

Twin Falls, Idaho
REGULAR JULY MEETING
July 1, 2020, 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, 2020.

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Brent Reinke.

ABSENT: None.

STAFF: Deputy Clerk Hayley Iverson.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners attended Back the Blue at Twin Falls City Park.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Reinke made a MOTION to go into executive session at 1:30 p.m. pursuant to Idaho Code §74-206 (B) records exempt from disclosure – evaluation, dismissal or discipline of staff. Commissioner Johnson SECONDED. Motion passed after roll call vote. (Hall yes, Johnson yes, Reinke yes)

Commissioners returned to regular session at 2:45 p.m.

There being no further business, the Board recessed until 8:00 a.m., July 2, 2020, 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 2, 2020, 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 1, 2020.

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Brent Reinke.

ABSENT: None.

STAFF: Deputy Clerk Hayley Iverson.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners met with Bob Beer, Facilities Manager for a department update.
Commissioners met with Elaine Molignoni, HR Director for a department update.

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses, Commissioner's minutes and tax cancellations.

Commissioner Reinke made a MOTION to approve the consent agenda. Commissioner Johnson SECONDED. Discussion Commissioner Johnson reviewed the items in the consent agenda to include an employee requisition for Research and Development, status sheet for Sherriff's Office, alcohol license #2021-176 for Chili's Grill & Bar, alcohol beverage catering permit for Live a Little Productions on July 25th at the Twin Falls County Fairgrounds and Commissioner's minutes for June 15 – June 19 and June 22 – June 26. Motion Passed Unanimously.

In the Matter of GRANTS

Commissioners considered a Supplemental Indigent Defense Fund Grant Application.

Mark Brunelle, Research and Development reviewed the Supplemental Indigent Defense Fund Grant Application with the Board.

Commissioner Johnson made a MOTION to approve the Supplemental Indigent Defense Fund Grant Application. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that this application had been reformatted and needed additional information sent in. Motion Passed Unanimously.

Commissioners considered VOCA Grant Award.

Mark Brunelle, Research and Development reviewed VOCA Grant Award with the Board.

Commissioner Reinke made a MOTION to approve VOCA Grant Award and authorize the Chairman to sign the documents on behalf of the Board. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that he appreciated that legal had reviewed this matter prior to being presented to the Board. Motion Passed Unanimously.

In the Matter of BUDGET

Commissioners considered LGIP Fund Inactivation Authorization form.

Becky Petersen, Treasurer reviewed the LGIP Fund Inactivation Authorization form and the process moving forward with the Board and provided clarification that this form was in regard to the diversified bond fund.

Commissioner Johnson made a MOTION to approve the LGIP Fund Inactivation Authorization form and authorize the Chairman to sign the documents on behalf of the Board. Commissioner

Reinke SECONDED. Discussion Commissioner Johnson noted that this form is closing out the diversified bond fund. Motion Passed Unanimously.

Becky Petersen, Treasurer presented the May Joint Report to the Board.

In the Matter of ALCOHOL

Commissioners considered Retail Alcohol Beverage Licenses.

Commissioner Reinke made a MOTION to approve alcohol license #2021-177 for the Iron Rail Bar & Grill. Commissioner Johnson SECONDED. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 6, 2020, 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 6, 2020, 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 2, 2020.

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Brent Reinke.

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 update.

Commissioners met with Kristina Glascock, Clerk to discuss FY2021 budget.

Commissioners attended a meeting to discuss security camera access in TARC.

Commissioner Johnson attended a Parks and Waterways Board meeting.

Commissioner Reinke attended a COVID-19 Fair Board meeting.

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses, Commissioner's minutes and tax cancellations.

Commissioner Reinke made a MOTION to approve the consent agenda. Commissioner Johnson SECONDED. Discussion Commissioner Reinke reviewed the items in the consent agenda to include alcohol license number 2021-178 for Town Tavern. Motion Passed Unanimously.

In the Matter of BIDS

Commissioners opened submissions for an RFQ for Jail Design Build Project.

Submissions Received -
Peterson Brothers

Commissioner Johnson made a MOTION to take the RFQ for a Jail Design Build project submitted by Peterson Brothers under advisement and issue a decision on or before July 20, 2020. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the County is trying to find a solution to the overcrowding in the Jail and is looking at all options. Commissioner Hall noted that the County wants to make the right decision for the future. Motion Passed Unanimously.

In the Matter of EMPLOYEES

Commissioners considered case #2020-01 regarding employee matters.

Commissioner Johnson made a MOTION to uphold the recommendation of termination for case #2020-01. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the Board held an appeal hearing and after considering all the information presented he recommended upholding the termination. Commissioner Reinke concurred with Commissioner Johnson. Commissioner Hall noted the Board did hold an executive session on the matter and took in all the information that was available. Based upon that information, Commissioner Hall felt that the termination was warranted and he supported the recommendation of termination. Motion Passed Unanimously.

In the Matter of EMPLOYEE BENEFITS

Commissioners reviewed and considered insurance plan renewal options.

Commissioner Johnson made a MOTION to approve changing dependent premium withholdings from 26 annual payments to 24 annual payments. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Commissioner Johnson made a MOTION to approve the Dental Blue Connect renewal and authorize the Chairman to sign the documents on behalf of the Board. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Commissioner Johnson made a MOTION to approve the COVID-19 NAVIA plan amendments and authorize the Chairman to sign the documents on behalf of the Board. Commissioner Reinke SECONDED. Discussion Commissioner Hall noted that the changes put the County in compliance with IRS rules.

There being no further business, the Board recessed until 8:00 a.m., July 7, 2020, 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 7, 2020, 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 6, 2020.

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Brent Reinke.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses, Commissioner's minutes and tax cancellations.

Commissioner Johnson made a MOTION to approve the consent agenda. Commissioner Reinke SECONDED. Discussion Commissioner Johnson reviewed the items in the consent agenda to include alcohol license number 2021-179 for Prasai's. Motion Passed Unanimously.

In the Matter of CONTRACTS

Commissioners considered an Integrated Technologies Equipment Sales Contract & Service Agreement and a Maintenance Agreement for District Court.

Commissioner Reinke made a MOTION to approve the Integrated Technologies Equipment Sales Contract & Security Agreement and a Maintenance Agreement for District Court. Commissioner Johnson 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 Johnson made a MOTION to leave the Board of County Commissioners at 10:30 a.m. and meet as the Board of Equalization. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Commissioner Hall swore in all parties giving testimony.

Appellants: Sherri Roche, Donald Obritsch

Assessor's Office Personnel: Brad Wills, Assessor, Brandon Saueressig, Chief Deputy Assessor

Sherri Roche RP09S15E086601T

Sherri Roche spoke with the Board and noted the value of her home has increased over \$200,000.00 in the last two years. Ms. Roche reviewed the discrepancies in the assessment from the current amenities in the home as well as the cost of building. Ms. Roche provided the Board with a list of comparable properties as well as a list of average property tax by county in Idaho. Ms. Roche disputed the difference in land value of the surrounding properties.

Brad Wills, Assessor reviewed the process used by the Assessor's office to value properties in the County. Brandon Saueressig, Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis. Mr. Saueressig noted that the Assessor's office personnel were denied the ability to inspect the property so the information used in the assessment was obtained from the blueprints.

Commissioner Reinke asked the Assessor about the changes to the value of the property and the significant increase in one year. Mr. Saueressig noted that the Assessor's office previously had a disproportionate value on improvements vs the land. This has been corrected. There was further discussion on how adjustments are applied to property assessments. Commissioner Johnson questioned the assumptions made by the Assessor's office for the assessment. Brad Wills, Assessor reviewed the process followed by the Assessor's office personnel.

Ms. Roche noted that she did not feel the house was correctly assessed compared to her neighbors. Mr. Wills noted that he did review the property and the process he used in comparing the property and noted that he is comfortable with the value.

Commissioner Johnson made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Donald Obritsch RPOB7910010050A

Donald Obritsch presented the Board with a copy of the final Decision and Order from the State Board of Tax appeals for 2019. Mr. Obritsch reviewed the property and provided the Board with a list of information on the property.

Brad Wills, Assessor noted that the decision of the BTA was to be held for 2 years, however market adjustments made to all property should be applied. Mr. Wills reviewed the process used to value the property. Brandon Saueressig, Chief Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis.

Commissioner Johnson asked if an adjustment was made for the condition of the property. Brandon Saueressig, Chief Deputy Assessor noted there was and reviewed the adjustments made to the property.

Donald Obritsch disputed the comparables provided by the Assessor's Office. Mr. Obritsch noted that he would appeal to the BTA if the Board did not make a change.

Commissioner Johnson made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Tom Parnell RPT41920000010A, RPT41920000020A, RPT41920000030A, RPT41920000040A, RPT41920000050A, RPT41920000060A

RPT41920000010A

Tom Parnell reviewed the property and noted that the interior is unfinished.

RPT41920000020A

Tom Parnell reviewed the property with the Board and disputed the increase in land value.

RPT41920000030A

Tom Parnell reviewed the property with the Board and noted the land value had also increased.

RPT41920000040A

Tom Parnell reviewed the property and noted that it was not a buildable lot.

RPT41920000050A

Tom Parnell reviewed the property and noted this lot was also not a buildable lot.

RPT41920000060A

Tom Parnell reviewed the property and disputed the increase in land value.

Brandon Saueressig, Deputy Assessor, reviewed the Assessor's packet of all six properties with the Board which included property pictures, information and sale analysis. Mr. Saueressig noted that the property was appealed last year so the property was not re-inspected this year. Mr. Saueressig reviewed the property value increases with the Board. There were no sales in 2020 of similar properties so values were used from multiple years to compare sales trends.

Mr. Parnell noted that setbacks and City requirements are different for a 4-plex vs a home lot. Mr. Saueressig noted that the single-family lots generally sell for less than 4-plex lots. Mr. Parnell noted that he did not dispute the building values, just the land values. Mr. Parnell asked if the Board was aware of any landlord relief due to the COVID-19 crisis. The Board was unaware of any and suggested contacting Senator Risch's office or Southern Idaho Rural Development. Brad Wills, Assessor noted it was his understanding that relief is going to the tenants not landlords. Brandon Saueressig, Chief Deputy Assessor noted that there was no adjustment for COVID-19 as values prior to the COVID-19 crisis were used. Commissioner Hall stated that he did find that the properties are distressed.

Commissioner Reinke made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Shane Black RPT104100007A

Commissioner Hall swore in all parties giving testimony.

Appellant: Shane Black

Assessor's Office Personnel: Brad Wills, Assessor, Brandon Saueressig, Chief Deputy Assessor were previously sworn in.

Brandon Saueressig, Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis. Mr. Saueressig noted that the property was reviewed from the exterior only; thus no major changes were made from last year other than the adjustment to market value from the 2019 BOE decision. Mr. Saueressig noted that there are two additions to the property that were not valued on the 2020 property that were observed on the flyover pictures. Mr. Saueressig noted that the Assessor's Office is not currently making any adjustments for a busy roadway as they have not found that to be an issue for Filer Ave.

Shane Black presented the Board with a packet of information. Mr. Black noted that he is a certified appraiser with 20+ years of experience. Mr. Black stated that the shed in the back is not a permanent building. The patio is also not an enclosed structure other than some wood so it can have screens added. Mr. Black noted that the busy roadway should be considered in the appraisal. Mr. Black noted that the land values on the comparables provided by the Assessor's Office don't list their location so it is difficult to determine if they are valid. Mr. Black stated that he did not feel his property was comparable to others that were provided by the Assessor.

Brandon Saueressig, Chief Deputy Assessor noted that he agreed that all president streets are not the same. However, the comparables provided by Mr. Black are not in the comparable areas.

Mr. Black noted that he did a fee appraisal process using actual sales values. Mr. Black stated he felt the value of the property should be \$170,000.00.

Commissioner Reinke made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Hall SECONDED. Discussion Commissioner Reinke noted he would like some additional time to review the information provided. Motion Passed Unanimously. (Johnson absent)

Michael Staudaher RPO98010020050A

Commissioner Hall swore in all parties giving testimony.

Appellant: Michael Staudaher

Assessor's Office Personnel: Brad Wills, Assessor, Brandon Saueressig, Chief Deputy Assessor were previously sworn in.

Brandon Saueressig, Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis. Mr. Saueressig noted that the property includes 4 lots in a subdivision which does not have city services so it would require a well and septic system. There are no sales in the area, however the lot is valued in comparison with other land values surrounding the property. The property is buildable for residential, not commercial. There is access to the property off of Addison, Woodridge or Hankins Rd N. per the Highway District.

Michael Staudaher stated that the property has some issues, access, etc. which make the property unsellable. Mr. Staudaher stated that he felt he was not being treated the same as the other surrounding properties. The property has not changed from last year when the BOE set the value at \$23,863.00.

Brandon Saueressig, Chief Deputy Assessor agreed that nothing has changed on the property, however the market has changed and land values have increased. The access issues were taken into consideration. Brad Wills, Assessor noted that if the neighboring property owner purchased the property that value would be different. But only if the owner of neighboring property purchased it.

Mr. Staudaher stated that he was basing his value on the neighboring lots and felt his amount was reasonable. The property is currently unsellable due to the issues.

Commissioner Reinke made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Hall SECONDED. Discussion Commissioner Reinke noted that Mr. Staudaher made a compelling point that would need further consideration. Motion Passed Unanimously. (Johnson absent)

Shane Black RPT1041000007A

Commissioner Reinke noted that Mr. Black is an experienced appraiser and felt that consideration needs to be given for traffic on Filer Ave. The comparables provided by Mr. Black were valid. Commissioner Reinke would be willing to give some concessions to Mr. Black's value. Commissioner Hall agreed with the concession for the traffic but the comps provided by Mr. Black were in a lower desirable area. Commissioner Hall would be agreeable to something between the Assessor's value and Mr. Black's value.

Commissioner Reinke made a MOTION to modify the value as set by the Assessor on parcel #RPT1041000007A in the amount of \$179,305.00. Commissioner Hall SECONDED. Discussion Commissioner Reinke noted that he felt the adjustment of 10% was fair. Motion Passed Unanimously. (Johnson abstained)

Michael Staudaher RPO98/010020050A

Commissioner Reinke noted that the property is a unique property which would require a lot of future changes. The other three lots are valued less so there is room for consideration. Commissioner Hall noted if the property was owned by the same person as the other properties it would be a different consideration. The property is challenging to sell as a residential lot due to access issues. Commissioner Hall noted he would be open to a value between the Assessor's value and the Appellants requested value. Property values have increased so last year's value would have increased.

Commissioner Johnson made a MOTION to modify the value as set by the Assessor on parcel #RPO98010020050A in the amount of \$25,692.00 which assigns a 70% influence factor instead of the 55% that was given by the Assessor from the value of \$85,639.00. Commissioner Hall SECONDED. Discussion Commissioner Reinke noted that this gives an adjustment to the property due to the difficult access issues. Motion Passed Unanimously. (Johnson abstained)

Sherri Roche RP09S15E086601A

Commissioner Johnson noted that the comparables provided were not from the same area. The property is located in the middle of a field and not a subdivision. The Board agreed to further review the information provided by Ms. Roche prior to making a decision.

Donald Obritsch RPOB7910010050A

Commissioner Johnson made a MOTION to modify the value as set by the Assessor on parcel #RPOB7910010050A in the amount of \$52,547.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that a property value increase of 17% seemed excessive so 5% seemed more acceptable. Commissioner Hall noted that the Board felt a 5% increase in land value from last year was a fair assessment. Commissioner Johnson noted it is a bare property. Motion Passed Unanimously.

Patrick Morgan RPF84770020100A

Commissioner Hall swore in all parties giving testimony.

Appellant: Patrick Morgan

Assessor's Office Personnel: Brad Wills, Assessor, Brandon Saueressig, Chief Deputy Assessor were previously sworn in.

Brandon Saueressig, Chief Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis. Mr. Saueressig noted that the property is a manufactured home on a foundation. The Appraiser was not available so Mr. Saueressig reviewed the property from the information provided by the Assessor.

Patrick Morgan noted that the property is in good shape and he did not contest the information on the appraisal. Mr. Morgan's dispute was in regards to the ability to finance the property which would affect the value.

Brandon Saueressig, Chief Deputy Assessor discussed the process the Assessor's office uses to assess manufactured homes. Mr. Saueressig noted there were multiple manufactured home sales with approximately 10 in the same area as Mr. Morgan's home. Home financing was dependent upon how many times the manufactured home had been moved. The subject home has been moved twice but currently; the Assessor's office has not made any adjustments to their values for that.

Commissioner Johnson questioned the salability of a home and how that affects home values. Brad Wills, Assessor noted that the value currently cannot be adjusted as financing is more difficult but their office is unable to quantify that difficulty. When a home is unable to be financed the value decreases. That is currently not tracked by the Assessor's office. Commissioner Hall noted the land value for the property has significantly increased overall and improvements increased by 25% in the last year.

Patrick Morgan stated that he would not have been able to finance the property if he had been required to finance it. Mr. Morgan felt he paid more for the property than he would have if he had financed it due to the inability to get financing. Mr. Morgan stated that the inability to finance a property affected the value by two thirds. Mr. Morgan stated the home is not a for profit rental as his son lives there so he is unable to get a homeowner's exemption on the property.

Commissioner Johnson questioned how many times the home had been moved. Mr. Morgan stated that he researched it and was able to verify the property had been moved at least two times. Once a home has been moved twice, the federal financing agencies would not finance it by federal law.

Brandon Saueressig, Chief Deputy Assessor noted that the home is able to be financed by a bank separate from the federal financing just not able to be sold on the federal financing market. The Assessor's office does not currently have the ability to make this adjustment as there are others that are not adjusted. The Assessor's office will continue to evaluate the process they use for this type of property.

Patrick Morgan stated that the cash market is rare which makes the property value about 2/3 and there is no rental profit on the property.

Commissioner Reinke made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that the property was difficult and the Board needed additional time to consider all the information presented. Motion Passed Unanimously.

Casey Henery RPOF6000020070A

Commissioner Johnson made a MOTION to uphold the value as set by the Assessor on parcel #RPOF6000020070A in the amount of \$175,152.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the appellant did not show for the hearing due to the COVID-19 crisis so the Board has no choice but to uphold the Assessor's value. Motion Passed Unanimously.

Patrick Morgan RPF84770020100A

Commissioner Johnson noted that the property significantly increased and due to the difficulty with financing he struggles with the increase. Commissioner Reinke noted that the land value in that area has significantly increased. However, the property assessment increased significantly. Commissioner Hall noted that the type of property was not completely unfinanceable, but it made a difference in the salability of the property. Commissioner Hall would be open to adjusting the value.

Commissioner Reinke made a MOTION to modify the value as set by the Assessor on parcel #RPF84770020100A in the amount of \$120,966.00. Commissioner Johnson SECONDED. Commissioner Reinke noted that the change reflects for a land value of \$44,311.00 from 2020 and an improvement value of \$76,655.00 from 2018. Commissioner Hall noted that land values are increasing so this value makes sense. Motion Passed Unanimously.

Thomas Parnell RPT41920000010A

Commissioner Johnson made a MOTION to uphold the value as set by the Assessor on parcel #RPT41920000010A in the amount of \$69,183.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that he understood the appellant to not be significantly concerned with the increase in value. Commissioner Johnson felt the value was reasonable. Motion Passed Unanimously.

Commissioner Johnson made a MOTION to withdraw the previous motion to allow for further reiveu. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that in reviewing the other parcels, the Board felt that it would be better to use a percentage to calculate the amount of distress on the properties. Motion Passed Unanimously.

There being no further business, the Board of Equalization recessed until 8:00 a.m., July 8, 2020, 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 8, 2020, 8:00 a.m.

Chairman Hall called the Board of Equalization to order at 8:00 a.m. in regular session, pursuant to the recess of July 7, 2020.

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Brent Reinke.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of the BOARD OF EQUALIZATION

The Board met to conduct property assessment appeal hearings.

Sherri Roche RP09S15E086601A

Commissioner Johnson made a MOTION to modify the value as set by the Assessor on parcel #RP09S15E086601A and set the value of the improvements to \$586,704.00 and uphold the value of the land in the amount of \$87,741.00 for a total value of \$674,445.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the land value appeared appropriate at \$87,741.00, but recommended reducing the home value back to 2019 value of \$586,704.00. Motion Passed Unanimously.

Thomas Parnell RPT41920000010A

Commissioner Johnson noted that he felt the land on all the Parnell properties were distressed and recommended a 33% influence factor be applied to the land on all 6 parcels due to the size and building limitations.

Commissioner Johnson made a MOTION to modify the value as set by the Assessor on parcel # RPT41920000010A to set the land value at \$26,011.00 and uphold the value of the improvements in the amount of \$30,360.00 for a total value of \$56,371.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the land is distressed and felt a 33% adjustment was appropriate. Motion Passed Unanimously.

Thomas Parnell RPT41920000020A

Commissioner Johnson made a MOTION to modify the value as set by the Assessor on parcel # RPT41920000020A to set the land value at \$24,980.00 and uphold the value of the improvements in the amount of \$253,502.00 for a total value of \$278,482.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Thomas Parnell RPT41920000030A

Commissioner Reinke made a MOTION to modify the value as set by the Assessor on parcel # RPT41920000030A to set the land value at \$26,011.00 and uphold the value of the improvements in the amount of \$316,288.00 for a total value of \$341,268.00. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Thomas Parnell RPT41920000040A

Commissioner Johnson made a MOTION to modify the value as set by the Assessor on parcel # RPT41920000040A to set the land value at \$24,980.00 and uphold the value of the improvements in the amount of \$11,580.00 for a total value of \$36,350.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Thomas Parnell RPT41920000050A

Commissioner Johnson made a MOTION to modify the value as set by the Assessor on parcel # RPT41920000050A to set the land value at \$24,980.00 and uphold the value of the improvements in the amount of \$11,580.00 for a total value of \$36,560.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Thomas Parnell RPT41920000060A

Commissioner Johnson made a MOTION to modify the value as set by the Assessor on parcel # RPT41920000060A to set the land value at \$24,587.00 and uphold the value of the improvements in the amount of \$10,240.00 for a total value of \$34,827.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Joshua Collins RPT2641000006GA

Commissioner Hall swore in all parties giving testimony.

Appellant: Joshua Collins,
Assessor's Office Personnel: Brad Wills, Assessor, Brandon Saueressig, Chief Deputy Assessor, Garin Evans, Appraiser, Andrew Humphries, Appraiser

Brandon Saueressig, Deputy Assessor, reviewed the property location and current assessment on the property.

Andrew Humphries, Appraiser noted that he inspected the property with the owner and noted significant water damage from a leaking roof. Mr. Humphries reviewed the Assessor's packet with the Board which included property pictures and property information.

Joshua Collins reviewed the value that he had set on his appeal form. Mr. Collins noted that originally the property was part of a larger multiple property purchase. Mr. Collins noted that this property was limited in its use due to a lack of parking.

Commissioner Hall clarified that the property is joint owned by Mr. Collins and Terrell Robinson. Mr. Collins stated it was.

Commissioner Johnson made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Grand Jr. LLC RPT00107233619A Greg Olsen

Commissioner Hall swore in all parties giving testimony.

Appellant: Greg Olsen

Assessor's Office Personnel: Brad Wills, Assessor, Brandon Saueressig, Chief Deputy Assessor Andrew Humphries, Appraiser were previously sworn in.

Andrew Humphries, Appraiser reviewed the property with the Board which included property pictures, adjustment information and the process used to value the property.

Commissioner Johnson asked why the property for Pepsi which was larger would be less. Mr. Humphries noted that the larger properties tend to sell for less per square footage and the smaller properties sell for higher per square foot. Brandon Saueressig, Chief Deputy Assessor noted that commercial sales were smaller so land values are set over a longer term. Brad Wills, Assessor noted that specific sales are not allowed to be provided due to confidentiality agreements with the MLS. Commissioner Hall questioned the significant increase from 2019 to 2020. Brandon Saueressig, Chief Deputy Assessor noted that commercial land values had not been updated for many years so this was done to catch up the values, similar to what happened last year on the residential land values. Brad Wills, Assessor noted that sales in the subject area have increased in the last couple of years. Andrew Humphries, Appraiser reviewed how land values were set.

Mr. Olsen noted that he has seen limited sales in the subject area. Mr. Olsen noted he would be agreeable to \$3.00 per square foot. Mr. Olsen stated that he is a commercial realtor in Twin Falls and has not seen sales at the rate his property is valued.

Commissioner Reinke made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Johnson SECONDED. Discussion Commissioner Reinke thanked the group for the information. Motion Passed Unanimously.

Ken and Jennifer Mulberry RPK86710216601A

Did not show for hearing.

Commissioner Johnson made a MOTION to uphold the value as set by the Assessor on parcel #RPK86710216601A in the amount of \$122,843.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted the appellant did not show for the hearing so the Board has no further information to consider. Motion Passed Unanimously.

Amalgamated Sugar PP10S17E260600A and RP10S17E260600A

Did not show for hearing.

PP10S17E260600A

Commissioner Johnson made a MOTION to uphold the value as set by the Assessor on parcel #PP10S17E260600A in the amount of \$63,650,887.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

RP10S17E260600A

Commissioner Reinke made a MOTION to uphold the value as set by the Assessor on parcel #RP10S17E260600A in the amount of \$11,913,009.00. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Terrell Robinson and Joshua Collins RPT2641000006GA

Commissioner Johnson noted that he felt the value that was set by the Assessor was reasonable. The owner's will need to work through their issues.

Commissioner Reinke made a MOTION to uphold the value as set by the Assessor on parcel #RPT2641000006GA in the amount of \$126,222.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that the two owners are having an issue with the parking but they need to work that out. The value on the property as set by the Assessor appears appropriate. Motion Passed Unanimously.

Grand Jr. LLC – Greg Olsen RPT00107233619A

Commissioner Johnson made a MOTION to modify the value as set by the Assessor on parcel #RPT00107233619A in the amount of \$251,709.00 for the land and uphold the value of the improvements at \$2,450.00 for a total value of \$254,159.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted the huge increase in land value seems extreme so the adjustment meets in the middle. Commissioner Johnson noted that the Assessor is trying to bring land values up but the property owners shouldn't be penalized. Commissioner Hall noted that if the Assessor could show the sales in the area, he would be more agreeable, but the compromise seems appropriate. Motion Passed Unanimously.

New Earth Development – Dennis Hourany & Otilia Ballo Site Improvement Exemption IC 63-602W

Commissioner Hall swore in all parties giving testimony.

Appellant: Dennis Hourany

Assessor's Office Personnel: Brad Wills, Assessor, Brandon Saueressig, Chief Deputy Assessor were previously sworn in.

Brad Wills, Assessor reviewed the application that was submitted by New Earth Development for a Site Improvement Exemption as per IC §63-602W. Mr. Wills noted that the property is a combination of 28 parcels that would be developed into a 4-plex unit on each parcel. Mr. Wills stated that he did not submit the exemption to the Commissioners last year due to inadequate development. Mr. Wills stated that he told the developer that he would hold the application for 2020. Mr. Wills neglected to submit the application for 2020 causing the developer to not get the exemption on the property. The property would have been eligible for approximately a 75% exemption had the application been submitted properly.

Commissioner Johnson made a MOTION to modify the value as listed by the Assessor on the parcels listed for New Earth Development as listed. Commissioner Reinke SECONDED. Motion Passed Unanimously.

RPT54510010010A \$1,829.00
RPT54510010020A \$1,663.00
RPT54510010030A \$1,663.00
RPT54510010040A \$1,663.00
RPT54510020010A \$1,995.00
RPT54510020020A \$1,829.00
RPT54510020030A \$1,829.00
RPT54510020040A \$1,995.00
RPT54510020050A \$1,995.00
RPT54510020060A \$1,829.00
RPT54510020070A \$1,829.00
RPT54510020080A \$1,995.00
RPT54510020090A \$1,995.00
RPT54510020100A \$1,829.00
RPT54510020110A \$1,829.00
RPT54510020120A \$1,995.00
RPT54510020130A \$1,995.00
RPT54510020140A \$1,829.00
RPT54510020150A \$1,829.00
RPT54510020160A \$1,829.00
RPT54510020170A \$1,995.00
RPT54510020180A \$1,829.00
RPT54510020190A \$1,829.00
RPT54510020200A \$1,995.00
RPT54510020210A \$1,995.00
RPT54510020220A \$1,829.00
RPT54510020230A \$1,829.00
RPT54510020240A \$1,995.00

**Doug and Sandie Hemmingway RPT1590001006AA, RPT159001007AA,
RPT40010050020A**

Commissioner Hall swore in all parties giving testimony.

Appellant: Sandie Hemmingway, Doug Hemmingway, Judy Kupitz
Assessor's Office Personnel: Derrek James, Appraiser was sworn in. Brad Wills, Assessor, Brandon Saueressig, Chief Deputy Assessor, Garin Evans, Appraiser were previously sworn in.

Commissioner Jack Johnson recused himself due to a potential conflict with the property owner.

Hemmingway RPT1590001006AA

Brad Wills, Assessor reviewed the property location and noted that the Appraiser and Chief Deputy would review the property value with the board.

Brandon Saueressig, Chief Deputy Assessor noted that the Assessor's office revalued bare commercial ground across the county. Garin Evans, Appraiser reviewed the property, the packet of information provided by the Assessor's office which includes pictures of the property as well as adjustments that were made to the property from 2019 to 2020 and surrounding property values.

Commissioner Hall noted that the value significantly increased from 2019 to 2020. Mr. Evans stated that the data indicated that values needed to be adjusted. Mr. Evans noted that 273 parcels in that area were adjusted based upon market sales. Brad Wills, Assessor stated that the department would prefer to adjust values annually to avoid the shock but based upon sales information, the land rates were adjusted in the last year.

Sandie Hemmingway stated that she felt that Commissioner Johnson recusing himself was not appropriate. Ms. Hemmingway noted that she wants to appeal immediately to the State as she feels it is a conflict for everyone involved including Commissioners and the Assessor's Office.

Commissioner Hall clarified that the Hemmingway's did not want the Board of Equalization to hear her property appeals and would prefer to appeal directly to the State. Ms. Hemmingway confirmed that she intended to appeal to the State and did not want the Board of Equalization to conduct a hearing.

Commissioner Reinke made a MOTION to uphold the value as set by the Assessor on parcel #RPT1590001006AA in the amount of \$110,270.00. Commissioner Hall SECONDED. Discussion Commissioner Reinke noted that Mrs. Hemmingway has requested the Board not consider her appeals and that they be forwarded immediately to the State. Commissioner Hall noted he was willing to consider all the information but would honor Mrs. Hemmingway's request. Motion Passed Unanimously. (Johnson recused)

Hemmingway RPT1590001007AA

Commissioner Reinke made a MOTION to uphold the value as set by the Assessor on parcel #RPT1590001007AA in the amount of \$592,789.00. Commissioner Hall SECONDED. Discussion Commissioner Reinke noted that Mrs. Hemmingway has requested the Board not consider her appeals and that they be forwarded immediately to the State so the Board will uphold the Assessor's value. Motion Passed Unanimously. (Johnson recused)

Hemmingway RPT40010050020A

Commissioner Reinke made a MOTION to uphold the value as set by the Assessor on parcel # RPT40010050020A in the amount of \$328,781.00. Commissioner Hall SECONDED. Discussion Commissioner Reinke noted that Mrs. Hemmingway has requested the Board not consider her appeals and that they be forwarded immediately to the State so the Board will uphold the Assessor's value. Motion Passed Unanimously. (Johnson recused)

Carter Dillman RP10S17E364230A

Commissioner Hall swore in all parties giving testimony.

Appellant: Carter Dillman

Assessor's Office Personnel: Brad Wills, Assessor, Brandon Saueressig, Chief Deputy Assessor, Derrek James, Appraiser were previously sworn in.

Brad Wills, Assessor reviewed the process used by the Assessor's Office to value properties in the County.

Derrek James, Appraiser noted that he partially inspected the property and observed that the previous appraisal had depreciation for condition which he removed based upon his inspection. Mr. James reviewed the adjustments that he made to the assessment.

Brandon Saueressig, Chief Deputy Assessor noted there was a different appraiser this year from last year which is why the update increased the value on the home. Mr. Saueressig noted that rural property values did increase this year. Mr. Saueressig reviewed the sales study for the subject area. Brad Wills, Assessor stated that individual inspections do increase property values on occasion.

Carter Dillman provided the Board with a packet of information on the property. Mr. Dillman noted that he has owned his home for 10 years. During those 10 years, they replaced the roof and built a storage shed. There have been no further updates to the home. Mr. Dillman reviewed the specifics of the home. Mr. Dillman noted the home is a simple home with no extras. The roadway to the home is a private roadway maintained by the surrounding property owners and the surrounding homes vary in type and condition. Mr. Dillman noted the home needs several upgrades to bring the home to the condition similar to the other properties listed in the sales study provided by the Assessor. Mr. Dillman noted the property needs work on both the septic system and the well. Mr. Dillman requested the value be reduced due to the location.

Commissioner Johnson asked Mr. Dillman if a crop was grown on the ground to the North, which Mr. Dillman verified. Commissioner Hall questioned the properties surrounding Mr. Dillman's home and if they decreased the value of the property. Mr. Saueressig noted that the surrounding properties are considered in the overall value assigned to an area. There was discussion on the process used by the Assessor's office on how rural properties are valued.

Brandon Saueressig, Chief Deputy Assessor noted that the Assessor's Office felt the value was appropriate based upon the sales data and their physical inspection.

Carter Dillman stated that the increase in value affects his insurance costs. Mr. Dillman stated that he felt the property should be valued lower.

Commissioner Reinke made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Johnson SECONDED.

Discussion Commissioner Reinke noted the information provided helps him to understand the impact on the citizens. Motion Passed Unanimously.

Robert Harvey RPT54150020010A

Commissioner Hall swore in all parties giving testimony.

Appellant: Robert Harvey, Linda Harvey by phone.

Assessor's Office Personnel: Brad Wills, Assessor, Brandon Saueressig, Chief Deputy Assessor, Derrek James, Appraiser were previously sworn in.

Brandon Saueressig, Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis.

Derrek James, Appraiser noted that he inspected the property from the outside. Mr. James noted he did see some maintenance issues and based upon that inspection he made some adjustments to the assessment.

Brandon Saueressig, Chief Deputy Assessor noted that sales of 4-plex properties have been increasing. The subject property falls in line with the sales data available.

Robert Harvey stated that he did not have five copies of documentation that could support his position. Mr. Harvey noted that the property value has increased substantially over the last few years.

Commissioner Johnson noted that for 2019, the property value was \$360,897 which equaled approximately a \$6,000.00 increase. Mr. Harvey stated he did not see the increase last year. Commissioner Reinke noted that the County is seeing a lot of growth and the Board is trying to gather the feedback from the public.

Commissioner Johnson made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted the Board would review the information presented. Motion Passed Unanimously.

Robert Harvey RPT54150020010A

Commissioner Johnson made a MOTION to uphold the value as set by the Assessor on parcel #RPT54150020010A in the amount of \$366,791.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the Board did reach out to the Appellant by phone to give him the opportunity to appeal. The Appellant did not provide any further information to change the value set by the Assessor. Commissioner Hall noted that the information provided by the Assessor showed property values are increasing. The appraiser did inspect the property and decreased the assessment based upon that inspection. Commissioner Reinke requested further information be provided to the Appellant in the letter from the Board. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:15 a.m., July 9, 2020, 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 9, 2020, 8:00 a.m.

Chairman Hall called the Board of Equalization to order at 8:15 a.m. in regular session, pursuant to the recess of July 8, 2020.

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Brent Reinke.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

Gary Jones, Ted and Dorothy Ogden, Alicia Malone, Larry and Linda Wilson

Commissioner Hall swore in all parties giving testimony.

Appellant: Larry Wilson, Gary Jones, Alicia Malone and Ted Ogden

Assessor's Office Personnel: Brad Wills, Assessor, Brandon Saueressig, Chief Deputy Assessor, Derrek James, Appraiser were previously sworn in.

Brandon Saueressig, Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis. Mr. Saueressig reviewed the land sales in the subject area and noted that bare ground vs improved land significantly differs.

Gary Jones spoke with the Board and thanked the Appraiser, Derrek Jones, for his hard work. Mr. Jones provided a statement from the group regarding the value on the land in the subdivision. Mr. Jones noted there is a discrepancy in the land value across the street and in other areas. Mr. Jones stated that the high HOA dues are prohibitive to land sales in the area. Alicia Malone spoke and expressed her frustration that they were unable to get information on the process used to set values. Ms. Malone noted that the previous values were agreeable. The neighborhood is unique and they would like to be treated that way.

Gary Jones RPOB5110000750A

Derrek James, Appraiser, reviewed the Assessor's packet with the Board which included property pictures, information and his inspection. Mr. James noted that he met with Mr. Jones and discussed

the land and the concerns with the property. Mr. James stated that he did adjust the class of the house based upon his inspection.

Brandon Saueressig, Chief Deputy Assessor reviewed the sales analysis information with the Board.

Mr. Jones had no further information to add.

Commissioner Reinke made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Ted Ogden RPOB511000310A

Derrek James, Appraiser, noted that he inspected the property and made adjustments to the property based upon that inspection. Brandon Saueressig, Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis.

Ted Ogden spoke with the Board and expressed his concern on the increase in the land value which more than doubled.

Commissioner Johnson made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted he would like some time to review the information prior to making a decision. Motion Passed Unanimously.

Alicia Malone RPOB5110000230A

Derrek James, Appraiser noted that he inspected the property from the street and no changes were made.

Brandon Saueressig, Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis.

Alicia Malone spoke with the Board and noted she has prior realtor experience. Ms. Malone stated that her area is different than other areas and she would like the area to have that consideration. Ms. Malone noted that the roadways in the subdivision need work and the HOA does not have the funds to do what needs to be done.

Commissioner Reinke made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Larry Wilson RPOB5110000220A

Derrek James, Appraiser noted he did inspect the property from the roadway. Mr. James noted he made an adjustment to the property based upon his inspection.

Brandon Saueressig, Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis. Mr. Saueressig noted that the property is valued at less than what Mr. Wilson purchased the property for.

Larry Wilson noted there is not a wood deck on the property. Mr. Wilson thanked the Assessor's Office for their work. Mr. Wilson noted that if the increase in property had been done gradually, they would not have been as concerned.

Commissioner Johnson made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Reinke SECONDED. Motion Passed Unanimously.

In the Matter of COMMISSIONER PROCEEDINGS

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

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses, Commissioner's minutes and tax cancellations.

Commissioner Johnson made a MOTION to approve the consent agenda. Commissioner Reinke SECONDED. Discussion Commissioner Johnson reviewed the items in the consent agenda to include an alcohol catering permit for Si Senor Taqueria at Copus Cove on July 26, 2020; status sheets for Public Defender, Sheriff's Office, TARC, Court Services, District Court and Commissioner's minutes for June 29 – July 2. Motion Passed Unanimously.

In the Matter of CONTRACTS

Commissioners considered a Memorandum of Agreement to support Twin Falls County Juvenile Crisis Bed Protocol and Service.

Paul Shephard, Juvenile Detention Supervisor reviewed the agreement with the Board. Mr. Shephard noted the updated agreement added Juvenile Probation to the program.

Commissioner Reinke made a MOTION to approve the amended agreement to support the Twin Falls County Juvenile Crisis Bed Protocol and Service. Commissioner Johnson SECONDED. Motion Passed Unanimously.

In the Matter of BOARD OF EQUALIZATION

Commissioner Johnson made a MOTION to leave the Board of County Commissioners and convene as the Board of Equalization. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Gary Jones RPOB5110000750A

Commissioner Hall noted that he was open to a graduated increase in land value. However, the difference between bare ground and improved ground was difficult. Commissioner Johnson noted he would be agreeable to a 15% land value increase. Commissioner Hall stated the property value is more but would be agreeable to a 5-year plan to increase the value which would be a land increase of 20%.

Commissioner Johnson made a MOTION to modify the value as set by the Assessor on parcel #RPOB5110000750A for the land in the amount of \$33,082.00 and uphold the value of the improvements at \$234,666.00 for a total value of \$267,748.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that he felt that a graduated increase in the land value was fairer. The modification gives an increase of 20% in the land value from 2019. Motion Passed Unanimously.

Ted Ogden RPOB5110000310A

Commissioner Reinke made a MOTION to modify the value as set by the Assessor on parcel #RPOB5110000310A for the land in the amount of \$33,082.00 and uphold the value of the improvements in the amount of \$343,583.00 for a total value of \$376,665.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that he felt that a graduated increase in the land value was fairer. The modification gives an increase of 20% in the land value from 2019. Motion Passed Unanimously.

Alicia Pereyra-Malone RPOB5110000230A

Commissioner Johnson made a MOTION to modify the value as set by the Assessor on parcel #RPOB5110000230A for the land in the amount of \$33,082.00 and uphold the value of the improvements at \$213,097.00 for a total value of \$246,179.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that he felt that a graduated increase in the land value was fairer. The modification gives an increase of 20% in the land value from 2019. Motion Passed Unanimously.

Larry Wilson RPOB5110000220A

Commissioner Reinke made a MOTION to modify the value as set by the Assessor on parcel #RPOB5110000220A for the land in the amount of \$33,082.00 the improvements in the amount of \$272,211.00 for a total value of \$305,293.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that he felt that a graduated increase of 20% from 2019 in the land value was fairer and the removal of \$5,000.00 for the additional cost for a deck that does not exist. Motion Passed Unanimously.

Carter Dillman RP10S17E364230A

The Board discussed depreciation on the property for condition as well as surrounding properties. Commissioner Johnson noted that he disagreed with increasing the property value from the 2019 value after further inspection.

Commissioner Johnson made a MOTION to modify the value as set by the Assessor on parcel #RP10S17E364230A and set the land value in the amount of \$41,357.00 and the improvements at \$200,694.00 for a total value of \$242,051.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the value of the land would be decreased by 33% due to the distressed area and return the value of the improvements back to the original 2020 value. Motion Passed Unanimously.

Commissioner Hall swore in all parties giving testimony.

Appellant: Jan Barlow, Kayla Smola, Brenda Woods and James Woods
Assessor's Office Personnel: Brad Wills, Assessor, Brandon Saueressig, Chief Deputy Assessor, Derrek James, Appraiser were previously sworn in.

Jan Barlow RP09S17E296635A

Derrek James, Appraiser reviewed the property and the information he used to appraise the property. Mr. James noted that he did decrease the value of Mr. Barlow's property due to the presence of a public trail on the corner of his property.

Brandon Saueressig, Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis. Mr. Saueressig noted that the property has a deduction on it for the public trail.

Commissioner Johnson questioned the adjustments and what they were for. Mr. Saueressig noted that the adjustments were made for location, view and the public trail. Commissioner Hall asked if the view of the treatment plant affected the adjustment. Mr. Saueressig noted it does not as the sales verify the value. Commissioner Hall asked about the trail being more of a detriment than is accounted for. Mr. Saueressig noted that the trail goes through all the property sales that were used in comparison.

Jan Barlow spoke with the Board and presented a map and noted that there is a 25-foot highway district easement on the property. Mr. Barlow reviewed the history of the property with the Board. Mr. Barlow noted that he is unable to expand his home due to easements and restrictions. Mr. Barlow disputed the value of the land due to the view as his property overlooks the treatment plant and dried up ground. Mr. Barlow requested that his property be compared to others similar to his. He is unable to build on his property which should affect his value. Mr. Barlow felt the value was \$359,600.00.

Brad Wills, Assessor noted that the restrictions do affect the value of the property. The Assessor's office determines if the property is valued the same as others in the area. Brandon Saueressig, Chief Deputy Assessor noted the property had previously been for sale and the value was in line.

Jan Barlow noted that the building restrictions limit what can be built on the property and without the home it has no value.

Commissioner Reinke made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted he would like time to review the information presented. Motion Passed Unanimously.

Anthony and Kayla Smola RPK87160010260A

Derrek James, Appraiser reviewed the property and noted that he did not do an interior inspection. Mr. James noted that he did adjust for custom concrete from the previous appraisal.

Brandon Saueressig, Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis. Mr. Saueressig reviewed the sales comparisons with the Board and noted that the subject property falls in line with all the sales information.

Kayla Smola noted she is in mortgage lending so she sees many appraisals. Ms. Smola stated that she has been concerned with the increase over the last few years. Ms. Smola reviewed sales information that were provided to her by a broker.

Brandon Saueressig, Deputy Assessor, noted that his sales comparisons are adjusted for time which might account for the difference.

Ms. Smola requested a value of \$254,083.00.

Commissioner Johnson made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted he would like additional time to review the information presented. Motion Passed Unanimously.

James and Brenda Woods RPO87020000010A

Derrek James, Appraiser reviewed the property with the Board and the adjustments made on the property from his inspection which was done from the road and through aerial photos.

Brandon Saueressig, Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis. Mr. Saueressig noted that they had a lot of sales data in the subject property and felt the value was appropriate.

Jim and Brenda Woods spoke with the Board. Ms. Woods wanted to know how the land increased from 2019 to 2020. Ms. Woods disputed that the property had been improved and noted there was no landscaping done on the property at all. Mr. Woods disputed the increase in sq. footage. Mr. Woods noted the area next to the patio is a sun room with no air conditioning. Mr. Woods also noted that the stable is the same as was on the building permits. Mr. Woods disputed the

comparables that may have been used that would have been North of Kimberly Road. Ms. Woods complained about the dates of the hearing vs the appeal hearing time frame.

Brad Wills, Assessor noted that landscaping is not included in the value of property. Brandon Saueressig, Chief Deputy Assessor noted that the Assessor's office has been in the process of updating land values which based upon land sales, is why the land value increased so substantially.

Jim Woods questioned how the Assessor's office could make years of adjustments in one year.

Commissioner Johnson made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted he would like extra time to review the information presented. Motion Passed Unanimously.

Jan Barlow RP09S17E296635A

Commissioner Johnson stated that the treatment plant below the subject property should affect the property value. Commissioner Hall stated that the trail affects the property value as well.

Commissioner Johnson made a MOTION to modify the value as set by the Assessor on parcel #RP09S17E296635A and set the land value in the amount of \$84,008.00 and uphold the improvement value in the amount of \$290,761.00 for a total value of \$374,769.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that he felt the land was distressed due to the inability to build and the view and should be decreased 33% to \$100,000. The large increase was substantial so to follow the same process as other properties, the Board will increase 20% per year increase for the next 5 years making the land value for 2020 \$84,008.00. Motion Passed Unanimously.

Kayla Smola RPK87160010260A

Commissioner Reinke made a MOTION to modify the value as set by the Assessor on parcel #RPK87160010260A and return the value to the original 2020 value in the amount of \$61,121 for the land and \$226,024 for the improvements for a total value of \$287,145.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that he felt the property owner was penalized for appealing. Motion Passed. (Reinke yes, Johnson yes, Hall no)

Robert and Janet Franklin RPOB2410000100A

Commissioner Hall swore in all parties giving testimony.

Appellant: Janet Franklin

Assessor's Office Personnel: Gary Beeson, Appraiser was sworn in.

Brad Wills, Assessor, Brandon Saueressig, Chief Deputy Assessor, were previously sworn in,

Brandon Saueressig, Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis.

Gary Beeson, Appraiser reviewed the property and noted that he inspected the property and made adjustments to the appraisal based upon his inspection.

Brandon Saueressig, Chief Deputy Assessor reviewed the sales data and the process used to value the property.

Commissioner Johnson questioned the difference in land value in previous years. Brandon Saueressig, Chief Deputy Assessor reviewed the history of the land value as well as adjustments made to increase the assessment.

Janet Franklin spoke with the Board and provided a comparable sale for her neighborhood. Ms. Franklin noted that property in her neighborhood is not selling. Ms. Franklin reviewed several items that were incorrect on the assessment. Ms. Franklin noted they can only see the river from their upper level and that the property would not sell for what it is assessed at.

Commissioner Reinke made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Johnson SECONDED. Discussion Commissioner Reinke thanked Ms. Franklin for appearing and providing further information. Motion Passed Unanimously.

Robert Franklin RPOB2410000100A

Commissioner Reinke made a MOTION to modify the value as set by the Assessor on parcel #RPOB2410000100 and set the improvements in the amount of \$331,704.00 and uphold the value on the land at \$42,766.00 for a total value of \$374,470.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that the land appeared appropriate, however the increase in the improvements was difficult due to the adjustment for the view, which was limited and the change in the basement. Motion Passed Unanimously.

James and Brenda Woods RPO87020000010A

Commissioner Reinke made a MOTION to modify the value as set by the Assessor on parcel #RPO87020000010A and set a land value in the amount of \$63,653.00 and uphold the improvements value of \$379,988.00 for a total value of \$443,641.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that the land value seemed to increase excessively and recommended going back to the 2019 land value. Motion Passed Unanimously.

Commissioner Hall swore in all parties giving testimony.

Appellant: Sylvia Moore, James Bergin, Jennifer Bergin

Assessor's Office Personnel: Marissa McClurg, Appraiser, was sworn in. Brad Wills, Assessor, Brandon Saueressig, Chief Deputy Assessor were previously sworn in.

Sylvia Moore RPT00107144830

Brandon Saueressig, Deputy Assessor, reviewed the location of the property and noted that the property is a 4-plex.

Marissa McClurg, Appraiser noted that she inspected the property and reviewed the changes to the assessment based upon that inspection.

Brandon Saueressig, Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis. Mr. Saueressig noted that sales on 4-plexes are increasing. The 4-plex sales listed are typical 4-plex units; this lot is a much larger lot as well.

Commissioner Hall clarified the size of the garage with the Appraiser. There was discussion among the group on the size of the garages and the changes made by the Appraiser.

Sylvia Moore spoke with the Board and noted that the studio apartment has always been in the complex. Ms. Moore noted that the back section of the property is not worth anything. Ms. Moore stated that she has a commercial appraisal for \$320,000.00 from March of 2020.

Brandon Saueressig, Chief Deputy Assessor noted that they did not take the information from the appraisal as it compared the subject property to duplex units and it factored an income approach. Mr. Saueressig noted the income approach was not considered because the owner lives in one of the units.

Ms. Moore asked the Board to consider all the facts and reduce the value of the property.

Commissioner Johnson made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted he would like a little more time to review the information. Motion Passed Unanimously.

James and Jennifer Bergin RPO93010000010A

Brandon Saueressig, Chief Deputy Assessor reviewed the location of the property.

Marissa McClurg, Appraiser reviewed the property and noted she did an external inspection only. Ms. McClurg noted that she did make an adjustment based upon her inspection.

Brandon Saueressig, Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis.

Jennifer Bergin reviewed the property and noted that they purchased the property in December of 2019 for \$488,500.00. Mrs. Bergin noted that per Idaho Code the sales information should be taken into consideration. Mrs. Bergin reviewed the appraisal that she provided noting that the property purchase was an arms-length transaction. Mrs. Bergin requested the Board reduce the value to the sales price of \$488,500.00.

Brad Wills, Assessor reviewed the process his office used to assess properties. Mr. Wills noted that he felt the appellant got a good deal on the property. Brandon Saueressig, Chief Deputy Assessor noted they were unable to set assessed value to sale price. Mr. Saueressig reviewed the appraisal that was provided by Mrs. Bergin.

Jennifer Bergin noted that cost approach was not used on residential properties and the market value is what they were asking the Board to use. Mrs. Bergin asked the Board to reduce the assessed value.

Commissioner Johnson made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Day Egusquiza RPOB2810000010A

Commissioner Hall swore in all parties giving testimony.

Appellant: Day Egusquiza, Daryl Wert, Terry Winkle
Assessor's Office Personnel: Brad Wills, Assessor, Brandon Saueressig, Chief Deputy Assessor, Marissa McClurg, Appraiser were previously sworn in.

Brandon Saueressig, Deputy Assessor, reviewed the property and noted it was a manufactured home.

Marissa McClurg, Appraiser reviewed the property appraisal and noted that she did an external inspection only. Ms. McClurg reviewed the changes that she made to the assessment.

Brandon Saueressig, Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis. Mr. Saueressig noted that the property is a mobile home on a foundation that has surrendered the title. The Assessor's office was significantly below value in prior years so adjustments were made. Mr. Saueressig also noted that the property was a riverfront property accounting for the substantial difference in land value compared to other sales listings.

Day Egusquiza noted that the home is not rented, it is owner occupied. Ms. Egusquiza disputed the value of a manufactured home being the same as a stick-built home. Ms. Egusquiza reviewed the packet of information that she provided to support her position that the property was over assessed.

Brad Wills, Assessor noted that the Assessor's office does not treat a manufactured home on a foundation the same as a stick-built home. Previously the Assessor's office was not giving enough value to manufactured homes.

Brandon Saueressig, Chief Deputy Assessor reviewed how manufactured homes are valued by the Assessor's office. Mr. Saueressig noted that the home was purchased in 2017 for \$290,000.00.

Day Egusquiza noted that manufactured homes do not appreciate and asked the Board to look at the numbers. The home is on a state highway which takes away from the property value. Terry Winkle noted that manufactured homes do not retain value like a stick-built home.

Commissioner Reinke made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted he would like to take time to consider the information presented. Motion Passed Unanimously.

There being no further business, the Board of Equalization recessed until 8:00 a.m., July 10, 2020, 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, 2020, 8:00 a.m.

Chairman Hall called the Board of Equalization to order at 8:30 a.m. in regular session, pursuant to the recess of July 9, 2020.

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Brent Reinke.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

Robert and Barbara Powers RPT29410110120A and RPT30810000020A

Commissioner Hall swore in all parties giving testimony.

Appellant: Robert Powers

Assessor's Office Personnel: Gary Beeson, Appraiser, Brandon Saueressig, Chief Deputy Assessor.

RPT29410110120A

Gary Beeson, Appraiser noted that he met with Mr. Powers to discuss the property. Mr. Beeson noted that he did not make any changes to the appraisal from the previous year assessment.

Brandon Saueressig, Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis. Mr. Saueressig reviewed the changes in land values.

Robert Powers spoke with the Board regarding his concerns with the property value. Mr. Powers noted he has no concern with the building value, his concern was with the land value. Mr. Powers stated that he felt the lot value should be closer to \$22,000.00.

Brandon Saueressig, Chief Deputy Assessor noted that he did not do a specific land sale study for this particular property. However, Mr. Saueressig noted previous studies showed the average buildable lot in Twin Falls was roughly \$35,000.00 which was in line with the appellant's value.

Robert Powers noted that he has appealed his property the last three values and expressed concern that the Assessor's office did not have the sales to provide an accurate sales study. Mr. Powers disputed the value set by the Assessor's office due to the lack of information.

Commissioner Johnson made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted he would like to take some additional time to review the information provided by Mr. Powers. Motion Passed Unanimously.

RPT3081000020A

Gary Beeson, Appraiser stated that he met with Mr. Powers and discussed the property, reviewed the appraisal and made no changes to the previous appraisals.

Brandon Saueressig, Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis.

Commissioner Hall noted the subject property area has no curb, gutter or sidewalk and asked if the Assessor's office made adjustments for that. Mr. Saueressig reviewed the process the Assessor's office uses to assess properties in that area in regards to the lack of amenities.

Mr. Powers noted that the homes on that street have not sold and lack the amenities such as curb, gutter and sidewalk and the street is more narrow than other city streets. Mr. Powers reviewed the information provided by the Assessor's office and provided a packet of comparable properties to the Board. Mr. Powers noted his property does not have exit windows for the basement which decreases his value. Mr. Powers noted that this property does not have curb, gutter and sidewalk which would cost approximately \$12,000.00. Mr. Powers reviewed the information and the comparable properties that he provided.

Brandon Saueressig, Chief Deputy Assessor noted that the Assessor's office does not do fee appraisals, they do mass appraisals. Mr. Saueressig stated that a full area adjustment was made last year to the property but they did not feel that was appropriate for this year. Mr. Saueressig reviewed the land tables that Mr. Powers referenced in his packet.

Mr. Powers noted the fair market value was used in previous years 2018 and 2017 and he would like the value to be reduced. Mr. Powers noted he had difficulty getting information to appeal the value set by the Assessor's office.

Commissioner Reinke made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted there is a lot of information to review. Motion Passed Unanimously.

Domingo Villanueva RPT6021000021IA, RPB72411230100A, RPB72410540110A

Commissioner Hall swore in all parties giving testimony.

Appellant: Domingo Villanueva by phone

Assessor's Office Personnel: Gary Beeson, Appraiser, Brandon Saueressig, Chief Deputy Assessor were previously sworn in.

RPB72410540110A

Gary Beeson, Appraiser noted that he inspected the property from the exterior only. Mr. Beeson reviewed the previous appraisal and made adjustments for the exterior condition.

Brandon Saueressig, Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis. Mr. Saueressig noted that the property was purchased in February of 2020 with a cash offer which was not considered an arms-length transaction since it did not go through a realtor. Mr. Saueressig reviewed the sales study provided and noted the subject property is significantly lower due to the condition.

Domingo Villanueva noted that he just purchased the home for \$44,000.00 because of the poor condition. It is in need of significant repairs so it is not worth \$70,000.00. Mr. Villanueva stated the value is closer to \$50,000.00.

Commissioner Johnson made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Reinke SECONDED. Motion Passed Unanimously.

RPB72411230100A

Gary Beeson, Appraiser reviewed the property and noted that he has inspected the property multiple times over the years. The damage to the basement does not appear to be as extensive, however he did not remove the adjustments. Mr. Beeson noted the house is well taken care of so he made no adjustments.

Brandon Saueressig, Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis. Mr. Saueressig reviewed the sales study with comparable properties.

Domingo Villanueva noted that the property assessment continues to increase. The property needs updated and multiple repairs are needed. The home is overbuilt for the area and requested the

value be returned to the 2019 value of \$137,330.00. Mr. Villanueva requested the taxes stay the same as he was not increasing rent.

Commissioner Reinke made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Johnson SECONDED. Motion Passed Unanimously.

RPT6021000021IA

Gary Beeson, Appraiser noted that he did an inspection on the property from the exterior only. Mr. Beeson stated that the tenant told him that the water damage repairs in the basement had been repaired so he removed that adjustment from the appraisal.

Brandon Saueressig, Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis. Mr. Saueressig reviewed the previous values and the process used to value the property. Mr. Saueressig noted that the property is valued at a low class due to the poor condition.

Commissioner Hall noted that he is familiar with this area and it is a distressed area due to the trucking company and their operation.

Domingo Villanueva stated that the area is distressed and does not believe the property is worth \$156,612.00. Mr. Villanueva noted the property needs significant repairs and is limited in the rental capabilities due to the condition. Mr. Villanueva requested the value be returned to the 2019 value.

Commissioner Johnson made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted he would like additional time to review the information presented. Motion Passed Unanimously.

Commissioner Hall swore in all parties giving testimony.

Appellant: Garry Pedrow, Margaret Pedrow, Andrew Arenz, Raquel Arenz and Deborah Kimball
Assessor's Office Personnel: Gary Beeson, Appraiser, Brandon Saueressig, Chief Deputy Assessor were previously sworn in.

Garry and Margaret Pedrow RPOB5110000530A

Brandon Saueressig, Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis. Mr. Saueressig noted this property was in the same area as several appeals from yesterday in Kanaka Rapids. The property owner's concern is with the land.

Gary Beeson, Appraiser noted he inspected the property and reviewed the changes that were made to the appraisal based upon that inspection.

Brandon Saueressig, Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis. Mr. Saueressig noted that vacant lots are valued differently than developed lots. Mr. Saueressig reviewed the sales analysis with the Board.

Commissioner Johnson expressed concerns with the significant jump in land values as well as the increase in value from January to June. Mr. Beeson noted there was a building permit for an addition to the property which changed the value.

Garry Pedrow noted that he enclosed a small existing patio area but has made no other changes to the property since they purchased it 4 years ago. Mr. Pedrow noted the property values have increased over \$100,000.00 in four years which is excessive.

Commissioner Reinke clarified that the appellant has an HOA and a water association that they have to pay dues for.

Gary Beeson noted that the additional square footage increased the value of the home. Brandon Saueressig, Chief Deputy Assessor clarified how the Assessor's office values additional living space. The information was based upon blue prints and building permits.

Garry Pedrow confirmed the additional square footage was additional living space but he did not feel it should add that much value to the home.

Commissioner Johnson made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted he would like extra time to review the information presented and make sure the Board is consistent in its decision. Motion Passed Unanimously.

Andrew & Raquel Arenz RPT2601000005GA

Brandon Saueressig, Chief Deputy Assessor reviewed the property location with the Board.

Gary Beeson, Appraiser noted that he inspected the exterior of the property and spoke with the Appellant. Mr. Beeson reviewed the previous appraisals and made adjustments based upon that inspection.

Brandon Saueressig, Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis. Mr. Saueressig reviewed the sales information available for comparable properties.

Commissioner Hall asked why the improvement value was higher than other comparable properties provided by the Assessor's office. Mr. Saueressig noted the size of the home is larger than some of the homes in the area.

Andrew Arenz noted that the assessed value has gradually increased and appears to have gone beyond what is reasonable. Mr. Arenz stated that he does not feel the home is comparable to other \$200,000.00 homes. Mr. Arenz noted that the surrounding homes are rentals that are not as well maintained. Mr. Arenz stated that the road has a lot of traffic due to the school which affects his value. Also, the rear of the property is not accessible for any additional parking due to the footprint of the property. Mrs. Arenz noted that it takes a lot of work to maintain the property which would actually detract from the value.

Commissioner Johnson noted that the value decreased from 2019 to 2020 which was unusual.

Brandon Saueressig, Chief Deputy Assessor noted that the Assessor is within 10% of the value that the appellant believes should be assessed.

Andrew Arenz stated that the home is not a \$200,000.00 home when looking at other comparable properties. Raquel Arenz stated that the rentals in the area also detract from the property value. Mr. Arenz stated that there are more apartments being built in the area which also affect property value.

Commissioner Reinke made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that additional time is needed to review the information presented. Motion Passed Unanimously.

Western Adventure Tours RPB77410000100A

Gary Beeson noted that he did an exterior inspection on the property. There are two homes on the property. Mr. Beeson noted the front home looked freshly painted and the rear home was in the process of being painted. Mr. Beeson reviewed the changes that he made to the previous appraisal based upon his inspection.

Brandon Saueressig, Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis. Mr. Saueressig reviewed the change in values from 2019 to 2020. Mr. Saueressig reviewed the comparable sales data provided by the Assessor's office.

Deborah Kimball spoke and reviewed the property with the Board. Ms. Kimball noted that the property was purchased in 2017 and the property has increased almost 50% in the last 3 years. Ms. Kimball stated that the two homes on the property should be considered as well as the size of the lot. Ms. Kimball reviewed the neighborhood property values and noted her value seems excessive. Ms. Kimball requested the value be only raised 3% to \$132,894.00 from the 2019 assessment.

Commissioner Johnson made a MOTION to take the information under consideration and issue a written decision by 5:00 p.m. Monday July 13th, 2020. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Domingo Villanueva RPT6021000021IA

Commissioner Johnson made a MOTION to modify the value as set by the Assessor on parcel #RPRPT6021000021IA and set a new land value in the amount of \$23,578.00 and a new improvement value of \$110,419.00 for a total value of \$133,997.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the property is distressed so he recommended a 33% land reduction and returning the improvement value back to the original 2020 assessed value. Commissioner Hall noted that there is a truck operation right behind the property which also affects the value of the property negatively. Motion Passed Unanimously.

Domingo Villanueva RPB72411230100A

Commissioner Johnson made a MOTION to uphold the value as set by the Assessor on parcel #RPB72411230100A in the amount of \$19,559.00 for the land and \$134,274.00 for the improvements for a total value of \$153,833.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the property appears to be in decent shape and the appellant did not offer any information to counter the Assessor's assessment. Motion Passed Unanimously.

Domingo Villanueva RPB72410540110A

Commissioner Johnson made a MOTION to uphold the value as set by the Assessor on parcel #RPB72410540110A in the amount of \$19,559.00 for the land and \$51,260.00 for the improvements for a total value of \$70,819.00. Commissioner Hall SECONDED. Discussion Commissioner Johnson noted that the home looks to be a fixer upper in a nice neighborhood. It appears that Mr. Villanueva got a good deal on the property. Commissioner Hall noted that he also agreed that it appeared that Mr. Villanueva got a good deal on the property. Commissioner Reinke noted it was a distressed property and would like to see the property value returned to the 2019 value. Motion Passed. (Johnson yes, Hall yes, Reinke no)

Robert and Barbara Powers RPT30810000020A

Commissioner Reinke made a MOTION to modify the value as set by the Assessor on parcel #RPT30810000020A and set a new land value of \$25,416.00 and uphold the Assessor's value on the improvements in the amount of \$134,615.00 for a new total value of \$160,031.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted the property appears to be distressed and recommended a 33% influence factor be applied to the land due to no curb, gutter or sidewalks. Motion Passed Unanimously.

Robert and Barbara Powers RPT29410110120A

Commissioner Johnson made a MOTION to modify the value as set by the Assessor on parcel #RPT29410110120A for a new land value of \$29,133.00 and uphold the improvements in the amount of \$94,617.00 for a new total value of \$123,750.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that there was a significant increase in land value from 2018 to 2019 that was not appealed so to make that increase a little fairer, he recommended a 50% increase from 2019 to 2020 on the land and then the other 50% would be accounted for in 2021. Motion Passed Unanimously.

Day Egusquiza RPOB2810000010A

Commissioner Reinke made a MOTION to modify the value as set by the Assessor on parcel #RPOB2810000010A and set the land value at \$59,414.00 and uphold the value on the improvements in the amount of \$131,039.00 for a new total value of \$190,453.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that the land is distressed due to the difficult access off busy Hwy 30 so he recommended a 33% influence factor be made on the land only. Motion Passed Unanimously.

Western Adventure Luxury Tours, LLC RPB77410000100A

Commissioner Johnson made a MOTION to modify the value as set by the Assessor on parcel #RPB77410000100A in the amount of \$17,175.00 for the land and \$116,812.00 for the improvements for a new total of \$133,987.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the property is distressed so he recommended a 33% reduction in the land value and a 5% deduction on the value of the improvements due to having two homes on the property. The access to the second property is difficult and affects the value of the overall property. Commissioner Reinke also noted there is a trucking company behind the property which would also affect the value. Motion Passed Unanimously.

Andrew and Raquel Arenz RPT2601000005GA

Commissioner Johnson made a MOTION to modify the value as set by the Assessor on parcel #RP2601000005GA and set a value on the improvements in the amount of \$152,644.00 and uphold the value set by the Assessor for the land in the amount of \$39,105.00 for a new total value of \$191,749.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the home was overbuilt for the area and reducing it by 10% would be fairer. He also noted that the area was a bit distressed due to the excessive rentals in the area. Motion Passed Unanimously.

Garry Pedrow RPOB5110000530A

Commissioner Johnson made a MOTION to modify the value as set by the Assessor on parcel #RPOB5110000530A and set a new land value in the amount of \$33,082.00 and uphold the value on the improvements in the amount of \$431,584.00 for a new total value of \$464,666.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted the value of the land would be increased 20% from the 2019 value similar to what was done to the other land values in the area. That would allow for a 5-year plan to incrementally increase land values which seems fairer. Motion Passed Unanimously.

James and Jennifer Bergin RPO93010000010A

Commissioner Reinke made a MOTION to modify the value as set by the Assessor on parcel #RPO93010000010A in the amount of \$492,000.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that the appellant provided an appraisal on the home within the correct timeframe that set the value at \$492,000. Motion Passed Unanimously.

Sylvia Moore RPT00107144830A

Commissioner Johnson made a MOTION to modify the value as set by the Assessor on parcel #RPT00107144830A in the amount of \$45,982.00 for the land and \$300,042.00 for the improvements for a new total value of \$346,024.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson recommended the land be returned to the 2019 value due to the size, buildability and access issues and the improvement be reduced by 10% for being overbuilt. Commissioner Hall noted that the home could not be rebuilt due to zoning issues and the property was unable to be used for commercial purposes due to the zoning issues. Motion Passed Unanimously.

Commissioner Hall swore in all parties giving testimony.

Appellant: Linda Tippey and Bobby Kennedy

Assessor's Office Personnel: Brandon Saueressig, Chief Deputy Assessor were previously sworn in.

Linda Tippey RPOB5110000840A

Brandon Saueressig, Chief Deputy Assessor noted that the property was damaged by fire and the Assessor's office was able to verify that. State Code 63-602 (X) allows for an exceptional situation. The code allows for an exemption for the property for the days prior to the casualty loss.

Linda Tippey requested the Board exempt the months the property was unusable due to the fire.

Commissioner Johnson made a MOTION to approve an exemption as per IC 63-602X and prorate the value of the property up to the date of loss on May 13th. The land value would be adjusted the same as other properties in the area at 20% increase from the 2019 value which would be \$33,081.00 up to May 13th and \$8,400.00 after the 13th for a new land value of \$17,283.00. The improvement value would be adjusted to prorate from January 1 to May 13th with a zero value after May 13th for a new improvement value of \$161,970.00 and a new total property value of \$179,253.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Tobby Kennedy RPT2761001016A

Brandon Saueressig, Chief Deputy Assessor noted that Mr. Kennedy missed the homeowner's exemption deadline due to the COVID-19 crisis. Mr. Saueressig noted that it was his understanding that Mr. Kennedy thought the homeowner's exemption deadline had been extended. Mr. Saueressig noted that the Assessor's office made every attempt to educate the public as to the deadlines and provided documentation outside the office to accommodate the public. The office made the exemption available online as well.

Mr. Kennedy reviewed the circumstances that made him miss the deadline and the financial difficulty the additional taxable value would add to Mr. Kenney.

Commissioner Johnson noted with all the extensions that were granted for the COVID, it was reasonable for Mr. Kennedy to be confused with the Homeowner's Exemption deadline. Commissioner Hall noted all the signage and papered windows made it a difficult time for the public.

Commissioner Reinke made a MOTION to approve an exceptional situation exemption as per IC §63-602 (AA) and grant a 50% exemption on the property to set a new value of \$97,581.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that there had been a lot of confusion on the deadline and the increased value would create a hardship on the tax payer. Motion Passed Unanimously.

Amalgamated Sugar PP10S17E260600A and RP10S17E260600A

Commissioner Johnson made a MOTION to authorize the Clerk to send a letter to the State Tax Commission requesting an extension of the Board of Equalization to further address the Amalgamated Sugar appeals. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the Board previously issued a decision but has since been provided further information. The Assessor is continuing to work with Amalgamated Sugar to refine their assessment and more time is needed. The Clerk has drafted a letter to the State Tax Commission at the request of the Assessor so the Board needs to formalize that decision. Commissioner Reinke noted that the Board is working to avoid a tax cancellation. Motion Passed Unanimously.

Commissioner Johnson made a MOTION to recess as the Board of Equalization at 2:00 p.m. and reconvene as the Board of County Commissioners. Commissioner Reinke SECONDED. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 13, 2020, 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 13, 2020, 8:00 a.m.

No Commissioners present.

Twin Falls, Idaho
REGULAR JULY MEETING
July 14, 2020, 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, 2020.

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Brent Reinke.

ABSENT: None.

STAFF: Deputy Clerk Hayley Iverson.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners met with H.R. and Legal for a weekly department update.

Commissioners met with Kevin Sandau, Jennifer Homburg and Paul Shephard for Probation and Juvenile Detention updates.

Commissioner Reinke attended a Twin Falls Canal Company meeting.

Commissioner Hall attended a SIEDO-REDS Committee meeting.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Johnson 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. (Hall yes, Johnson yes, Reinke yes)

Commissioners returned to regular session at 9:10 a.m.

In the Matter of INDIGENT

Commissioners considered County Assistance applications.

Commissioner Johnson made a MOTION to approve case number 104270. Commissioner Reinke SECONDED. Discussion Commissioner Johnson recommended denial due to no interview or documents. Motion Failed Unanimously.

Commissioner Reinke made a MOTION to approve case number 104269. Commissioner Johnson SECONDED. Discussion Commissioner Reinke recommended denial due to no interview or documents. Motion Failed Unanimously.

Commissioner Johnson made a MOTION to approve case number 104268. Commissioner Reinke SECONDED. Discussion Commissioner Johnson recommended denial due to no interview or documents. Motion Failed Unanimously.

Commissioner Reinke made a MOTION to approve case number 104267. Commissioner Johnson SECONDED. Discussion Commissioner Reinke recommended denial due to no interview or documents. Motion Failed Unanimously.

Commissioner Johnson made a MOTION to approve case number 104288 for cost affixed dates of service April 16 – April 20. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to approve case number 104289 for cost affixed dates of service April 1 – April 8. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Commissioner Johnson made a MOTION to approve case number 104265. Commissioner Reinke SECONDED. Discussion Commissioner Johnson recommended denial as the applicant is not medically indigent and the County is not the last resource. Motion Failed Unanimously.

Commissioner Reinke made a MOTION to approve case number 104273. Commissioner Johnson SECONDED. Discussion Commissioner Reinke recommended denial as the applicant is not medically indigent and the County is not the last resource. Motion Failed Unanimously.

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses, Commissioner's minutes and tax cancellations.

Commissioner Reinke made a MOTION to approve the consent agenda. Commissioner Johnson SECONDED. Discussion Commissioner Reinke reviewed the items in the consent agenda to include status sheets for Magistrate Probation; employee requisitions for Magistrate Probation and Sheriff's Office; and retail alcohol beverage licenses numbers 2021-180 for Ovation Performing Arts, LLC and 2021-181 for Rock-a-billy Barber & Tattoo Company. Motion Passed Unanimously.

In the Matter of CONTRACTS

Commissioners considered a Tenex Software Solutions, Inc. contract for Elections.

Kristina Glascock, Clerk reviewed the Tenex Software Solutions, Inc. contract for Elections and the budget impact for this expense with the Board.

Commissioner Johnson made a MOTION to approve a Tenex Software Solutions, Inc. contract for Elections. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the contract has been through Legal review and is acceptable. Motion Passed Unanimously.

In the Matter of BOARDS

Commissioners considered the reappointment of Jim Schouten, Larry Bybee, Rebecca Wood, Dave Snelson, Sam Callen, Don Hall, Susan Bolton, Travis Kramer, and Kim Glineski to the REDS Committee.

No action taken.

In the Matter of PERSONNEL

Commissioners considered 12-hour shifts at Juvenile Detention.

Kevin Sandau, Juvenile Probation Director, Paul Shephard, Juvenile Detention Manager and Kevin Henry, Legal reviewed the 12-hour shifts at Juvenile Detention with the Board. Commissioner Hall noted that he does have concerns regarding this matter but will be supportive. Commissioner Johnson noted that he also still has concerns.

Commissioner Reinke made a MOTION to approve 12-hour shift rotations at Juvenile Detention at the fastest pace possible dependent on H.R and payroll processing. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that Juvenile Detention will need to work with H.R. and payroll to move forward. Kristina Glascock expressed her concerns with policy changes and payroll changes. Commissioner Johnson noted that this matter has put a new hire on hold and should move forward as quickly as possible. Motion Passed Unanimously.

In the Matter of TAXES

Commissioners considered a 2019 Tax Late Charge and Interest Cancellation Request for Larry Hansen.

Becky Petersen, Treasurer and Larry Hansen reviewed the 2019 Tax Late Charge and Interest Cancellation Request for Larry Hansen with the Board. Larry Hansen noted that he believed that the Treasurer's Office was closed due to COVID-19 which caused him to not pay on time. Becky Petersen, Treasurer noted that Mr. Hansen has previously paid prior to the due date.

Commissioner Johnson made a MOTION to approve the 2019 Tax Late Charge and Interest Cancellation Request for Larry Hansen in the amount of \$637.48. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that there has been a lot of confusion for county citizens due to COVID-19 and expects to see more requests like this in the future. Commissioner Reinke noted that he has also seen the confusion and expects to see more as well. Commissioner Hall noted that Mr. Hansen has always paid his property taxes early and believes that a cancellation is appropriate. Motion Passed Unanimously.

Commissioners considered a 2019 Tax Late Charge and Interest Cancellation Request for Swensen's Magic Markets, LLC.

Becky Petersen, Treasurer and Andrew Swensen reviewed 2019 Tax Late Charge and Interest Cancellation Request for Swensen's Magic Markets, LLC with the Board. Becky Petersen noted that the Twin Falls Post Office changed their procedures in 2011 and all mail for Twin Falls is sent to Boise for processing, which can cause mail to be postmarked a day later. Mr. Swensen's payment was postmarked for June 23. Becky Petersen noted that Swensen's Magic Market, LLC typically pay their property taxes in stages and are often late. Andrew Swensen stated that on this particular parcel it is a larger bill and they typically need to break it up into multiple payments but they have been working to only make one payment for the June property tax bill. Commissioner Hall noted that he doesn't like that the Twin Falls Post Office sends mail to Boise for sorting and postmarking. Andrew Swensen noted that he spoke with the Post Master and was told that the Boise Post Office has removed their swing shift and all mail will not be post marked until the following day. Commissioner Hall stated that he has sympathy for small businesses and appreciates the service that Swensen's Magic Markets, LLC has provided for citizens South of Twin Falls. Commissioner Johnson stated that he also doesn't like the process the Post Office has put in place and that he agrees with Commissioner Hall.

Commissioner Reinke made a MOTION to approve the 2019 Tax Late Charge and Interest Cancellation Request for Swensen's Magic Markets, LLC in the amount of \$1,683.67. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that this has been

a learning experience for Swensen's Magic Markets, LLC. Commissioner Johnson noted that he doesn't like the County making money from late charges and interest. Motion Passed Unanimously.

In the Matter of EMPLOYEE BENEFITS

Commissioners considered Select Health options to include an HSA.

Tom Allred with Select Health reviewed HSA options with the Board.

Commissioner Johnson made a MOTION to offer an HSA option for insurance going with the Plan 2 option which includes a \$1,200.00 employee match. Commissioner Reinke SECONDED. Motion Passed Unanimously.

In the Matter of PEST ABATEMENT

Commissioners met with the Pest Abatement District Board to consider FY2021 annual budget and work plan.

Brian Semper, Pest Abatement District Director and Sherry Olsen Frank Pest Abatement District Board President reviewed the proposed FY2021 annual budget and work plan with the Board. The Board discussed having a liaison from the Board of County Commissioners as a representative on the Pest Abatement District Board. Since the Commission is responsible for approving the budget it is something for the Board of County Commissioners to further consider.

Commissioner Johnson made a MOTION to approve the proposed Pest Abatement District budget for FY2021 in the amount of \$1,658,900.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 15, 2020, 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, 2020, 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, 2020.

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Brent Reinke.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners attended a meeting to discuss the BLM Property Lease Agreement renewal.
Commissioners Hall and Reinke attended a Republican Women's meeting.
Commissioner Reinke attended a Mid-Snake Regional Water Resource Commission meeting.
Commissioner Reinke attended a Public Health Board meeting.
Commissioner Hall attended a Health Initiative Trust Board meeting.

In the Matter of ZONING

Commissioners conducted a Public Hearing to consider a Rezone application for Hay-Del Dairy.

Commissioner Hall swore in all parties giving testimony. Jon Laux, Twin Falls County P&Z Community Development Director, Laura Wilson, Twin Falls County P&Z Planner, Herkie Alves, Homeowner, Whitney Alves, Homeowner

Commissioner Hall reviewed a rezone script regarding the application process from the P&Z Department and P&Z Board and the process to be followed for the hearing as well as issues for the Board to consider.

Laura Wilson, P&Z Planner reviewed the process followed by the P&Z Commission and the decision/recommendation of the P&Z Commission. Ms. Wilson reviewed the Government Lot process and definition and how it was applied to the subject property. Commissioner Hall noted that a Government Lot is not owned by the Government, it is a way of labeling a lot that is less than 40 acres. Ms. Wilson noted that the current code does not allow for land divisions less than 40 acres. Jon Laux noted that the County is in the process of rewriting the County Code and hope to address the Government Lot issue. There was discussion among the group regarding County Code and splitting agriculture ground with less than 40 acres. Ms. Wilson noted that the County Code does not allow for splitting property with less than 40 acres in the ag zone which is why the applicant applied for a rezone.

Herkie Alves, homeowner, spoke with the Board in regards to the application. They were unaware of the requirements when they built their home. They would like to split the home off so they can sell it but keep the remaining acres to farm. Mr. Alves stated that he was unaware of the process when they made their application. Their only option with the property is a rezone to sell the home. Mrs. Alves noted that the rural residential zone goes right up to the edge of their property and felt that there would not be an issue with spot zoning. Mr. Alves noted that they did not intend to further develop the property. Laura Wilson clarified property lines and area of impact lines for the Board.

Commissioner Johnson asked the Alves why they want to split the home off. Mr. Alves noted that their dairy would like to expand and they would like to sell the home and move to a different location to have ground to better support the dairy. Commissioner Hall noted that the Board has to be careful when making decisions that affect ag land. It creates unintended consequences for the ag property when residential property expands. Commissioner Johnson noted that the rewrite of the comprehensive plan is taking time due to the issues that need to be addressed. Mr. Johnson noted that he has difficulty making any changes due to the rewrite. Commissioner Hall asked if

the applicant was in a time crunch that could wait due to the rewrite. Mr. Alves noted that he would like to be able to sell the property to further expand and with property up for sale it is something he would like to have done as soon as possible. Jon Laux stated that he expected the rewrite to be complete by the end of 2021. Commissioner Hall noted that this issue has affected several people and the code rewrite is extremely important to allow more flexibility for the citizens. Whitney Alves, homeowner noted that there were no comments from the public against the rezone. Commissioner Hall stated that there were some comments received from the public in the P&Z Commission hearing.

Commissioner Hall opened the hearing for public testimony at 10:44 a.m., no public comment received. Commissioner Hall closed the hearing for public testimony at 10:44 a.m.

Commissioner Hall reviewed the decision options of the Board and the Issues to Discuss.

Commissioner Johnson noted that he is a big supporter of property owner rights. The issues addressed should be resolved with the comprehensive plan rewrite. Commissioner Johnson noted he is having difficulty with a rezone before the comprehensive plan rewrite has been completed. Commissioner Hall noted that the unintended consequences have to be addressed. Commissioner Hall stated that he struggles with the residential land encroaching on ag and this property is challenging because the residential land is only on one side of the property line which could create a spot zone issue. Commissioner Hall noted that the County could have a solution to the issue with the rewrite. Commissioner Reinke noted that the opportunity for the applicant to purchase other property and keep a portion of the property as ag affects his decision. Commissioner Hall stated the Board supports small business and small business ag but he is concerned with the unintended consequences.

Commissioner Reinke made a MOTION to approve the Planning and Zoning's decision to deny the rezone application. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that he does not like the denial for the applicant, however he was more concerned with the unintended consequences that could create another batch of issues. Commissioner Johnson stated that he was in agreement with Commissioner Reinke. The Commissioners reviewed the issues to discuss and based upon the answers to the issues the recommendation of the Commission to uphold the denial was supported. Commissioner Reinke expressed frustration that he could not approve the rezone for the applicant. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 16, 2020, 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, 2020, 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, 2020.

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Brent Reinke.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners met with Legal for a weekly department update.

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

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

Commissioners met with Marilyn Paul, Public Defender to discuss remote employees.

Commissioner Reinke attended a South-Central Community Action Partnership Board meeting.

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses, Commissioner's minutes and tax cancellations.

Commissioner Johnson made a MOTION to approve the consent agenda. Commissioner Reinke **SECONDED**. Discussion Commissioner Johnson reviewed the items in the consent agenda to include an alcohol license number 2020-182 Emma's Café; a tax cancellation for parcel #RPT41910010030A in the amount of \$1,786.54 as requested by the Assessor; status sheets for the Prosecutor's Office, Coroner's Office, Elections, Sheriff's Office, Court Services and Assessor's Office. Motion Passed Unanimously.

In the Matter of BOARDS

Commissioners considered the reappointment of Kathy Couch, Christine Chugg and Ray Harris to the Board of Community Guardians.

Ashley Klauser, Board of Community Guardians reviewed the request for reappointment with the Board. Ms. Klauser noted the appointments are for 3-year terms.

Commissioner Reinke made a MOTION to approve the reappointment of Kathy Couch, Christine Chugg and Ray Harris to the Board of Community Guardians. Commissioner Johnson **SECONDED**. Motion Passed Unanimously.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioners considered a letter to Governor Little regarding participation in the "Public Safety Proposal"

Commissioner Hall read the proposed letter for the record.

Commissioner Johnson made a MOTION to approve the letter of participation in the Governor's "Public Safety Proposal". Commissioner Reinke **SECONDED**. Discussion Commissioner

Johnson noted that the Board has struggled with the proposal and due to the deadline, they needed to submit the intent to participate. Commissioner Johnson noted that the Board could still decline in the future if the answers to the questions are not satisfactory. Commissioner Reinke noted that he also agreed with Commissioner Johnson. Commissioner Hall stated that the Board has been considering all the information and has been in discussion with other Counties. All the elected officials are looking for ways to help citizens with property tax relief. The Board should feel good about the letter of intent to participate; however, the Board does not want to be held liable at a later point. Kristina Glascock, Clerk recommended an additional footnote regarding federal funds for the Emergency Services Director. The Board agreed to add the additional footnote regarding the federal funds for the Emergency Services Director. Motion Passed Unanimously.

In the Matter of COUNTY PROPERTY

Commissioners considered a Shared Parking Agreement with Pinecrest Academy.

Commissioner Hall reviewed the Shared Parking Agreement and the property that would potentially be utilized by the Academy. Commissioner Hall noted the Academy would be doing between \$60,000.00 and \$80,000.00 in upgrades to the County Owned parking lot in order to utilize the parking lot. Commissioner Reinke thanked Commissioner Hall for all his work with the school to make the partnership happen. Commissioner Johnson noted that it is a good thing for the County to have the parking lot upgraded at no cost to the County.

Commissioner Johnson made a MOTION to approve the Shared Parking Agreement with Pinecrest Academy. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the Board appreciated Commissioner Hall's work with the school on this agreement. 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. Ms. Glascock noted that due to the virus, some departments have not been able to utilize a lot of their training funds which resulted in a savings for the County.

Commissioner Reinke made a MOTION to approve the June accounts payables in the amount of \$3,467,239.45. Commissioner Johnson SECONDED. Motion Passed Unanimously.

In the Matter of PUBLIC HEARING

Commissioners conducted a public hearing to consider new lab confirmation fee rates for Magistrate Probation.

Commissioner Hall swore in Jennifer Homburg, Magistrate Probation Supervisor

Jennifer Homburg, Magistrate Probation Supervisor reviewed the request to add or increase the lab confirmation fee rates with the Board. Commissioner Reinke asked what lab is used. Ms. Homburg noted that the lab they use is Corden, which is the lab that has been used for years when they are unable to use TARC. Commissioner Johnson noted that he would like to see Magistrate

Probation utilize TARC when possible. Commissioner Hall recommended that Ms. Homburg discussed with TARC the potential for drug tests being done through that department to save probationer funds.

Commissioner Hall opened the public hearing at 10:40 a.m. No public comment was received. Commissioner Hall closed the public hearing at 10:40 a.m.

In the Matter of RESOLUTIONS

Commissioners considered a proposed resolution to increase Magistrate Probation's lab confirmation fees.

Commissioner Reinke made a MOTION to approve Resolution 2020-023, a resolution increasing Magistrate Probation's lab confirmation fees. Commissioner Johnson SECONDED. Discussion Commissioner Johnson noted he would like to look at options to save the public money without taxpayers subsidizing the process. Motion Passed Unanimously.

RESOLUTION NO. 2020-023

A RESOLUTION INCREASING MAGISTRATE PROBATION'S FEES

WHEREAS, pursuant to Idaho Code § 31-870, a Board of County Commissioners may impose and collect fees for those services provided by the County which would otherwise be funded by ad valorem tax revenues, and the fees collected pursuant thereto shall be reasonably related to, but shall not exceed the actual cost of the service being rendered; and

WHEREAS, the proposed fee increase(s) are required to offset the costs associated with providing the service(s); and

NOW, THEREFORE, BE IT RESOLVED by the Twin Falls County Board of Commissioners, that the following fee schedule is hereby adopted, and that all portions of previous ordinances and resolutions that conflict with the current resolution are repealed.

New Magistrate Probation Lab Confirmation Fee Rates:

Basic (5DSRE-E) Drug Testing Panel:	\$13.55
Additional Individual Drug Screening:	\$0.58 added per drug
Cathinones (Bath Salts) Confirmation Test:	\$20.00
Synthetic Cannabinoids Confirmation Test:	\$20.00
Fentanyl Confirmation Test:	\$30.00
D/L Isomer Confirmation Test:	\$35.00

NOW, THEREFORE, BE IT RESOLVED by the Twin Falls County Board of Commissioners that the foregoing fees shall be adjusted as indicated by the Office of Magistrate Probation.

Dated this 16th day of July, 2020.

TWIN FALLS COUNTY BOARD OF COMMISSIONERS

/s/ Don Hall
Don Hall, Chairman

ATTEST:

/s/ Jack Johnson
Jack Johnson, Commissioner

/s/ Kristina Glascock
Kristina Glascock, Clerk

/s/ Brent Reinke
Brent Reinke, Commissioner

There being no further business, the Board recessed until 8:00 a.m., July 17, 2020, 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, 2020, 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, 2020.

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Brent Reinke.

ABSENT: None.

STAFF: Deputy Clerk Hayley Iverson.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners Hall and Johnson met with Captain Doug Hughes, Sheriff's Office to discuss Jail modular units.

There being no further business, the Board recessed until 8:00 a.m., July 20, 2020, 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 20, 2020, 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, 2020.

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Brent Reinke.

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 meeting.

Commissioners met with Legal for a weekly department update.

Commissioner Hall attended a Twin Falls Impact Team meeting via Zoom.

Commissioner Reinke attended a NACO Annual Business meeting.

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses, Commissioner's minutes and tax cancellations.

Commissioner Reinke made a MOTION to approve the consent agenda. Commissioner Johnson **SECONDED**. Discussion Commissioner Reinke reviewed the items in the consent agenda to include an employee requisition for the Sheriff's Office and a status sheet for Veterans Services. Motion Passed Unanimously.

In the Matter of BOARDS

Commissioners considered the reappointment of Jim Schouten, Larry Bybee, Rebecca Wood, Dave Snelson, Sam Callen, Don Hall, Susan Bolton, Travis Kramer and Kim Glineski to the REDS Committee.

Ervina Covcic, Rural Economic Development Specialist reviewed the reappointment request with the Board. Ms. Covcic noted the appointments are for 1 year.

Commissioner Johnson made a MOTION to approve the reappointment of Jim Schouten, Larry Bybee, Rebecca Wood, Dave Snelson, Sam Callen, Don Hall, Susan Bolton, Travis Kramer and Kim Glineski. Commissioner Reinke **SECONDED**. Discussion Commissioner Johnson noted that he would recommend the Board members appointments be staggered to avoid every member expiring at once. Commissioner Hall noted the Board would be more involved in the future to avoid this type of issue. Motion Passed Unanimously.

In the Matter of GRANTS

Commissioners considered a Status Offender Services grant application.

Mark Brunelle, Research and Development Director reviewed the grant application with the Board.

Paul Shephard, Juvenile Detention Supervisor reviewed the program that is supported by the grant. Mr. Shephard noted the program has been successful in its partnership with Juvenile Probation. Kevin Sandau, Juvenile Probation Director spoke with the Board about the program and the potential for success in the community.

Commissioner Reinke made a MOTION to approve the Status Offender Services grant application and authorize the Chairman to sign the documents on behalf of the Board. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted the grant is in the 2nd year of a 3-year grant. The program is starting to see some success and they would like to see that continue. Motion Passed Unanimously.

Commissioners considered a COPS School Resource Officer 2020 grant award.

Mark Brunelle, Research and Development director reviewed the grant application and the program to be supported by the grant with the Board. Commissioner Johnson noted that he supports the school resource officers in the smaller communities. Commissioner Hall stated that he is in support of school resource officers, however he would not be in support of the grant due to the cost concerns and budget shortages. Commissioner Hall stated that he believes that the Sheriff's Office can redeploy existing officers to cover these types of positions. Commissioner Reinke expressed his concern with the budget, however he supports the law enforcement in the community. Commissioner Reinke stated that the additional 8 positions added to the Sheriff's Office are critical. Commissioner Johnson stated that he was disappointed that the Sheriff's Office did not send a representative to the Commissioners meeting to discuss the grant.

Commissioner Reinke made a MOTION to approve the COPS School Resource Officer 2020 grant award. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted the Board has had extensive discussions on the budget. The Board is extremely supportive of the Sheriff's Office but tough decisions have to be made. Commissioner Hall noted he feels the position is important, however the Sheriff's Office is adding 8 positions and can make changes within their department to cover the position. Commissioner Johnson stated that with the increased violence nationwide and in the schools, there is a need for the position. Motion Failed. (Hall no, Reinke no, Johnson yes.)

In the Matter of COUNTY PROPERTY

Commissioners considered a University of Idaho Pollinator Project.

Andy West, University of Idaho reviewed the project and a potential area for the Native Plant Pollinator Demonstration Garden. Commissioner Johnson expressed concern about what the area

would look like after removing the grassy area. The Board requested Mr. West provide them with a detailed plan of the area with pictures of the proposed plants. No action taken.

In the Matter of BIDS

Commissioners issued a decision on the RFQ submissions for the Jail Design Build Project.

Bob Beer, Facilities Director reviewed the RFQ submitted by Peterson Brothers Construction. Mr. Beer noted the proposal was complete and met all the criteria. Mr. Beer noted that Peterson Brothers are a local company and are well qualified. Mr. Beer noted another submission was received but it was received a week late and was therefore disqualified. Mr. Beer recommended approving the submission from Peterson Brothers.

Commissioner Johnson made a MOTION to accept the RFQ submitted by Peterson Brothers Construction. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that Peterson Brothers RFQ was submitted in the correct time frame, are a local company and met all the qualifications. Motion Passed Unanimously.

In the Matter of BUDGET

Kristina Glascock, Clerk presented the quarterly statement pursuant to IC §31-1611.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Reinke made a MOTION to go into executive session at 4:00 p.m. pursuant to Idaho Code §74-206 (D) records exempt from disclosure - hospital care, medical records. Commissioner Johnson SECONDED. Motion passed after roll call vote. (Hall yes, Johnson yes, Reinke yes)

Commissioners returned to regular session at 4:30 p.m.

In the Matter of PUBLIC HEARINGS

Commissioners attended a Public Hearing to consider an Amendment to the Murtaugh Area of Impact Agreement, Ordinance and Map at Murtaugh City Hall.

Commissioner Hall opened the public hearing at 6:30 p.m.

Commissioner Hall read an outline of the proposed Amendment, evidence for consideration, decision options and a right to appeal document.

Jon Laux, Twin Falls County Community Development Director reviewed the application and the recommendation of the Twin Falls County Planning and Zoning Commission.

Dee Hunsaker, Murtaugh Mayor reviewed the City of Murtaugh's points of concern with the P&Z Commission's recommendation. Mayor Hunsaker noted that the City of Murtaugh would like input on development of the area South of Hwy 30 which is why they are applying to extend the Area of Impact. Mr. Hunsaker also noted that the City would like to be able to better assist their citizens which is why they would like the 20-acre rule removed in the area of impact. Nathan Fowler, Attorney for the City of Murtaugh noted that the Area of Impact agreement had not been updated for many years and was way beyond the required time for renegotiation. There was

discussion among the Board, Mr. Hunsaker and Mr. Fowler regarding the renegotiation and Idaho Code and the need to manage the Area of Impact.

Commissioner Hall opened the public hearing for public comment at 7:05 p.m.

Stuart Tolman, 3284 N. 4500 E. Mr. Tolman stated that he owns 100 acres in the area proposed to be annexed into the Area of Impact. Mr. Tolman spoke and asked how the change in the area of impact would affect the ability of property owners to have livestock. There was discussion on the animal allowances for both the County Code and the City Code. Mr. Tolman also asked about the restrictions for splitting his property if he wanted to build an additional home on the existing lot and have it separated off. Mayor Hunsaker noted that Mr. Tolman would be allowed two land divisions to be counted starting from the time that the City took over the area as part of the Area of Impact. There was discussion regarding applicable codes within the Area of Impact.

Nathan and Lorri Belloli spoke and stated that they own an acre and a half in the proposed area of impact area. They purchased their property approximately a year ago and specifically purchased outside the city so they would not be restricted in their use of the property. Mr. Belloli stated that they are extremely concerned with the allowed animal counts within the City of Murtaugh should the area of impact be extended. They would be unable to use their property in the way that they planned. Mr. Belloli expressed concerns about the lack of an impact study as per County Code. The Code which Mr. Belloli referenced was read for the record. There was further discussion among the group as to the application of the specific portion of code. Twin Falls County Attorney, Linda Wells spoke and noted that the code applies to a specific rezone application and since the City of Murtaugh was not applying for a rezone, the code would not apply.

Zeb Bell spoke and expressed concerns with the Area of Impact rules and the potential for future changes to the rules that are currently in place.

Rocky Matthews 23761 Hwy 30 spoke and expressed concern for future expansion of the Area of Impact which would then allow a few people more control over a larger area. Mr. Matthews noted that Mayor Hunsaker stated that the City of Murtaugh has no intent to spread into the additional Area of Impact. The intent of the Area of Impact is to prepare for future expansion of the City, so it they have no intent to spread to this area, why would they need to add it to the Area of Impact? Mr. Matthews noted that the City of Murtaugh would have input just like all other affected persons.

Michelle Matthews 23761 C Hwy 30 spoke in opposition to the proposed expansion of the Area of Impact. Ms. Matthews read excerpts from a letter from the Department of Water Resources stating that the dam created a high hazard area. Also, the change in the Area of Impact would change the zoning and remove the recreational overlay which protects the lake. Ms. Matthews expressed concern with the City of Murtaugh's leadership and the lack of registered voters.

Duane Turner spoke and noted that the City of Murtaugh isn't able to financially manage the small area they currently have so they certainly wouldn't be able to support expanding the Area of Impact. It was noted that Mr. Turner is the former Chairman of the Murtaugh Planning and Zoning Commission.

Commissioner Reinke noted that the County is in the process of updating the Comprehensive Plan and the County Ordinances and Code which will better define the process. Commissioner Reinke stated that he was not convinced that expanding the Area of Impact South of Hwy 30 was a good decision. There was further discussion on amending the Area of Impact agreement and the management of that area.

Commissioner Johnson noted that he lives in Murtaugh so he understands both sides of the discussion. However, he had not seen or heard any information contrary to the recommendation of the Planning and Zoning Commission.

Commissioner Hall stated he was struggling with expanding the Area of Impact. In his experience the Area of Impact was intended for future city expansion. Commissioner Hall stated he does not see the City of Murtaugh expanding South of Hwy 30. Commissioner Hall noted he was also having difficulty with the expansion due to the compelling testimony of the impacted citizens.

Commissioner Hall closed the public hearing at 8:15 p.m.

Commissioner Hall noted that the only two areas of needed discussion were the change to the 20-acres restriction and the expansion of the Area of Impact. Commissioner Johnson noted that the 20-acres restriction was standard verbiage in all the Areas of Impact. Commissioner Hall noted that he did not have any concerns with the recommendation of the Planning and Zoning Commission. Commissioner Reinke stated that he felt it was appropriate to be conducting the public hearing in the City of Murtaugh to allow the public to be able to be present and provide input.

Commissioner Reinke made a MOTION to uphold the Planning and Zoning Commission's recommendation and to produce an Ordinance in accordance with that decision. Commissioner Johnson SECONDED. Discussion Commissioner Johnson noted that it was a difficult decision, however he saw no compelling reason to change the Planning and Zoning Commission's recommendation. Commissioner Reinke encouraged those present to get involved in the update of the Comprehensive Plan and to provide input on what changes they would like to see. Commissioner Hall noted that he was in support of the motion. Commissioner Hall stated that he was looking forward to working with the City of Murtaugh to update the Area of Impact Agreement. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 21, 2020, 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, 2020, 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 20, 2020.

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Brent Reinke.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners met with HR and Legal for a weekly department update.

Commissioner Hall met with Val Stotts, Safe House Director for a monthly department update.

Commissioner Reinke attended a Twin Falls Area Chamber of Commerce meeting.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Johnson 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. (Hall yes, Johnson yes, Reinke yes)

Commissioners returned to regular session at 9:30 a.m.

In the Matter of INDIGENT

Commissioners considered County Assistance applications.

Commissioner Reinke made a MOTION to approve case number 1047287. Commissioner Johnson SECONDED. Discussion Commissioner Reinke recommended denial as the applicant is not medically indigent. Commissioner Hall noted the clerk looked at all angles of the finances and the client is not indigent. Motion Failed Unanimously.

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses, Commissioner's minutes and tax cancellations.

Commissioner Johnson made a MOTION to approve the consent agenda. Commissioner Reinke SECONDED. Discussion Commissioner Johnson reviewed the items in the consent agenda to include a status sheet for Social Services. Motion Passed Unanimously.

In the Matter of CONTRACTS

Commissioners considered Nationwide Guaranteed Minimum Interest Rate Change Options and a Fixed Account Amendment.

Kristina Glascock, Clerk reviewed the Nationwide Guaranteed Minimum Interest Rate Change Options and a Fixed Account Amendment with the Board.

Commissioner Hall noted that the Board may choose to take no action on the Nationwide Guaranteed Minimum Interest Rate Change Options. The Board determined that the decision should be made by the account holder rather than the County.

Commissioner Johnson made a MOTION to table the Nationwide Guaranteed Minimum Interest Rate Change Options and the Fixed Account Amendment. Commissioner Reinke SECONDED. Discussion Commissioner Hall noted that he did not feel like he had enough information to make a decision. Commissioner Hall requested that Kristina Glascock, Clerk contact Nationwide and get further information before they consider the documents. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 22, 2020, 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, 2020, 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, 2020.

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Brent Reinke.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Hall attended a South-Central Board of Health Children's Mental Health Subcommittee meeting.

Commissioner Reinke attended a Juvenile Joint Powers Board meeting.

Commissioner Hall attended a Legislative Committee meeting via Zoom.

Commissioners Hall and Reinke attended a Comprehensive Plan Steering Committee meeting.

There being no further business, the Board recessed until 8:00 a.m., July 23, 2020, 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, 2020, 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, 2020.

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Brent Reinke.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Johnson 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. (Hall yes, Johnson yes, Reinke yes)

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

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses, Commissioner's minutes and tax cancellations.

Commissioner Johnson requested three status sheets be pulled for further discussion.

Commissioner Johnson made a MOTION to approve the consent agenda. Commissioner Reinke SECONDED. Discussion Commissioner Johnson reviewed the items in the consent agenda to include status sheets for Safe House, District Court and Court Services; and Alcohol Catering Permit for Milner's Gate at the Twin Falls County Fairgrounds on August 1, 2020. Motion Passed Unanimously.

Commissioner Johnson reviewed two status sheets from Juvenile Probation with the Clerk. The Board discussed budget adjustments.

Commissioner Johnson made a MOTION to approve the two status sheets for Juvenile Detention. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Commissioner Johnson reviewed one status sheet for Weeds with the Board and HR.

Commissioner Johnson made a MOTION to approve the status sheet for Weeds. Commissioner Reinke SECONDED. Motion Passed Unanimously.

In the Matter of CONTRACTS

Commissioners considered a Memorandum of Understanding with the Department of Agriculture.

Linda Wells, Twin Falls County Attorney reviewed the Memorandum of Understanding with the Board.

Commissioner Reinke made a MOTION to approve the Memorandum of Understanding with the Department of Agriculture and authorize the Chairman to sign the documents on behalf of the Board. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted there were some changes from the previously approved agreement. Motion Passed Unanimously.

Commissioners considered a Contract for Collection of Debts with Advanced Collection Technology.

Kristina Glascock, Clerk and Elaine Schutte, Social Services Director reviewed the agreement with the Board for collection of accounts with Idaho Billing Services/Advance Collection Technology.

Commissioner Reinke made a MOTION to approve the Contract for Collection of Debts with Idaho Billing Services/Advanced Collection Technology. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Commissioners considered a Select Health Insurance Renewal.

Kristina Glascock, Clerk reviewed the proposed Select Health Insurance Renewal with the Board.

Commissioner Reinke made a MOTION to approve the Select Health Insurance Renewal and authorize the Chairman to sign the documents on behalf of the Board. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Commissioners considered a Proposal for Banking Services to administer health savings accounts.

Kristina Glascock, Clerk reviewed the proposals received from D.L. Evans Bank and First Federal Savings Bank for administering health savings accounts. Ms. Glascock noted that D.L. Evans Bank provided references and was very responsive to working with the payroll clerk. Commissioner Hall stated that he appreciates the Clerk's Office for trying to work with local banks.

Commissioner Reinke made a MOTION to approve the D.L. Evans Bank Proposal for Banking Services to administer health savings accounts. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted the response from D.L. Evans Bank was more complete and responsive and they are a local bank. Motion Passed Unanimously.

In the Matter of BOARDS

Commissioners considered the reappointment of Brent Reinke as the Twin Falls County Board of Health member to the South-Central Public Health District.

Commissioner Johnson made a MOTION to approve the reappointment of Brent Reinke as the Twin Falls County Board of Health member to the South-Central Public Health District. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted the original term

expired June 30 from a previous Commissioner which Mr. Reinke had been fulfilling. Commissioner Johnson noted the appointment is for a 5-year term. Commissioner Hall expressed his appreciation to Commissioner Reinke for his work on the committee during this difficult time. Motion Passed Unanimously.

Commissioner Johnson made a MOTION to remove the NACO Deferred Compensation plan from the table. Commissioner Reinke SECONDED. Motion Passed Unanimously.

No action taken.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Reinke made a MOTION to go into executive session at 1:30 p.m. pursuant to Idaho Code §74-206 (D) records exempt from disclosure - hospital care, medical records. Commissioner Johnson SECONDED. Motion passed after roll call vote. (Hall yes, Johnson yes, Reinke yes)

Commissioners returned to regular session at 1:49 p.m.

In the Matter of INDIGENT

Commissioners considered County Assistance applications.

Commissioner Reinke made a MOTION to approved the offer of \$4,000.00 for case number 94611 as payment in full. Commissioner Reinke SECONDED. Discussion Commissioner Reinke noted that he thought that the offer was fair. Motion Passed Unanimously.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Johnson made a MOTION to go into executive session at 1:50 p.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. (Hall yes, Johnson yes, Reinke yes)

Commissioners returned to regular session at 2:00 p.m.

There being no further business, the Board recessed until 8:00 a.m., July 24, 2020, 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, 2020, 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, 2020.

PRESENT: Commissioner Jack Johnson, Commissioner Don Hall and Commissioner Brent Reinke.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners met with Bob Beer, Facilities Manager to discuss Jail RFQ and funding options.

Commissioner Hall attended a Veterans Facility meeting.

Commissioner Hall attended a Crisis Center Advisory Board meeting.

There being no further business, the Board recessed until 8:00 a.m., July 27, 2020, 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 27, 2020, 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, 2020.

PRESENT: Commissioner Don Hall and Commissioner Brent Reinke.

ABSENT: Commissioner Jack Johnson.

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 meeting.

Commissioners met with Legal for a weekly department update.

Commissioners met with Jon Laux, P&Z Community Development Director for a quarterly department update.

Commissioner Hall to meet with P&Z staff and Legal to discuss procedures.

Commissioners attended a meeting with Idaho Congressional Delegation Staff via Microsoft Teams.

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses, Commissioner's minutes and tax cancellations.

Commissioner Reinke requested a tax cancellation for Gary Amoth-Whitson, LLC be pulled for further discussion.

Commissioner Reinke made a MOTION to approve the consent agenda. Commissioner Hall SECONDED. Commissioner Reinke reviewed the items in the consent agenda to include Commissioner minutes for July 6 – July 10 and July 13 – July 17; status sheets for Court Services, Coroner and Veterans Services. Motion Passed Unanimously. (Johnson absent)

Becky Peterson, Treasurer reviewed the tax cancellation request for Gary Amoth/Whitson LLC with the Board. Erin Porter, Assessor's Office reviewed the history of the land value and the changes made by her office.

Commissioner Reinke made a MOTION to approve a cancellation of the late fees and interest on parcel #RPB7240615551A in the amount of \$1,381.36 for late charges and \$4,748.07 for interest for a total cancellation of \$6,129.43. Commissioner Hall SECONDED. Commissioner Reinke noted that the Assessor's office worked with the property owner to adjust the value of the property for 2020. Motion Passed Unanimously. (Johnson absent)

In the Matter of GRANTS

Commissioners considered a City of Twin Falls Sidewalk Repair Grant application.

Mark Brunelle, Research and Development Director reviewed the grant application with the Board. Mr. Brunelle noted the application is for the maximum grant amount of \$3,000.00. Bob Beer, Facility Manager noted that the County is prepared to replace the sidewalk immediately if they are approved for the grant. Mr. Brunelle stated that he is not sure if the County qualifies for the grant but wanted to submit the application before the application deadline. Commissioner Hall noted that the grants are awarded by the City Council and based upon his experience on the City Council, the County should be able to apply.

Commissioner Reinke made a MOTION to approve the City of Twin Falls Sidewalk Repair Grant application and authorize the Chairman to sign the documents on behalf of the Board. Commissioner Hall SECONDED. Discussion Commissioner Hall noted that the County has a lot of sidewalks that need replacement so it made sense to apply. Motion Passed Unanimously. (Johnson absent)

In the Matter of TAXES

Commissioners considered a tax cancellation pursuant to Idaho Code § 63-711, hardship.

Becky Peterson, Treasurer reviewed the tax cancellation with the Board. Ms. Peterson noted that the taxes are due to a homeowner's exemption restitution prior to 2014. Through the tax deed process, the Board determined they would work with the applicant and give her the opportunity to file a hardship application. Commissioner Reinke thanked Ms. Peterson for working so closely with Mrs. Hayes to resolve the situation.

Commissioner Reinke made a MOTION to approve a tax cancellation including taxes, interest and late fees in the amount of \$10,304.73. Commissioner Hall SECONDED. Discussion Commissioner Reinke noted that this will take the applicant off the tax deed list. This cancellation will help keep Mrs. Hayes in her home, which is the right thing to do. Commissioner Hall stated that Mrs. Hayes would be indigent if the county took her home on tax deed and the cancellation is

the right thing to do for both the county and the applicant. Motion Passed Unanimously. (Johnson absent)

In the Matter of PUBLIC DEFENDERS

Commissioners considered the addition of Jacob Beck as the Alternate Conflict Public Defender with Rand's Law.

Tyler Rand reviewed his request with the Board. Mr. Rand noted that Christopher Herzinger has left the firm and Jacob Beck will be taking his place. Mr. Beck does not meet the Conflict Public Defender requirements but has extensive experience which will be a benefit to the firm. Mr. Beck will be supervised by attorneys that meet the requirements. Nancy Austin, Prosecuting Attorney had no concerns with the addition of Mr. Beck. Commissioner Hall stated that he would be in support of the addition of Mr. Beck.

Commissioner Reinke made a MOTION to approve the addition of Jacob Beck as an Alternate Conflict Public Defender with Rand's law with the requirement that he be supervised by an experienced attorney in the firm until he meets full requirements. Commissioner Hall SECONDED. Motion Passed Unanimously. (Johnson absent)

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Reinke made a MOTION to go into executive session at 4:00 p.m. pursuant to Idaho Code §74-206 (D) records exempt from disclosure - hospital care, medical records. Commissioner Hall SECONDED. Motion passed after roll call vote. (Hall yes, Reinke yes) Johnson absent

Commissioners returned to regular session at 4:30 p.m.

There being no further business, the Board recessed until 8:00 a.m., July 28, 2020, 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, 2020, 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 27, 2020.

PRESENT: Commissioner Don Hall and Commissioner Brent Reinke.

ABSENT: Commissioner Jack Johnson.

STAFF: Deputy Clerk Hayley Iverson.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners met with H.R. and Legal for a weekly department update.
Commissioners met with Sherry Stoutin, Ivy Medical for Jail medical update.
Commissioners attended a meeting to discuss Jail design build.
Commissioners met with Connie Stopher, SIEDO for quarterly update.

In the Matter of COMMISSIONER PROCEEDINGS

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

Commissioners returned to regular session at 9:07 a.m.

In the Matter of INDIGENT

Commissioners considered County Assistance applications.

Commissioner Reinke made a MOTION to approve case number 104279. Commissioner Hall SECONDED. Discussion Commissioner Reinke recommended denial due to no interview or documents. Motion Failed Unanimously. (Johnson absent)

Commissioner Reinke made a MOTION to approve case number 104275 for dates of service May 2 – May 4 per IMR with a \$250.00 per month pay back and 50% of future tax refunds. Commissioner Hall SECONDED. Discussion Commissioner Reinke recommended approval as the client was indigent and the County is the last resource. Motion Passed Unanimously. (Johnson absent)

In the Matter of CONSENT AGENDA

Commissioners considered the consent agenda; items that may be considered include status sheets, employee requisitions, alcohol licenses, Commissioner's minutes and tax cancellations.

Commissioner Reinke made a MOTION to approve the consent agenda. Commissioner Hall SECONDED. Discussion Commissioner Reinke reviewed the items in the consent agenda to include status sheets for the Prosecutor's Office, Sheriff's Office and Juvenile Probation. Motion Passed Unanimously. (Johnson absent)

In the Matter of GRANTS

Commissioners considered Rural Idaho Economic Development Professionals Grant Award.

Mark Brunelle, Research and Development reviewed Rural Idaho Economic Development Professionals Grant Award with the Board. Commissioner Hall noted that the REDS Committee is heading in a positive direction and the Board is happy with the direction and accomplishments of the board.

Commissioner Reinke made a MOTION to approve Rural Idaho Economic Development Professionals Grant Award and authorize the Chairman to sign the documents on behalf of the Board. Commissioner Hall SECONDED. Motion Passed Unanimously. (Johnson absent)

In the Matter of JAIL

Commissioners considered a bid for the demolition and removal of a burned modular at the Jail.

Commissioner Reinke reviewed the bids received. Commissioner Reinke recommended the bid from Atlas Excavation in the amount of \$7,056.00 be approved.

Commissioner Reinke made a MOTION to approve the demolition bid from Atlas Excavation in the amount of \$7,056.00. Commissioner Hall SECONDED. Discussion Commissioner Reinke noted that the company is available immediately to begin the removal of the modular. Motion Passed Unanimously. (Johnson absent)

In the Matter of TAX EXEMPTIONS

Commissioners considered Property Tax Exemption Agreement for Wilbur-Ellis Nutrition, LLC.

Commissioner Reinke made a MOTION to approve Property Tax Exemption Agreement for Wilbur-Ellis Nutrition, LLC. Commissioner Hall SECONDED. Discussion Commissioner Hall noted that the investment in the West end is very positive and this is only the second §63-602 (NN) tax exemption the County has done outside the City of Twin Falls. Motion Passed Unanimously. (Johnson absent)

In the Matter of RESOLUTIONS

Commissioners considered Property Tax Exemption Resolution #2020-024.

Commissioner Reinke made a MOTION to approve Resolution #2020-024. Commissioner Hall SECONDED. Discussion Commissioner Reinke noted that the Resolution is required as part of the tax exemption agreement. Motion Passed Unanimously. (Johnson absent)

RESOLUTION NO. 2020-024

**A RESOLUTION GRANTING A PROPERTY TAX EXEMPTION
TO WILBUR ELLIS, INC., UNDER IDAHO CODE § 63-602NN**

WHEREAS, the County of Twin Falls, Idaho, desires to promote job retention and growth in the county; and

WHEREAS property tax exemptions for companies are a tool that may promote job retention and growth; and

WHEREAS Idaho Code § 63-602NN permits property tax exemptions for plant investments and Twin Falls County has adopted an ordinance setting the minimum investment for such exemptions at \$500,000.00 (five hundred thousand dollars); and

WHEREAS Twin Falls County has designed an application and evaluation process to determine whether proposed plant investments further the goals of Twin Falls County; and

WHEREAS Wilbur Ellis, Inc. submitted an application for a property tax exemption and the application was considered at a duly noticed public hearing and found to promote the goals of job retention and growth;

NOW, THEREFORE, BE IT RESOLVED by the Twin Falls County Board of Commissioners:

That it is in the public interest to grant the following property tax exemption to Wilbur Ellis, Inc.:

The exemption for the following real and personal property parcel numbers will begin in property tax year 2020:

RPB7241128001AA
RPB7541001001AA
PP000178000002A
PP000178200003A
PP000178000006A

The exemption is for a five-year period. The exemption base value will be the 2019 property assessment value including the commercial land, the commercial building, and the personal property.

The amount of value exempted will be the value of the current year property assessment value less the exemption base value multiplied by the percentages granted below. This is referred to as exempted value.

Property Tax Year 2020:	100% of the exempted value
Property Tax Year 2021:	100% of the exempted value
Property Tax Year 2022:	90% of the exempted value
Property Tax Year 2023:	80% of the exempted value
Property Tax Year 2024:	70% of the exempted value;

That the complete terms of this exemption will be finalized by an agreement between the County Commissioners and Wilbur Ellis Inc., and that the tax exemption is conditioned on compliance with the agreement;

NOW THEREFORE, the Twin Falls County Board of Commissioners unanimously adopts this resolution.

DATED this 28th day of July, 2020.

TWIN FALLS COUNTY BOARD OF COMMISSIONERS

/s/ Don Hall

Don Hall, Chairman

Jack Johnson, Commissioner

/s/ Brent Reinke

Brent Reinke, Commissioner

ATTEST:

/s/ Kristina Glascock

Kristina Glascock, Clerk

There being no further business, the Board recessed until 8:00 a.m., July 29, 2020, 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, 2020, 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, 2020.

PRESENT: Commissioner Don Hall and Commissioner Brent Reinke.

ABSENT: Commissioner Jack Johnson

STAFF: Deputy Clerk Hayley Iverson.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Reinke attended a Southern Idaho Solid Waste Board meeting.

There being no further business, the Board recessed until 8:00 a.m., July 30, 2020, 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, 2020, 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, 2020.

PRESENT: Commissioner Don Hall and Commissioner Brent Reinke.

ABSENT: Commissioner Jack Johnson

STAFF: Deputy Clerk Hayley Iverson.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Reinke attended a LIA meeting via ZOOM.

Commissioner Reinke attended a Mustard Seed Board meeting.

In the Matter of BOARD OF EQUALIZATION

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

Commissioner Hall made a MOTION to leave the Board of County Commissioners at 10:00 a.m. and meet as the Board of Equalization. Commissioner Reinke SECONDED. Motion Passed Unanimously. (Johnson absent)

Commissioner Hall reviewed the situation surrounding the Board of Equalization reconvening to discuss this matter again. Commissioner Hall noted that the State Board of Tax appeals had granted an extension to the Board of Equalization to issue a decision on the appeal from Amalgamated Sugar.

Commissioner Hall swore in all parties giving testimony.

Appellants: None present

Assessor's Office Personnel: Brandon Saueressig, Chief Deputy Assessor, and Garin Evan, Industrial Appraiser.

Amalgamated Sugar PP10S17E260600A and RP10S17E260600A

Commissioner Reinke made a MOTION to rescind the Board's previous decisions for parcel #PP10S17E260600A and #RP10S17E260600A. Commissioner Hall SECONDED. Discussion Commissioner Reinke noted that there are various factors surrounding these parcel numbers that need to be addressed. Motion Passed Unanimously. (Johnson absent)

Nancy Austin, Legal reviewed the timeline surrounding the parcel numbers and the requested extension. Brandon Saueressig, Deputy Assessor, stated that Canyon County Assessor's Office has taken the lead in this process as Amalgamated Sugar has locations in 3 different counties, including Canyon County, Minidoka County and Twin Falls County.

Brandon Saueressig, Deputy Assessor, reviewed the Assessor's packet with the Board which included property pictures, information and sale analysis. Brandon Saueressig stated that the same methodology has been in place for assessing this property for many years. This year a different

accounting method was used by Amalgamated Sugar and the Assessor's Office used a different appraisal method to value this property. Amalgamated Sugar is in Twin Falls County, Canyon County and Minidoka County. The Counties make one valuation for the property and then divide that valuation between the three counties. This year Amalgamated Sugar increased their overall value for all three facilities by approximately \$100,000,000.00. Amalgamated Sugar did a refinance in 2019 and presented a bank appraisal to Canyon County. That appraisal included a valuation of \$62,035,900.00 for Twin Falls County which would include land, personal property and improvements. After Canyon County reworked the valuation with Amalgamated Sugar, Twin Falls County dropped the valuation to \$62,035,900.00. He noted that Canyon County took the lead on these negotiations because they were the only other County besides Twin Falls with an industrial appraiser.

RP10S17E260600A

Commissioner Reinke made a MOTION to uphold the updated value as set by the Assessor on parcel #RP10S17E260600A in the amount of \$12,407,161.00. Commissioner Hall SECONDED. Motion Passed Unanimously.

PP10S17E260600A

Commissioner Reinke made a MOTION to uphold the updated value as set by the Assessor on parcel #PP10S17E260600A in the amount of \$49,628,770.00. Commissioner Hall SECONDED. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to recess as the Board of Equalization at 10:22 a.m. and reconvene as the Board of County Commissioners. Commissioner Hall SECONDED. Motion Passed Unanimously. (Johnson absent)

There being no further business, the Board recessed until 8:00 a.m., July 31, 2020, 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, 2020, 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, 2020.

PRESENT: Commissioner Don Hall and Commissioner Brent Reinke.

ABSENT: Commissioner Jack Johnson

STAFF: Deputy Clerk Hayley Iverson.

The following proceedings were held to wit:

Regular business.

There being no further business, the Board recessed until 8:00 a.m., August 3, 2020, 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 2020:

Fund 100	Current Expense	\$1,953,088.35
Fund 102	Tort	225.00
Fund 106	Safehouse	41,987.10
Fund 108	Capital Projects Fund	14,484.65
Fund 113	Weeds	29,052.75
Fund 114	Parks and Recreation	47,316.76
Fund 115	Solid Waste	536,883.54
Fund 116	Ad Valorem	104,313.59
Fund 118	District Court	59,468.41
Fund 130	Indigent Fund	135,285.99
Fund 131	Public Health	0.00
Fund 132	Revenue Sharing	0.00
Fund 136	Pest Control	0.00
Fund 137	Election Consolidation	80,072.65
Fund 174	County Boat License Fund	4,383.74
Fund 175	Snowmobiles	0.00
Fund 196	Justice Fund	1,187,554.53
Fund 601	T.A.R.C-Health Initiative	0.00
Fund 602	R.E.E.Z	0.00
Fund 604	Federal Drug Seizures	0.00
Fund 606	ISP-JAG Grant	5,446.79
Fund 607	Cops-Hiring Grant	0.00
Fund 608	Juvenile Correction Act Funds	12,918.20
Fund 609	Tobacco Tax Grant	24,848.88
Fund 610	Boat Grant Waterways Match	11,653.95
Fund 611	Adult Substance Abuse Grant	0.00
Fund 612	ASAT-216	375.00
Fund 613	R.S.A.T Grant	12,153.48
Fund 614	Invasive Check Station	18,848.16
Fund 615	S.U.D Funds	1,724.43
Fund 616	SCAAP	0.00
Fund 617	OHV Law Enforcement	195.99

Fund 618	BCP Basic-Safehouse Grant	7,791.74
Fund 619	Restorative Alternative Program	0.00
Fund 620	Status Offender Services	0.00
Fund 621	C.P.D.C	0.00
Fund 622	Southern Idaho Rural Development	0.00
Fund 623	Fairgrounds RV Restroom	0.00
Fund 624	Museum Grants	0.00
Fund 625	Youth Drug Testing-Hit Grant 201	0.00
Fund 630	Fifth District SOS	0.00
Fund 634	Section 157 Occupant Protection	0.00
Fund 635	Parks-Grants	0.00
Fund 636	Ambulance District	0.00
Fund 638	SFP-Twin Falls	0.00
Fund 639	Strength Fam Pro (Burley)	0.00
Fund 644	S.O.R. Sheriff	0.00
Fund 645	JAG Grant	0.00
Fund 650	Twin Falls Co. Sheriffs Reserves	0.00
Fund 651	Sheriff Donation Fund	0.00
Fund 652	Sheriff Drug Seizure Money	7,570.04
Fund 659	Prosecutor's Drug Seizure Money	0.00
Fund 660	Court Facility/Program Funds	2,936.59
Fund 663	Sheriff's Youth Plate	0.00
Fund 666	Sheriff-Vests	0.00
Fund 667	Prosecutor Drug Reimb	8,278.32
Fund 671	Twin Falls Co Sheriff Search & Rescue	415.64
Fund 673	Juvenile Probation Misc.	0.00
Fund 674	Twin Falls County Insurance	0.00
Fund 676	VOCA Mediation Grant	6,865.45
Fund 677	Underage Drinking-Media Project	0.00
Fund 679	Centennial Wetland Complex Project	0.00
Fund 681	Problem Solving Courts	37,110.95
Fund 682	Millennium Fund Projects	0.00
Fund 683	Court Assistance	32.37
Fund 684	Family Court Services	1,372.39
Fund 685	DUI Court	0.00
Fund 686	Mental Health Court	0.00
Fund 687	Sheriff's Grants	<u>17,281.45</u>
TOTAL		\$4,371,936.88