fund 102	Tort	0.00
Fund 104	Agricultural Fair District	0.00
Fund 106	Safehouse	38,657.30
Fund 108	Capital Projects Fund	1,815,485.85
Fund 113	Weeds	18,425.37
Fund 114	Parks and Recreation	43,674.65
Fund 115	Solid Waste	0.00
Fund 116	Ad Valorem	87,196.41
Fund 118	District Court	81,389.01
Fund 130	Indigent Fund	9,928.50
Fund 131	Public Health	0.00

Fund 132	Revenue Sharing	2,250.00
Fund 137	Election Consolidation	16,007.72
Fund 174	County Boat License Fund	4,607.77
Fund 175	Snowmobiles	0.00
Fund 196	Justice Fund	1,271,352.80
Fund 601	TARC Grants	0.00
Fund 602	IDJC Safe Teen FY25	0.00
Fund 604	Federal Drug Seizures	0.00
Fund 605	Byrne Jag-Car Cameras	0.00
Fund 607	IDJC Safe Teen Assessment Grant	6,209.35
Fund 608	Juvenile Correction Act Funds	12,717.60
Fund 609	Tobacco Tax Grant	16,563.62
Fund 610	Boat Grant Waterways Match	17,064.42
Fund 611	Adult Probation Grants	0.00
Fund 612	ASAT	0.00
Fund 613	R.S.A.T. Grant	16,226.24
Fund 614	ISDA – Invasive Centennial Park	24,948.00
Fund 615	S.U.D. Funds	1,357.64
Fund 616	SCAAP	0.00
Fund 617	OHV Law Enforcement	3,642.86
Fund 618	BCP Basic-Safehouse Grant	21,474.09
Fund 619	IDJC Equine Therapy Grant	10,800.00
Fund 621	DOE EECBG Aware	0.00
Fund 626	ARPA Recovery Fund	0.00
Fund 627	ARPA Revenue Sharing Fund	322,312.20
Fund 628	OPIOD Abatement Account	9,113.04
Fund 635	Parks-Grants	0.00
Fund 644	S.O.R. Sheriff	0.00
Fund 645	JAG Grant	4,250.00
Fund 651	Sheriff Donation Fund	0.00
Fund 652	Sheriff Drug Seizure Money	77.40
Fund 659	Prosecutor's Drug Seizure Money	0.00
Fund 660	CRT Facility Fund	19,619.67
Fund 663	Sheriff's Youth Plate	0.00
Fund 666	Sheriff-Vests	0.00
Fund 667	Prosecutor Drug Reimb	8,523.44
Fund 671	TF Co Sheriff Search & Rescue	140.04
Fund 673	Juvenile Probation Misc.	1,016.12
Fund 676	VOCA/ICDVVA Grant	3,322.36
Fund 681	Treatment Courts	37,422.86
Fund 682	District Court-Juvenile	0.00
Fund 683	District Court-CAO	133.56
Fund 684	District Court-FCS	10,843.92
Fund 687	Sheriff's Grants	4,201.66
TOTAL		<u>\$6,229,281.27</u>