Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of June 28, 2024.

PRESENT: Commissioner Jack Johnson, Commissioner Brent Reinke, and

Commissioner Don Hall.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners met with office staff for a weekly department meeting. Commissioner Johnson attended a Parks and Waterways Board meeting.

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 and convene as the Board of Equalization at 9:00 a.m. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Commissioner Hall swore in all parties giving testimony; Brad Wills, Assessor, and Kevin Duncan, Appraiser; and Appellants Eusebio Garcia, Gilberto Garcia, Cynthia DeLadd, Ernest DeLadd and Jason Saldana.

Eusebio Garcia - RP10S16E334800A - 63-602X

Gilberto Garcia, son of Eusebio Garcia reviewed the property and the damage from the fire. Mr. Garcia noted the home caught fire on March 16, 2024. Approximately 85% of the home was destroyed. Mr. Garcia stated the home was underinsured and as such the insurance company is disputing the cost of repairs. The restoration company believes repairs should be completed by Christmas. Mr. Garcia noted they are only appealing the value of the structure due to the fire.

Brad Wills, Assessor reviewed the property and noted that March 16th is 20% of the year and recommended the Board exempt 80% of the value for a total new assessed value on the home at \$28,000.00.

Commissioner Johnson made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Reinke SECONDED. Discussion

Commissioner Johnson noted the Board needs time to get the calculations correct with the homeowner's exemption. Motion Passed Unanimously.

Cynthia and Ernest DeLadd - RPT00010760060A - 63-602AA

Ms. DeLadd noted that they missed their circuit breaker due to medical issues and are unable to pay the taxes that would be due for the 2024 taxes. They are on social security and this would be an extreme hardship due to limited income.

Brad Wills, Assessor reviewed the history of the property and the previous circuit breaker that was received on the property.

Commissioner Hall spoke with the DeLadds and requested that they leave their financial information so the Board can review it to make a complete decision.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that the application and financial information needs to be reviewed so the Board can make a complete decision. Motion Passed Unanimously.

Jason Saldana - RPT1721000003AA - 63-602X

Brad Wills, Assessor reviewed the property with the Board. Kevin Duncan, Appraiser did an inspection on the home after the fire.

Jason Saldana noted that the home caught fire on March 26, 2024. The property is currently under restoration with significant smoke damage. The projected date for repairs to be completed is January 2025. The home is unable to be lived in.

Brad Wills, Assessor reviewed the appraisal for 2024 and noted the home has a homeowner's exemption. Mr. Wills stated that the home was valued for 24% for the remainder of the year.

Commissioner Johnson made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Reinke SECONDED. Discussion Commissioner Hall noted the Board needs a little time to calculate the amount for exemption. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to leave the Board of Equalization at 9:52 a.m. and reconvene as Board of County Commissioners. Commissioner Johnson SECONDED. Motion Passed Unanimously.

In the Matter of CONSENT AGENDA

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

Commissioner Reinke made a MOTION to approve the Consent Agenda. Commissioner Johnson SECONDED. Discussion Commissioner Reinke reviewed the items in the Consent Agenda to include a property taxes, late fee and interest cancellation request from the Assessor in the amount \$1,300.18; an employee requisition for the Sheriff's Office; Status Sheets for the Sheriff's Office; Commissioner Minutes for June 3, 2024 to June 7, 2024 and for June 10, 2024 to June 14, 2024; and Alcoholic Beverage License No. 2025-185 for King & Harts. Motion Passed Unanimously.

In the Matter of GRANTS

Commissioners considered a Law Enforcement Operating & Financial Plan and Modification of Grant Agreement with the US Forest Service.

Lt. Daron Brown reviewed the Law Enforcement Operating & Financial Plan and Modification of Grant Agreement with the US Forest Service with the Board. Lt. Brown noted the agreement is an ongoing agreement for reimbursing patrol costs on US Forest Service land.

Commissioner Johnson made a MOTION to approve the Law Enforcement Operating & Financial Plan and Modification of Grant Agreement with the US Forest Service and authorize the Chairman to sign the documents on behalf of the Board. Commissioner Reinke SECONDED. Motion Passed Unanimously.

In the Matter of FEES

Commissioners considered a request to waive building permit fee for the Twin Falls County Fairgrounds.

Commissioner Johnson reviewed the request to waive building permit fee for Twin Falls County Fairgrounds with the Board. Commissioner Johnson noted the request is for the new longhorn building at the fairgrounds.

Commissioner Johnson made a MOTION to approve the request to waive building permit fee for the Twin Falls County Fairgrounds in the amount of \$2,738.55 and authorize the Chairman to sign the documents on behalf of the Board. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted the waiver is appropriate. Motion Passed Unanimously.

In the Matter of CONTRACTS

Commissioner Reinke made a MOTION to remove the Magellan Contract from the table for further consideration. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to table the Magellan contract. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted the agreement is still being worked on. 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 and convene as the Board of Equalization at 10:10 a.m. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Randy Martyn - RPE9441094012BA

Commissioner Hall swore in all parties giving testimony. Marissa McClurg, Appraisal Supervisor, Erin Porter, Chief Deputy Assessor, Appellants Shawn Allen and David Kemp

Assessor Brad Wills was previously sworn in.

Randy Martyn – Did not show for hearing.

Commissioner Johnson noted that the Appellant did not submit any information for the Board to consider making it difficult to make any adjustments to the value. Commissioner Hall noted that because the Appellant did not show nor present any information to change the value set by the Assessor, the appropriate measure would be to uphold.

Commissioner Reinke made a MOTION to uphold the value as set by the Assessor on parcel RPE9441094012BA in the amount of \$50,655.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that the Appellant was notified of the date and time of the hearing. Commissioner Johnson noted that the Appellant did not submit any information so the Board will uphold the value as set by the Assessor. Motion Passed Unanimously.

Eusebio Garcia - RP10S16E334800A

Brad Wills, Assessor recommended the value be set at 21% of the value of the assessed amount with a new improvement value set at \$24,078.00 based upon the date of the fire. Commissioner Hall noted the recommendation was based upon Idaho Code 63-602X.

Commissioner Johnson noted the home was damaged by fire and the exemption was for the time that the home is unable to be used.

Commissioner Johnson made a MOTION to modify the value of parcel RP10S16E334800A as per Idaho Code 63-602X and set a new improvement value of \$24,078.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted the fire made the home unusable and the change was allowed as per Idaho Code 63-602X. Motion Passed Unanimously.

Jason Saldana - RPT1721000003AA

Brad Wills, Assessor recommended the value for the improvements be set at \$59,330.00 due to a catastrophic loss as per Idaho Code 63-602X

Commissioner Reinke made a MOTION to modify the value for parcel RPT1721000003AA and set a new value for the improvement at \$59,330.00 as per Idaho Code 63-602X. Commissioner

Johnson SECONDED. Discussion Commissioner Reinke noted the value was fair as the property owner is unable to use the property due to a fire. Motion Passed Unanimously.

Terra Development LLC - RPT1921000003HA

Marissa McClurg, Appraisal Supervisor reviewed the property location with the Board.

Shawn Allen, Appellant stated that he felt last year's value was high, but the new appraisal was even higher. Multi-housing property is not as strong as it was a year ago and Mr. Allen couldn't justify the increase. Mr. Allen had no information to present but the increase is almost 12% and he felt it wasn't justified. Mr. Allen noted he is concerned that an adjacent lot was included in the assessment and had its own assessment.

Ms. McClurg stated that she would look into that. There was discussion regarding the additional lot.

There was discussion on the comparable properties that were provided by the Assessor's office in their packet of information. Mr. Allen noted that the comparable properties did not include any multi-family housing units. Brad Wills, Assessor reviewed the 10% commercial sales increase rate related to replacement costs which has increased over the last year.

Ms. McClurg reviewed the process used by the Assessor to value properties. Ms. McClurg noted they received new costing tables from the State which accounts for the increase. There was discussion on the process of valuing properties that do not have comparable sales and the use of costing tables. Mr. Allen noted that he built the properties for \$1.3 million, 3 years ago, so he struggles to understand the increase.

Commissioner Johnson made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted he would like some time to review the information. Motion Passed Unanimously.

Commissioner Hall reviewed the right to appeal with the Appellant.

CTR Apartments - RPK86710208754A

Marissa McClurg, Appraisal Supervisor reviewed the property location with the Board.

Shawn Allen noted that the back portion of the property is unusable which was presented last year and verified by the Assessor. Based upon the unusable portion of the property it should be lower. Mr. Allen stated that he did not receive an assessment this year so he appealed it based upon concerns from the change last year. Mr. Allen stated he agrees with the value for this property.

Commissioner Johnson made a MOTION to uphold the value as set by the Assessor on parcel

RPK86710208754A in the amount of \$144,832.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the Appellant agreed with the value set by the Assessor. Motion Passed Unanimously.

CTR Apartments - MHPK010000010AA, MHPK010000020CA, MHPK010000040AA, MHPK010000040BA, MHPK010000050CA, MHPK010000060AA, MHPK010000070BA, MHPK010000080BA, MHPK010000090DA, MHPK010000100AA, and MHPK010000110BA

Marissa McClurg, Appraisal Supervisor reviewed the properties with the Board.

Mr. Allen voiced his concern that his properties changed every year and he has to appeal every year. He knows others that do not have this issue so he is concerned about having to deal with this issue annually. Brad Wills, Assessor noted the Assessor's Office is receiving information that there are other mobile home parks with manufactured homes which are selling for 4 times the assessed value and regularly show they are undervalued. There was discussion on the values of manufactured homes. Mr. Allen noted the homes cannot be moved or sold and should be valued as such.

MHPK010000010AA

Mr. Allen noted they have not done any modifications and the home is only 8ft wide inside. The home is too old to get financing through most lenders. Mr. Allen requested the value for 2024 be returned to the 2023 value of \$6504.00.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Johnson SECONDED. Motion Passed Unanimously.

MHPK010000020CA

Mr. Allen reviewed the property and noted the value increased more than three times. Mr. Allen stated he purchased the trailer for \$11,000.00. There was discussion on the increase the Assessor's Office is seeing on manufactured homes of 100-200%.

There was discussion on previous years values on manufactured homes.

Commissioner Johnson made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Reinke SECONDED. Motion Passed Unanimously.

MHPK010000040AA

Marissa McClurg, Appraisal Supervisor reviewed the property with the Board. Ms. McClurg noted that the property is a converted 2005 travel trailer.

Mr. Allen noted the property is titled as a travel trailer, however, it no longer has the capability to be moved. Brad Wills noted that if a travel trailer is not licensed, State law says the property must be assessed as personal property which is subject to assessment. There was discussion on the uniqueness of the property and how the Assessor appraised the property.

Commissioner Johnson made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Reinke SECONDED. Motion Passed Unanimously.

MHPK010000040BA

Marissa McClurg, Appraisal Supervisor reviewed the property location with the Board. Ms. McClurg noted the property is similar to the property previously reviewed.

Shawn Allen stated that the property was previously a camp trailer which he remodeled for \$14,000.00 this last year. The property is a 1973 camp trailer that was turned into a home. The property is rented for approximately \$700.00 per month. Mr. Allen stated the property was taken down to the frame and rebuilt last year. Ms. McClurg noted they struggle with an effective age when the property is rebuilt.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Johnson SECONDED. Motion Passed Unanimously.

MHPK010000050CA

Marissa McClurg, Appraisal Supervisor reviewed the property location with the Board. Ms. McClurg noted the property is also a converted office.

Shawn Allen noted the property will be moving next year. The trailer is a 1990 office trailer. Brad Wills, Assessor noted that the Assessor's Office does not typically value office trailers that move but this home is stationary and being used for a home. Mr. Allen noted that he feels the property does have value, possibly around \$15,000.00.

Commissioner Johnson made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Reinke SECONDED. Motion Passed Unanimously.

MHPK010000060AA

Mr. Allen noted the property is pre-1976 with no improvements for the last 4-5 years. The property can not be sold or moved.

Commissioner Johnson made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Reinke SECONDED. Motion Passed Unanimously.

MHPK010000070BA

Mr. Allen noted the interior walls are the original with no changes. They tried to give the trailer away but no one was interested. The trailer does not have the axels. Mr. Allen intends to take the trailer down to the axel and redo it.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Johnson SECONDED. Motion Passed Unanimously.

MHPK010000080BA

Mr. Allen noted his concerns are the same as previously noted.

Commissioner Johnson made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Reinke SECONDED. Motion Passed Unanimously.

MHPK10000090DA

Mr. Allen stated he did not receive an assessment so he appealed it out of concern that the value could have significantly increased. Mr. Allen is requesting the value remain the same as for 2023. The trailer is pre-1976.

Commissioner Johnson made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Reinke SECONDED. Motion Passed Unanimously.

MHPK010000100AA

Mr. Allen noted that the frame was moved and was rebuilt. Previously the property was valued at \$500.00 for just a frame value.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Johnson SECONDED. Motion Passed Unanimously.

MHPK010000110BA

Mr. Allen noted that he appealed because he did not receive his assessment. The value doubled from 2023 which seemed extreme.

Commissioner Johnson made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Commissioner Hall swore in all parties giving testimony; Appellants Kevin Parnell and Jay Bowden. Assessor's Office staff previously sworn in.

Jay Bowden - RPT38830060040A

Marissa McClurg, Appraisal Supervisor reviewed the property location with the Board.

Jay Bowden provided the Board with a packet of information. Mr. Bowden reviewed the packet and stated the property should not be more than \$391,819.00. Mr. Bowden's packet included assessments from multiple surrounding properties. Mr. Bowden requested the lot price be adjusted to between \$66,000 and \$67,000.

Brad Wills, Assessor noted that the Assessor's Office uses a ratio for land and improvements when assessing property. Mr. Wills noted that they are concerned with overall value of properties. Mr. Bowden's property is valued comparable to his neighbors.

Marissa McClurg, Appraisal Supervisor reviewed packet of information provided by the Assessor with the Board. Ms. McClurg noted that some properties within neighborhoods in the area are selling higher than others and some others lower.

There was discussion on the land value on the subject property and the surrounding neighborhoods.

Mr. Bowden noted that property #5 sold in September 2023 and #7 sold February 22, 2024. Mr. Bowden thanked the Board for considering his information.

Commissioner Johnson made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Kevin Parnell - RPB7241066001BA

Marissa McClurg, Appraisal Supervisor reviewed the property location with the Board.

Mr. Parnell noted he appealed the property value last year and the BOE modified the value.

Brad Wills, Assessor noted that the property is a Section 42 project which restricts rent amount Mr. Parnell can charge. Mr. Parnell noted that the property was built under a Title 42 project and Section 515 which restricts the amount of rent that can be charged.

Marissa McClurg reviewed other Section 42 properties and how they are assessed. Ms. McClurg noted the subject property is receiving a 41% adjustment for the Section 42 designation.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Leydis Elise Church - Prairie Lily Mobile Home Park - MHPB015000140AA and MHPB015000160BA

Commissioner Hall swore in Leydis Elise Church, Appellant who participated via conference call.

Assessor's Office staff were previously sworn in.

MHPB015000140AA

Marissa McClurg, Appraisal Supervisor reviewed the property location with the Board.

Elise Church noted she purchased the property in 2020 and the property value significantly increased in 2024. Ms. Church noted that insurance companies won't insure the trailer and so therefore there should be no value. Ms. Church requested the value be returned to the 2023 value.

Marissa McClurg, Appraisal Supervisor reviewed the property with the Board. Ms. McClurg reviewed the sales study for manufactured homes sold in the Buhl area. Mr. Wills suggested that Ms. Church look for another insurance carrier as there is insurance carriers that will insure manufactured homes.

Commissioner Johnson made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Reinke SECONDED. Motion Passed Unanimously.

MHPB015000160BA

Marissa McClurg, Appraisal Supervisor reviewed the property location with the Board.

Ms. Church reviewed the subject property with the Board. Ms. Church noted that the argument would be the same. The value increased almost 70%.

Ms. McClurg noted they were calculating a 50% adjustment due to the age and the inability of the unit to be move.

Commissioner Reinke noted that there has been a substantial increase in the sales of mobile homes and their values. Ms. McClurg will e-mail Ms. Church the sales study.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Eastland Storage Solutions LLC - Tyler Davis-Jeffers - RPT00107146155A

Commissioner Hall swore in all parties giving testimony; Tyler Davis-Jeffers, Appellant.

Marissa McClurg, Appraisal Supervisor reviewed the property location with the Board.

Tyler Davis-Jeffers reviewed the property with the Board and noted that the storage unit construction was complete in 2022. The value increased in 2023 which Mr. Davis-Jeffers assumed was the value for the completed construction then the value increased again for 2024. Mr. Davis-Jeffers stated his objection was at being reassessed twice post construction.

Marissa McClurg, Appraisal Supervisor reviewed the assessment process and the requirements for appraisals. Ms. McClurg noted the costing tables were updated from the 2023 assessment. Brad Wills, Assessor noted the Assessor's Office reappraises every year. Ms. McClurg reviewed the comparable that were used to compare the assessed value of the subject property. Mr. Wills noted that they have seen an approximately 10% increase in storage unit properties.

Mr. Davis-Jeffers noted that the real estate market is changing and the Assessor's Office should not adjust annually especially with commercial properties. Sales of storage facilities is based upon cash flow and fluctuates and assessments should be done more on a cost approach.

Commissioner Johnson made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Spring Creek Storage - Robert Davis - RPT00350010050A

Commissioner Hall swore in all parties giving testimony; Robert Davis Appellant.

Assessor's Office staff were previously sworn in.

Commissioner Hall noted that the updated assessed amount is less than the Appellant's value. Mr. Davis confirmed that he agreed with the updated amount of \$2,483,235.00. Mr. Davis thanked the Board.

Commissioner Reinke made a MOTION to accept the Assessor's modified value of \$2,483,235.00 for parcel RPT00350010050A. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted the Assessor had modified the value to less than what the Appellant had requested. Motion Passed Unanimously.

Eastland Storage Solutions LLC - Tyler Davis-Jeffers - RPT00107146155A

Commissioner Hall noted the value increased 7.3% which was in line with the overall increase across the County. Commissioner Johnson noted that he is struggling with the Spring Creek Storage increase of 2.8% vs the 7.3% increase for Eastland.

Commissioner Reinke made a MOTION to uphold the value as set by the Assessor on parcel RPT00107146155A in the amount of \$6,811,940.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted the Board was accepting the value set by the Assessor.

Commissioner Johnson noted that the difference may be the landscaping. Commissioner Hall noted he felt the additional office space accounted for the additional percentage of increase. Motion Passed Unanimously.

Commissioner Hall swore in all parties giving testimony; Appellants Gregg Olsen and Shelly Olsen.

Assessor's Staff were previously sworn in.

Jason and Shelly Olsen - RPK91510010080A

Shelly Olsen, Appellant questioned why the property value decreased so much.

Marissa McClurg, Appraisal Supervisor reviewed the property location with the Board. Ms. McClurg noted the property had an incorrect adjustment in 2023 which accounted for the decrease in value. Ms. McClurg reviewed the sales study and noted that they are within 93% of the allowed ratio.

Commissioner Johnson noted the Board has never had a property owner request a higher assessment so her appeal was a little confusing.

Commissioner Johnson made a MOTION to uphold the assessed value of \$71,922.00 for the Land and \$242,015.00 for the improvements for a total assessment of \$313,937.00 as set by the Assessor. Commissioner Reinke SECONDED. Discussion Commissioner Johnson thanked Ms. Olsen for coming in. Motion Passed Unanimously.

Gregg Olsen - RP11S17E112400A

Marissa McClurg, Appraisal Supervisor reviewed the property location with the Board. Ms. McClurg noted there was a second home on the property on January 1, 2024 which was assessed. However, the second home has now been removed.

Brad Wills, Assessor noted that this issue has been seen in the past. Mr. Wills recommended the BOE modify the value and remove the value of the second home. Mr. Wills recommended that the land value remain the same at \$90,089.00 and the residence at \$900,000.00 which was what Mr. Olsen paid to have the home built and the additional buildings at \$94,200.00 for a total value of \$1,084,289.00.

Commissioner Johnson made a MOTION to modify the value set by the Assess in the amount of \$90,089.00 for the land and \$994,200.00 for the improvements for a total value of \$1,084,289.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Leydis Elise Church- Prairie Lily Mobile Home Park - MHPB015000140AA and MHPB015000160BA

MHPB015000160BA

Commissioner Reinke made a MOTION to uphold the value as set by the Assessor on parcel MHPB015000160BA in the amount of \$4,220.00. Commissioner Johnson SECONDED. Discussion Commissioner Johnson noted it is a 33% increase which is difficult but the market is driving the increase. Motion Passed Unanimously.

The Board decided to reconsider the previous decision on parcel #MHPB015000160BA. Commissioner Hall noted that he misunderstood what the Assessor had previously said about values not changing on manufactured homes pre-1977.

Commissioner Reinke made a MOTION modify the decision of the Assessor and set a new value of \$3,069.00 for parcel MHPB015000160BA. Commissioner Johnson SECONDED. Discussion Commissioner Hall noted the change reflects what the Assessor previously said that homes pre-1977 values did not change from 2023. Motion Passed Unanimously.

MHPB015000140AA

Commissioner Reinke made a MOTION uphold the value as set by the Assessor on parcel MHPB015000140AA in the amount of \$20,510.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted the change is a 66% increase but it makes sense based upon what the market is doing. Motion Passed Unanimously.

Kevin Parnell RPB7241066001BA

Commissioner Hall noted that commercial property values had gone up overall by 10%.

Commissioner Johnson made a MOTION to modify the Assessed value on the land to \$110,023.00 and the improvements to \$869,022.00 for a total value of \$979,045.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted the property is challenging because it is rent restricted. Last year the Board did a 7% adjustment, so since commercial went up 10% this year it makes sense to apply a 10% increase. Motion Passed Unanimously.

Jay Bowden – RPT38830060040A

Commissioner Johnson noted that he is struggling with property that is very close to having the same acreage and the value is \$40,000.00 less.

Commissioner Johnson made a MOTION to modify the value as set by the Assessor and set a new value of \$67,278.00 for the land and \$345,256.00 for a total assessment of \$412,534.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted the property owner brought in comparable that were hard to argue against. Motion Passed Unanimously.

Commissioner Hall swore in all parties giving testimony; Appellants - Sofie Chatelain, Wes Benjamin, Sandy Biewald, Hank Williams, and Mark Brunelle.

Assessor's staff were previously sworn in.

Mark Brunelle - RPO1510000100A

Mark Brunelle noted that the Assessor gave him a new value in the amount of \$617,809.00 which he was happy with. Mr. Brunelle thanked the Assessor's staff for going through the process. Mr. Brunelle requested the County consider a cap on increases in assessments as other states have done. Commissioner Hall noted that is something that has been discussed but the Legislature would have to change that.

Commissioner Johnson made a MOTION to modify the Assessed value on parcel RPO1510000100A for Mark Brunelle and set a value of \$150,088.00 for the land, \$467,721.00 for the improvements for a total value of \$617,809.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted the value was worked out between the Assessor and the Appellant, however, the Assessor did not have time to issue an updated appraisal so the Board needed to issue a decision. Motion Passed Unanimously.

Sophie Chatlain – RP10S16E234450A

Marissa McClurg, Appraisal Supervisor reviewed the property location with the Board. Ms. McClurg noted the property is a bare piece of ground which was appealed for 2023. The property is not a part of the subdivision plat.

Wes Benjamin noted the increase was substantial from 2023. The lot does not have much road frontage which makes it different from the surrounding properties as well as an irrigation ditch on the back side of the property. The property is mostly used as a pasture land and storage. They do not have to pay HOA dues, but they do have to pay a road fee to the HOA.

Marissa McClurg, Appraisal Supervisor reviewed the sales study with the Board. Because the property is not part of the HOA, the comparable are a little different. Ms. McClurg noted she did extend the timeframe on the comparable to pull in two properties that were sold outside the time frame. The ratio values show the area is lower than allowed by state law, but overall the County is within the ratio for bare land sales. Brad Wills, Assessor noted that the property is within a gated community and is a larger lot. It has a narrow entry but Mr. Wills felt the value was correct.

Mr. Benjamin noted there are currently three other lots available in that area that are not selling.

Commissioner Johnson made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted he needs additional time to review the information. Motion Passed Unanimously.

Hank Williams and Sandra Biewald - RPOF820000004BA

Marissa McClurg, Appraisal Supervisor reviewed the property location with the Board. Ms. McClurg noted the property is approximately 6 acres.

Mr. Williams reviewed the property and noted that he has difficulty with the value that the Assessor has set. Planning and Zoning won't give permits to upgrade due to the age of the second home so it is used for storage. The property is a non-conforming property.

Marissa McClurg, Appraisal Supervisor reviewed the property and the adjustments that were made to the property. Ms. McClurg noted the property is currently for sale. Ms. McClurg noted the Assessor's office reduced the value of the second home to \$275.00.

Commissioner Johnson reviewed the 2024 value as set by the Assessor compared to the 2023 value.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Hank Williams and Sandra Biewald - RPOF820000004BA

Commissioner Johnson reviewed the assessment less the value of the second home that was reduced.

Commissioner Johnson made a MOTION to modify the value on parcel RPOF820000004BA for Hank Williams and set a value of \$113,195.00 for the land, \$305,480.00 for the improvements for a total value of \$418,675.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted it appears the value for the second home was not removed so the amended value takes that into consideration. Motion Passed Unanimously.

Sophie Chatlain - RP10S16E234450A

Commissioner Hall noted that the Assessor said the value on land did not increase from 2023 so it makes sense to leave the value as set for 2023.

Commissioner Reinke made a MOTION to modify the value on parcel RP10S16E234450A for Sophie Chatlain and set a value of \$106,685.00 for the land. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that as per the Assessor, land values did not change from 2023 to 2024 so the Board will return the value to the 2023 amount. Motion Passed Unanimously.

There being no further business, the Board of Equalization recessed until 8:00 a.m., July 2, 2024, 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, 2024, 8:00 a.m.

Chairman Hall called the Board of Equalization to order at 8:00 a.m., pursuant to the recess of July 1, 2024.

PRESENT: Commissioner Jack Johnson, Commissioner Brent Reinke, and

Commissioner Don Hall.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of 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 and convene as the Board of Equalization.

CTR Apartments - MHPK010000010AA, MHPK010000020CA, MHPK010000040AA, MHPK010000040BA, MHPK010000050CA, MHPK010000060AA, MHPK010000070BA, MHPK010000080BA, MHPK010000090DA, MHPK010000100AA, and MHPK010000110BA

The Board discussed manufactured homes and the options for determining a value on those properties. The Board determined that a 25%

MHPK010000010AA

Commissioner Reinke made a MOTION to modify the value on parcel MHPK010000010AA for CTR Apartments and set a value of \$8,130.00 for the improvements. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that these are older trailer houses that the appellant has made changes to. Commissioner Hall noted that the Board always asks what increases are before the hearings and as per the Assessor, pre-1976 manufactured homes did not increase. These homes have had modifications and a 25% increase is justified. Motion Passed Unanimously.

MHPK010000020CA

Commissioner Johnson stated that he has difficulty with the Assessor's increase. There was discussion regarding the market and an increase of 50-75% from 2023 values.

Commissioner Johnson made a MOTION to modify the value on parcel MHPK010000020CA for CTR Apartments and set a value of \$28,347.00 for the improvements. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted he has difficulty with this large of an increase but it is what is happening in the market so a 50% increase is justifiable. Motion Passed Unanimously.

MHPK010000040AA

Commissioner Johnson made a MOTION to uphold the assessed value of \$17,095.00 for the improvements on parcel MHPK010000040AA for CTR Apartments. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted he has difficulty with this large of an increase but it is what is happening with the market. Motion Passed Unanimously.

MHPK010000040BA

Commissioner Johnson made a MOTION to modify the value on parcel MHPK010000040BA for CTR Apartments and set a value of \$21,000.00 for the improvements. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted the Appellant said it cost \$14,000.00 to build the home. A 50% increase is justifiable and is what is being used on the other new mobile homes. Motion Passed Unanimously.

MHPK010000050CA

There was discussion on the home being a work trailer and 50% seemed high. The Board discussed a 25% increase from the purchase price of \$15,000.00.

Commissioner Reinke made a MOTION to modify the value on parcel MHPK010000050CA, for CTR Apartments and set a value of \$18,750.00 for the improvements. Commissioner Reinke SECONDED. Discussion Commissioner Reinke noted the Appellant said it cost \$15,000.00 to purchase the trailer and a 25% increase is reasonable. Motion Passed Unanimously.

MHPK010000060AA

The Board discussed the home being a pre-1976 with some modifications. The Board determined a 25% increase was reasonable.

Commissioner Johnson made a MOTION to modify the value on parcel MHPK010000060AA for CTR Apartments and set a value of \$14,681.00 for the improvements. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that a 25% increase is reasonable. Motion Passed Unanimously.

MHPK010000070BA

Commissioner Reinke made a MOTION to modify the value on parcel MHPK010000070BA, for CTR Apartments and set a value of \$6,425.00 for the improvements. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted the unit is a pre-1976 trailer that has had some work so a 25% increase is reasonable. Motion Passed Unanimously.

MHPK010000080BA

Commissioner Johnson made a MOTION to modify the value on parcel MHPK010000080BA, for CTR Apartments and set a value of \$6,391.00 for the improvements. Commissioner Reinke

SECONDED. Discussion Commissioner Johnson noted that the Appellant has done some upgrades to the property so a 25% increase is reasonable. Motion Passed Unanimously.

MHPK010000090DA

Commissioner Reinke made a MOTION to modify the value as set by the Assessor on parcel MHPK01000090DA for CTR Apartments and set a value of \$11,710.00 for the improvements. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted this is a 1976 trailer and the 25% increase is consistent with previous decisions. Motion Passed Unanimously.

MHPK010000100AA

Commissioner Johnson made a MOTION to uphold the value as set by the Assessor on parcel MHPK010000100AA in the amount of \$16,770.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the value set by the Assessor's Office appeared fair. Motion Passed Unanimously.

MHPK010000110BA

Commissioner Reinke made a MOTION to modify the value as set by the Assessor on parcel MHPK010000110BA, for CTR Apartments and set a value of \$43,126.00 for the improvements. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that a 25% increase is reasonable. Motion Passed Unanimously.

Terra Development - RPT1921000003HA

The Board reviewed the property and noted that commercial property increased approximately 10% from 2023 values.

Commissioner Johnson made a MOTION to modify the total value as set by the Assessor on parcel RPT1921000003HA for Terra Development and set a total value of \$2,261,305.00 for the property. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that commercial is increasing approximately 10% so that is what the Board will apply. Motion Passed Unanimously.

Commissioner Hall swore in all parties giving testimony and Appellant Jacob Caval.

Brad Wills, Assessor, Erin Porter, Chief Deputy Assessor and Marissa McClurg Appraisal Supervisor were sworn in on July 1, 2024.

Cavalli Holdings, LLC; Jacob Caval - RPT0001119026BA and RPT0001119028BA

Marissa McClurg, Appraisal Supervisor reviewed the property location with the Board.

Jacob Caval reviewed the property with the Board. Mr. Caval noted that he has no lights in the area. The City has not done upgrades to the area, the sidewalk is damaged and the City will not

repair them. The value of the property should be reviewed and adjusted based upon the damaged sidewalk. Mr. Caval stated that he felt 20% increase was fair, not 50%. Commissioner Hall asked Mr. Caval if he had any information that showed the building value should not have been increased. Mr. Caval stated that he felt it was unfair to penalize him for improving his property. Mr. Caval stated his position was the same for both properties.

Brad Wills, Assessor reviewed the changes to the property value as well as the surrounding commercial property assessment changes. Mr. Wills noted that the assessment increase is accounted for by the Board of Equalization's decrease last year. Mr. Wills noted that values in the area are 10-15% below where the average market value is. Mr. Wills noted that all commercial property increased approximately 10% but Mr. Caval saw a much larger increase due to the BOE change last year. Commissioner Hall noted that per the City, it was the property owner's responsibility to upgrade sidewalks. The URA did some updates to the surrounding areas, but not the subject area. There was discussion regarding the surrounding commercial properties and whether they appealed their values. Mr. Wills noted there was a discussion with those property owners last year but they did not appeal. Mr. Wills noted that Mr. Caval has done a lot of work fixing up his properties and it is understandable that Mr. Caval is frustrated with the neighboring properties' failure to upgrade.

Commissioner Johnson made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Commissioner Hall noted that he knows Mr. Caval very well and considers him a friend but it will not impact his ability to make a fair decision.

Commissioner Johnson noted that Mr. Caval did contribute to his campaign but felt that would not impact his ability to make a fair decision.

RPT0001119028BA

Marissa McClurg, Appraisal Supervisor reviewed the property location with the Board and noted it is right next door to the previous property.

Mr. Caval stated that his complaint is the same on the second property.

Brad Wills, Assessor noted the property is similar to the previous one and reviewed the surrounding commercial property assessment changes. The difference is the same as the previous property assessment due to the changes made by the BOE.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted he needs more time to review the information presented. Motion Passed Unanimously.

Zachary William and Andrea Blass - RP09S15E360620A

Marissa McClurg, Appraisal Supervisor reviewed the assessment and noted they worked with Mr. Blass and have an updated value in the amount of \$225,895.00.

Commissioner Johnson made a MOTION to modify the value on parcel RP09S15E360620A for Zachary and Andrea Blass and set an updated total value of \$225,895.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted it appears that the Assessor worked with the appellant to determine an agreeable value and since the appellant did not show to dispute the updated amount, the Board will accept the modified amount. Commissioner Hall clarified the Improvement value would be set at \$141,475.00 and the Improvement value set at \$84,420.00 for the Total value of \$225,895.00. Motion Passed Unanimously.

The Board of Equalization recessed at 10:09 a.m. and returned to session as the Board of County Commissioners.

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

In the Matter of CONSENT AGENDA

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

Commissioner 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 Beverage Catering Permit for the Stone House on July 13, 2024 at the Johnson Residence 3374 N. 3350 E. Kimberly; Alcoholic Beverage License No. 2025-186 Carnita's El Compa, No. 2025-187 King Philly LLC, No. 2025-188 Grocery Outlet Twin Falls, No. 2025-189 the T&T Café, and No. 2025-190 the Orpheum Theatre. Motion Passed Unanimously.

In the Matter of CONTRACTS

Commissioners considered a renewal agreement with Select Health.

Kristina Glascock, Clerk reviewed the renewal agreement with Select Health with the Board. Ms. Glascock noted the renewal includes a 14.7% increase on the traditional plan and 9.1% on the HSA plan.

Commissioner Reinke made a MOTION to approve the renewal agreement Medical Plan option 2 with Select Health as presented and authorize the Chairman to sign the documents on behalf of the Board. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Commissioner Reinke noted the Magellan contract is still tabled pending further review.

In the Matter of BOARD OF EQUALIZATION

Commissioner Johnson made a MOTION to leave session as the Board of County Commissioners and return to session as the Board of Equalization at 10:20 a.m. Commissioner Reinke SECONDED. Motion Passed Unanimously.

KIN Properties WEC Investment - RPT1032001003AA

Marissa McClurg, Appraisal Supervisor reviewed the property location with the Board. Shannon Carter, Clerk noted that the appellant did send an e-mail withdrawing their appeal.

Commissioner Johnson made a MOTION to uphold the value as set by the Assessor on parcel RPT1032001003AA for KIN Properties with the land set at \$72,3180.00 and improvements at \$1,554,336.00 for a total valuation of \$2,277,516.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the appellant did send an e-mail withdrawing their appeal. Commissioner Hall noted that because the Board received an e-mail it was appropriate to issue a decision. Motion Passed Unanimously.

Cynthia DeLadd - 63-602AA - RPT00010760060A

The Board discussed the ability to apply an exemption as per Idaho Code 63-602AA in an exceptional situation due to the property owner missing the deadline for the PTR/Circuit Breaker program.

Commissioner Reinke made a MOTION to approve an exemption on parcel RPT00010760060A as per IC 63-602AA exempting the value of \$207,639.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that the Board worked closely with the Assessor's Office to determine the exemption. Commissioner Johnson noted that the property owner is an older couple that missed their circuit breaker due to illness and the exemption is appropriate.

Agro-Farma Idaho - RPT00107240000A and PPT00107240000A

Tyler Anol, attended via Zoom on behalf of Agro-Farma.

Commissioner Hall swore in Tyler Anol, Appellant.

Brad Wills, Assessor noted that the Agro-Farma property took a bit of extra work this year, but it appears that they have an agreed value. Ms. Anol noted that Agro-Farma agrees with the Assessor on the values.

Marissa McClurg, Appraisal Supervisor reviewed the property location with the Board. Ms. McClurg noted that the Assessor's Office have come to an agreement with Agro-Farma in the amount of \$4,230,869.00 for land, improvements set at \$159,752,740.00 for a total on the real property at \$163,983,609.00 and the personal property at \$253,727,148.00

RPT00107240000A

Commissioner Johnson made a MOTION to modify the value as set by the Assessor on parcel RPT00107240000A for Agro-Farma in the amount of \$4,230,869.00 for Land, Improvements set at \$159,752,740.00 for a total on the real property at \$163,983,609.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted it has been a process working through the appraisal process and he was glad they were able to come to an agreeable value. Motion Passed Unanimously.

PPT00107240000A

Commissioner Johnson made a MOTION to modify the value as set by the Assessor for \$4,033,723.00 for the Furniture and \$249,693,425.00 for Machinery & Equipment for a total value of \$253,727,148.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Cavalli Holdings LLC; Jacob Caval - RPT0001119026BA and RPT0001119028BA

Commissioner Johnson noted that he still has difficulty with the large increase. Mr. Caval stated he would be good with a 20% increase but the size of increase does not appear appropriate. Commissioner Reinke noted that because of the changes the BOE made last year, the Assessor is going to change it back every year and Mr. Caval will appeal every year. Commissioner Hall noted that the 10% isn't going to help bring it back up so he would be agreeable to the 20% which will help bring him up incrementally. Commissioner Reinke suggested 25% increase.

RPT0001119026BA

Commissioner Johnson made a MOTION to modify the value on parcel RPT0001119026BA for Jacob Caval and set a value of \$14,567.00 for the land, \$243,043.00 for the improvements for a total value of \$257,610.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted the property assessment was significantly decreased by the BOE last year so this will help bring the value up comparable to the surrounding commercial properties. The Appellant agreed with a 20% increase so a 25% increase will help bring him up to where the surrounding properties are assessed. Motion Passed Unanimously.

RPT0001119028BA

Commissioner Reinke made a MOTION to modify the value on parcel RPT0001119028BA for Jacob Caval and set a value of \$41,709.00 for the land, \$362,150.00 for the improvements for a total value of \$403,859.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that the increase is 25% which will help bring up the assessment comparable to the surrounding properties. Motion Passed Unanimously.

Brehm Properties - RPT6021000004DA and RPT6021000005AA

Brehm did not show for the hearing.

Marissa McClurg, Appraisal Supervisor reviewed the property location with the Board. Ms. McClurg noted the buildings were in place on January 1, 2024, so the Assessor's Office had to

appraise the property that was in place. The asphalt was left in place. The buildings were torn down approximately mid-February.

The Board discussed how to value the buildings for the approximate 6 weeks that the improvements were in place.

RPT6021000004DA

Commissioner Reinke made a MOTION to modify the value on parcel RPT6021000004DA for Brehm Properties LLC and set a value of \$107,484.00 for the land, \$13,370.00 for the improvements for a total value of \$120,854.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that the improvements value is for the 6 weeks that the building was in place. Commissioner Johnson noted that the change gives a small business a break. Motion Passed Unanimously.

RPT6021000005AA

Commissioner Johnson made a MOTION to modify the value on parcel RPT6021000005AA for Brehm Properties LLC and set a value of \$70,022.00 for the land, \$20,532.00 for the improvements for a total value of \$90,554.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted the change applies the same calculation with 6 weeks of value when the demolition permit was pulled. Motion Passed Unanimously.

WalMart - RPT38110010060A

The Appellant did not show for the hearing.

Brad Wills, Assessor noted that the Appellant stated on their appeal form that the assessment does not represent fee simple market value, M&S valuation method used wrong occupancy classification. S/B 720 Mega Warehouse Discount Store due to size over 200K square feet. The Assessor stated that he does not use the methods that the Appellant listed and was unable to speak with the Appellant to clarify the method used to value the property.

Marissa McClurg, Appraisal Supervisor reviewed the system the Assessor's Office uses to value property such as WalMart. The Assessor's Office did change the property to a mega warehouse designation with an updated value of \$23,954,269.00. The packet of information sent with the appeal form, the information is incomplete and does not include an itemized list to explain the packet.

Commissioner Johnson noted that the new value from 2023 is just over 5%. Commissioner Hall noted that he would be supportive of the Assessor's new value on the worksheet.

Commissioner Johnson made a MOTION to uphold the value as set by the Assessor on parcel RPT38110010060A in the amount of \$4,490,595.00 for the land, \$19,463,674.00 for the improvements with a total value of \$23,954,269.00. Commissioner Reinke SECONDED.

Discussion Commissioner Johnson noted the value is just over 5% and appears fair without additional information and explanation from the Appellant. Motion Passed Unanimously.

Kirk & Heidi Tubbs – RP10S17E188420A and RP10S17E188435A

Commissioner Hall swore in all parties giving testimony; Appellants Kirk Tubbs and Heidi Tubbs.

RP10S17E188420A

Marissa McClurg, Appraisal Supervisor reviewed the property location with the Board.

Kirk Tubbs asked if Ag buildings went up over 100% from 2023 values. Mr. Tubbs noted that he did not make any changes to the buildings from last year. Marissa McClurg, Appraisal Supervisor noted that the Assessor's Office did make a change and the updated value for the improvements was \$8,460.00. There was discussion on the value that was placed by the Assessor's Office.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Johnson SECONDED. Motion Passed Unanimously.

RP10S17E188435A

Marissa McClurg, Appraisal Supervisor reviewed the property location with the Board.

Kirk Tubbs noted that there is only one building on the property and it increased over 100% from 2023. The "building" is a roof over two shipping containers.

Marissa McClurg, Appraisal Supervisor noted the appraisal was reviewed. The appraiser removed a building that had no value, so an adjustment was made for that.

Ms. McClurg noted that they do not value shipping containers because they can be moved. The property is appraised consistently as other similar properties in the County. Ms. McClurg made an adjustment for a building with no walls, gave a new value of \$15,430.00 for the roof. Commissioner Johnson noted the change is still over 33% which is substantial.

Commissioner Johnson made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that additional time is needed to consider the information presented. Motion Passed Unanimously.

Vicki Larson - RPT00011040040A

Ms. Larson did not attend the hearing and had indicated to the Commissioners Office staff that she agreed with the updated value from the Assessor's Office.

Commissioner Johnson made a MOTION to modify the value as set by the Assessor on parcel RPT00011040040A in the amount of \$37,994.00 for the Land, \$324,564.00 for the Improvements for a total value of \$362,558.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted the Appellant did not show to offer any further information so it made sense to uphold the value. Motion Passed Unanimously.

Kirk Tubbs - RP10S17E188420A

Commissioner Johnson noted that he felt 10% was fair, not the 30% that the Assessor put on the property.

Commissioner Reinke made a MOTION to modify the value on parcel RP10S17E188420A for Kirk Tubbs and set a value of \$11,469.00 for the land, \$7,557.00 for the improvements for a total value of \$19,026.00. Commissioner Johnson SECONDED. Motion Passed Unanimously.

RP10S17E188435A

Commissioner Johnson noted that the increase was over 48% which was extreme from \$10,430.00 for 2023. Commissioner Hall suggested a 10% increase from the 2023 value on the improvements.

Commissioner Johnson made a MOTION to modify the value on parcel RP10S17E188435 for Kirk Tubbs and set a value of \$7,660.00 for the land, \$11,473.00 for the improvements for a total value of \$19,133.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted the Board has applied a 10% increase for commercial property so applying that would be consistent. Motion Passed Unanimously.

The Board reviewed and issued decisions on the list of property that the Assessor's Office changed the values on but did not send out updated assessment forms due to the deadline for the Board of Equalization to adjourn.

Harmsen Family Limited Partnership LLC - RP09S16E222400A

Commissioner Reinke made a MOTION to modify the value on parcel RP09S16E222400A for Harmsen Family Limited Partnership LLC and set a value of \$6,582.00 for the land, for a total value of \$6,582.00. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Harmsen Family Limited Partnership LLC - RP09S16E231830A

Commissioner Johnson made a MOTION to modify the value on parcel RP09S16E231830A for Harmsen Family Limited Partnership LLC and set a value of \$256.00 for the land, for a total value of \$256.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Harmsen Family Limited Partnership LLC - RP09S16E233001A

Commissioner Reinke made a MOTION to modify the value on parcel RP09S16E233001A for Harmsen Family Limited Partnership LLC and set a value of \$3,763.00 for the land, for a total value of \$3,763.00. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Harmsen Family Limited Partnership LLC - RP09S16E246000A

Commissioner Johnson made a MOTION to modify the value on parcel RP09S16E246000A for Harmsen Family Limited Partnership LLC and set a value of \$229.00 for the land, for a total value of \$229.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Kevin Curtis Moxley - RPK8661008012AA

Commissioner Reinke made a MOTION to modify the value on parcel RPK8661008012AA for Kevin Curtis Moxley and set a value of \$69,477.00 for the land, \$158,523.00 for the improvements for a total value of \$228,000.00. Commissioner Johnson SECONDED. Motion Passed Unanimously.

NWRECC Idaho Affordable Housing - RPK90410010070A

Commissioner Johnson made a MOTION to modify the value on parcel RPK90410010070A for NWRECC Idaho Affordable Housing and set a value of \$41,324.00 for the land, \$195,599.00 for the improvements for a total value of \$236,923.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Bruce and Admirasol Anderson - RPT6021000015AA

Commissioner Reinke made a MOTION to modify the value on parcel RPT6021000015AA for Bruce and Admirasol Anderson and set a value of \$50,595.00 for the land, \$58,920.00 for the improvements for a total value of \$109,515.00. Commissioner Johnson SECONDED. Motion Passed Unanimously.

2T Real Estate Holdings LLC - RPK912500000A0A

Commissioner Johnson made a MOTION to modify the value on parcel RPK912500000A0A for 2T Real Estate Holdings and set a value of \$146,075.00 for the land, \$18,970.00 for the improvements for a total value of \$165,045.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Matthew Eaton - RPK89650030110A

Commissioner Reinke made a MOTION to modify the value on parcel RPK89650030110A for Matthew Eaton and set a value of \$75,950.00 for the land, \$382,408.00 for the improvements for a total value of \$455,358.00. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Walmart Stores Inc. - RPT38110010090A

Commissioner Johnson made a MOTION to modify the value on parcel RPT38110010090A for Walmart Stores Inc. and set a value of \$884,731.00 for the land, \$650,074.00 for the improvements for a total value of \$1,534,805.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

McCullum Enterprises Limited Partnership - RPT00097337251A

Commissioner Reinke made a MOTION to modify the value on parcel RPT00097337251A for McCullum Enterprises Limited Partnership and set a value of \$0.00 for the land, \$0.00 for the improvements for a total value of \$0.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that the Assessor advised that this parcel was actually just the right of way roadway down into the canyon which should have a \$0.00 value as per the Assessor's Office policy. Motion Passed Unanimously.

McCullum Enterprises Limited Partnership - RP09S17E331800A

Commissioner Johnson made a MOTION to modify the value on parcel RP09S17E331800A for McCullum Enterprises Limited Partnership and set a value of \$17,759.00 for the land, \$0.00 for the improvements for a total value of \$17,759.00. Commissioner Reinke SECONDED. Motion Passed Unanimously.

McCullum Enterprises - RP09S17E332420A

The Appellant did not show for the hearing. The Appellant contacted the Commissioners Office staff and stated he would not attend the hearing and he was satisfied with the value that the Assessor's Office came up with.

Marissa McClurg reviewed the property and the discussions with Mr. McCollum. There was a site visit and the Assessor found that there were multiple buildings that were not previously valued. Those missing buildings were added to the appraisal which made the overall value substantially increased. The Appellant agreed with the new value.

Commissioner Johnson made a MOTION to uphold the value as set by the Assessor on parcel RP09S17E332420A in the amount of \$1,940,043.00 for the land, \$2,416,943.00 for the improvements for a total \$4,356,986.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted the increase is substantial but after the Assessor reviewed everything it makes sense. Motion Passed Unanimously.

Commissioner Johnson made a MOTION to leave the Board of Equalization and reconvene as the Board of County Commissioners at 4:15 p.m. Commissioner Reinke SECONDED. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 3, 2024, 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.

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, 2024.

PRESENT: Commissioner Jack Johnson, Commissioner Brent Reinke, and

Commissioner Don Hall.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

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

In the Matter of BOARD OF EQUALIZATION

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

Commissioner Reinke made a MOTION to leave the Board of County Commissioners and convene as the Board of Equalization at 9:00 a.m. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Commissioner Hall swore in all parties giving testimony; Appellant Austin Rea.

Assessor's staff were sworn in for the Board of Equalization hearings on July 1, 2024.

Austin Rea - RP10S16E104805A

Marissa McClurg, Appraisal Supervisor reviewed the property location with the Board.

Commissioner Reinke noted that he had received texts from Mr. Rea expressing concerns with his assessment and Commissioner Reinke had recommended that he appeal to the Board of Equalization.

Austin Rea reviewed the property and stated that he is disputing the field with the artificial turf which was donated to the facility from the Burley School District for removing the turf from its previous location. The turf is 15-20 years old and Mr. Rea was able to install it for approximately \$50,000.00. Mr. Rea also noted that he is unable to access the back portion of his property as the railroad will not give him access using their right of way. Mr. Rea stated that he is hoping to work something through the Twin Falls Canal District for help with access but it may cost substantial attorney fees. Mr. Rea asked the Board to consider that as part of the appeal as he is unable to

occupy, access or manage that portion of ground. There was discussion on previous years values which Mr. Rea did not appeal and the change in use over the last couple of years. Ms. McClurg noted that 2024 is the first full year for the commercial zoning designation. Mr. Rea asked the Board to consider his request as a Board of County Commissioners as they are providing a service to the community and bringing in commerce to Twin Falls County. Commissioner Hall reviewed the rules that the Board of Equalization has to follow and as the Board of Equalization they are tasked to equalize property values and they cannot take into consideration emotional factors; they must stay within the guidelines and treat Mr. Rea fairly.

Ms. McClurg noted the property is challenging because there is not a business such as this to compare property values with. Ms. McClurg noted there is no value on the turf because they didn't have guidelines to value it. They will work through this further next year as they can get more information from the State Tax Commission. Ms. McClurg reviewed the unusable portion of the property and how it was assessed. The picture showed the portion being irrigated. Mr. Rea stated it currently is being irrigated, however he anticipates an issue with the rail road access. He has received a letter from the rail road telling him he needs to find alternate access.

Brad Wills, Assessor discussed the different uses for the property and how the Appraiser assessed the property. There are 110 acres, with 38.8 acres still listed as irrigated ag. The property is challenging. Non-profit options were discussed with Mr. Wills and Mr. Rea. Commissioner Hall noted that he does see the access as an issue and the Board should consider that. Commissioner Reinke thanked Mr. Rea for bringing the issue before the Board.

Commissioner Reinke made a MOTION to take the information under consideration and issue a decision by 5:00 p.m. on Monday, July 8th, 2024. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Western States Equipment Co. - RP10S17E136050A

Appellant did not show for the hearing and had indicated that they were happy with the updated value. Marissa McClurg, Appraisal Supervisor reviewed the appraisal with the Board and noted that they did find some errors so they appreciated the Appellant reaching out.

Commissioner Johnson made a MOTION to modify the value on parcel RP10S17E136050A for Western States Equipment Co. and set a value of \$1,380,007.00 for the land, \$3,113,422.00 for the improvements for a total value of \$4,493,429.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the Appraiser inspected the property and made some changes to the value. The Appellant agreed with the updated value. Motion Passed Unanimously.

Austin Rea - RP10S16E104805A

The Board discussed the property and noted it is difficult as the property provides a need within the community. However, the difference between the 2023 valuation and the 2024 valuation was minimal. Commissioner Hall noted it is a commercial operation, for profit, and it is difficult to assess. Commissioner Johnson stated he sees a difficulty in access which should have a distressed factor. Commissioner Hall stated that he did not see a factor in the business as it is busy.

Commissioner Reinke stated the North portion of the property should be considered distressed which was previously discussed. Commissioner Johnson noted that commercial went up almost 10% on average and this property did not see that kind of increase.

Commissioner Reinke made a MOTION to modify the value on parcel RP10S16E104805A for Austin Rea and set a value of \$150,088.00 for the land, \$467,721.00 for the improvements for a total value of \$617,809.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that the Board made an adjustment to the land value for the distress but was unable to make additional changes. Motion Passed Unanimously.

Gabor Madl - RPT25610020080A

Commissioner Hall swore in all parties giving testimony; Appellant, Gabor Madl.

Assessor's Office staff were previously sworn in.

Marissa McClurg, Appraisal Supervisor reviewed the property location with the Board. Ms. McClurg noted the property was reappraised and a new value was determined due to some water damage in the basement. Mr. Madl stated that he agreed with the updated value.

Commissioner Johnson made a MOTION to modify the value on parcel RPT25610020080A for Gabor Madl and set a value of \$90,061.00 for the land, \$266,906.00 for the improvements for a total value of \$356,967.00. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Shirley Barron - MH11S13E01240BA

Commissioner Johnson made a MOTION to accept the modified value as recommended by the Assessor on parcel MH11S13E01240BA for Shirley Barron and set a value of \$0.00 for the land, \$71,960.00 for the improvements for a total value of \$71,960.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted the value was agreed upon with the Assessor and the Appellant. Motion Passed Unanimously.

Judy Morse - MH11S17E270150A

Commissioner Reinke made a MOTION to accept the modified value as recommended by the Assessor on parcel MH11S17E270150A for Judy Morse and set a value of \$0.00 for the land, \$0.00 for the improvements for a total value of \$0.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that the Assessor and the Appellant came to an agreement on the appraised amount. Motion Passed Unanimously.

Ginny Sudik - MH11S18E09480DA

Commissioner Johnson made a MOTION to accept the modified value as recommended by the Assessor on parcel MH11S18E09480DA for Ginny Sudik and set a value of \$0.00 for the land, \$14,220.00 for the improvements for a total value of \$14,220.00. Commissioner Reinke

SECONDED. Discussion Commissioner Johnson noted that the Assessor and the Appellant came to an agreement on the appraised amount. Motion Passed Unanimously.

Ginny Sudik - MH11S18E09480EA

Commissioner Reinke made a MOTION to accept the modified value as recommended by the Assessor on parcel MH11S18E09480EA for Ginny Sudik and set a value of \$0.00 for the land, \$9,477.00 for the improvements for a total value of \$9,477.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that the Assessor and the Appellant came to an agreement on the appraised amount. Motion Passed Unanimously.

Ginny Sudik - MH11S18E09480FA

Commissioner Johnson made a MOTION to accept the modified value as recommended by the Assessor on parcel MH11S18E09480FA for Ginny Sudik and set a value of \$0.00 for the land, \$44,924.00 for the improvements for a total value of \$44,924.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the Assessor and the Appellant came to an agreement on the appraised amount. Motion Passed Unanimously.

Sherry Roche - RP09S15E086601A

Commissioner Reinke made a MOTION to accept the modified value as recommended by the Assessor on parcel RP09S15E086601A for Sherry Roche and set a value of \$99,189.00 for the land, \$695,152.00 for the improvements for a total value of \$794,341.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that the Assessor and the Appellant came to an agreement on the appraised amount. Motion Passed Unanimously.

Gerald Helwig - RP10S18E261800A

Commissioner Johnson made a MOTION to accept the modified value as recommended by the Assessor on parcel RP10S18E261800A for Gerald Helwig and set a value of \$64,294.00 for the land, \$130,060.00 for the improvements for a total value of \$194,354.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the Assessor and the Appellant came to an agreement on the appraised amount. Motion Passed Unanimously.

Ginny Sudik - RP11S18E094800A

Commissioner Reinke made a MOTION to accept the modified value as recommended by the Assessor on parcel RP11S18E094800A for Ginny Sudik and set a value of \$806,290.00 for the land, \$2,169,468.00 for the improvements for a total value of \$2,975,758.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that the Assessor and the Appellant came to an agreement on the appraised amount. Motion Passed Unanimously.

Robert and Susan VandeWater - RPB72460366016A

Commissioner Johnson made a MOTION to accept the modified value as recommended by the Assessor on parcel RPB72460366016A for Robert and Susan VandeWater and set a value of

\$48,427.00 for the land, \$314,032.00 for the improvements for a total value of \$362,459.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the Assessor and the Appellant came to an agreement on the appraised amount. Motion Passed Unanimously.

Robert and Susan VandeWater - RPB601001000BA

Commissioner Reinke made a MOTION to accept the modified value as recommended by the Assessor on parcel RPB601001000BA for Robert and Susan VandeWater and set a value of \$30,942.00 for the land, \$25,600.00 for the improvements for a total value of \$56,542.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that the Assessor and the Appellant came to an agreement on the appraised amount. Motion Passed Unanimously.

Mark Lopshire - RPF8401017006A

Commissioner Johnson made a MOTION to accept the modified value as recommended by the Assessor on parcel RPF8401017006A for Mark Lopshire and set a value of \$51,382.00 for the land, \$284,264.00 for the improvements for a total value of \$335,646.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the Assessor and the Appellant came to an agreement on the appraised amount. Motion Passed Unanimously.

Michael Brady - RPF84010190070A

Commissioner Reinke made a MOTION to accept the modified value as recommended by the Assessor on parcel RPF84010190070A for Michael Brady and set a value of \$4,268.00 for the land, \$47,185.00 for the improvements for a total value of \$51,453.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that the Assessor and the Appellant came to an agreement on the appraised amount. Motion Passed Unanimously.

Michael Brady - RPF84010190080A

Commissioner Johnson made a MOTION to accept the modified value as recommended by the Assessor on parcel RPF84010190080A for Michael Brady and set a value of \$4,268.00 for the land, \$52,548.00 for the improvements for a total value of \$56,816.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the Assessor and the Appellant came to an agreement on the appraised amount. Motion Passed Unanimously.

Gabe and Alyssa Brueningsen - RPOF8670010140A

Commissioner Reinke made a MOTION to accept the modified value as recommended by the Assessor on parcel RPOF8670010140A for Gabe and Alyssa Brueningsen and set a value of \$116,532.00 for the land, \$563,468.00 for the improvements for a total value of \$680,000.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that the Assessor and the Appellant came to an agreement on the appraised amount. Motion Passed Unanimously.

Lineage HCS - RPT00107177806A

Commissioner Johnson made a MOTION to accept the modified value as recommended by the Assessor on parcel RPT00107177806A for Lineage HCS and set a value of \$254,486.00 for the land, \$13,213,160.00 for the improvements for a total value of \$13,467,646.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the Assessor and the Appellant came to an agreement on the appraised amount. Motion Passed Unanimously.

Lineage HCS - RPT00107178420A

Commissioner Reinke made a MOTION to accept the modified value as recommended by the Assessor on parcel RPT00107178420A for Lineage HCS and set a value of \$227,016.00 for the land, \$8,614,687.00 for the improvements for a total value of \$8,841,703.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that the Assessor and the Appellant came to an agreement on the appraised amount. Motion Passed Unanimously.

MLC Ranch LLC - RPT2091002003BA

Commissioner Johnson made a MOTION to accept the modified value as recommended by the Assessor on parcel RPT2091002003BA for MLC Ranch LLC and set a value of \$166,661.00 for the land, \$1,574,969.00 for the improvements for a total value of \$1,741,630.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the Assessor and the Appellant came to an agreement on the appraised amount. Motion Passed Unanimously.

The Housing Company - RPT4021000019GA

Commissioner Reinke made a MOTION to accept the modified value as recommended by the Assessor on parcel RPT4021000019GA for The Housing Company and set a value of \$491,940.00 for the land, \$1,197,210.00 for the improvements for a total value of \$1,689,150.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that the Assessor and the Appellant came to an agreement on the appraised amount. Motion Passed Unanimously.

Alexis Gadsby - RPT52050150340A

Commissioner Johnson made a MOTION to accept the modified value as recommended by the Assessor on parcel RPT52050150340A for Alexis Gadsby and set a value of \$66,748.00 for the land, \$299,752.00 for the improvements for a total value of \$366,500.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the Assessor and the Appellant came to an agreement on the appraised amount. Motion Passed Unanimously.

Vista View LLC - RPT53910000010A

Commissioner Reinke made a MOTION to accept the modified value as recommended by the Assessor on parcel RPT53910000010A for Vista View LLC and set a value of \$465,592.00 for the land, \$1,929,730.00 for the improvements for a total value of \$2,395,322.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that the Assessor and the Appellant came to an agreement on the appraised amount. Motion Passed Unanimously.

Vista View LLC - RPT53910000020A

Commissioner Johnson made a MOTION to accept the modified value as recommended by the Assessor on parcel RPT53910000020A for Vista View LLC and set a value of \$44,916.00 for the land, \$0.00 for the improvements for a total value of \$44,916.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the Assessor and the Appellant came to an agreement on the appraised amount. Motion Passed Unanimously.

Islamic Center - RPT00107236090A

The Board reviewed the appeal of the exemption application by the Islamic Center. Mr. Eujayl previously submitted his appeal, the Board considered it on June 11, 2024 and gave Mr. Eujayl some time to provide more information as they work through the process with the City. An exemption was approved for the last two years; however, the exemption was denied for 2024 as the property still does not have an approved plat for a cemetery. The Applicant stated that they are still working through the process. However, as per the e-mail from the Twin Falls City Planning and Zoning Director, Jonathan Spendlove, they have not submitted a complete preliminary plat application and once they do, it still has a significant amount of time to get through the entire process. Commissioner Hall noted that he was in support of putting the property back on the tax rolls. If Mr. Eujayl gets through the process the Center can submit a new application for exemption.

Commissioner Johnson made a MOTION to uphold the Board of County Commissioners denial of a property tax exemption for the Islamic Center for parcel RPT00107236090A and set the value of the land at \$80,848.00, the improvements at \$8,594.00 for a total value of \$89,442.00. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted the property has been exempt for 2 years as the Applicant was working through the process, however, it still has not been completed so it is time to put the property on the tax rolls. Commissioner Reinke noted that he also felt it was time to put the property back on the tax rolls. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to recess as the Board of Equalization and return to session as Board of County Commissioners at 11:00 a.m. Commissioner Hall SECONDED. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 5, 2024, 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 5, 2024, 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 3, 2024.

PRESENT: Commissioner Jack Johnson, Commissioner Brent Reinke, and

Commissioner Don Hall.

ABSENT: None.

STAFF: Deputy Clerk Mable Shurtleff.

The following proceedings were held to wit:

Commissioners conducted regular business.

There being no further business, the Board recessed until 8:00 a.m., July 8, 2024, 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, 2024, 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 5, 2024.

PRESENT: Commissioner Jack Johnson, Commissioner Brent Reinke, and

Commissioner Don Hall.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners met with office staff for a weekly department meeting.

Commissioners met with Legal for a weekly department meeting.

Commissioners met with Gary Anderson, Research and Development Supervisor for a monthly department update.

Commissioners met with IT Department for a quarterly department update.

Commissioner Reinke attended a Historical Preservation Commission meeting.

In the Matter of CONSENT AGENDA

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

Commissioner 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 TARC, Sheriff's Office, Juvenile Detention, Adult Probation, and Parks & Waterways; an employee requisition for Parks & Waterways; and Alcoholic Beverage License No. 2025-191 for Magic Mountain Ski Resort, and License No. 2025-192 for Rock Creek Restaurant. Motion Passed Unanimously.

In the Matter of BUDGET

Becky Petersen, Treasurer presented the May Joint Report.

In the Matter of CREDIT CARDS

Commissioners considered a credit card request for Cody Cantrell, Veterans Service Officer.

Cody Cantrell, Veterans Service Officer reviewed his request with the Board. Mr. Cantrell noted it would make tracking expenses in his office easier so he doesn't have to use the Commissioner's Office credit card.

Commissioner Reinke made a MOTION to approve a credit card for Cody Cantrell, Veterans Service Officer with a credit limit of \$2,500.00. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted it will make tracking expenses for the Veteran's Office easier. Commissioner Hall reviewed the credit card policy and the penalty for using the card for personal use with Mr. Cantrell. Motion Passed Unanimously.

In the Matter of BIDS

Commissioners considered a Bid Award for the Rock Creek Park Pavement Project.

Rocky Matthews, Parks and Waterways Director, reviewed the bids for the Rock Creek Park Pavement Project with the Board. Mr. Matthews noted that J&R Asphalt does not have the required public works license and so their bid is incomplete. Mr. Matthews recommended the Board award the bid to Idaho Materials & Construction in the amount of \$63,885.00.

Commissioner Johnson made a MOTION to award the Rock Creek Park Pavement Project bid to Idaho Materials & Construction in the amount of \$63,885.00 and authorize the Chairman to sign the documents on behalf of the Board. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted the bulk of the project will be funded by a grant award with the balance paid from Parks and Waterways funds. Motion Passed Unanimously.

In the Matter of CONTRACTS

Commissioners considered a contract with Idaho Materials & Construction.

Rocky Matthews, Parks and Waterways Director, reviewed the contract with the Board. Mr. Matthews noted half of the project will be paid out of the 2024 budget and half from the 2025 budget. Mr. Matthews reviewed his budget with the Board for the pending projects.

Commissioner Johnson made a MOTION to table the contract with Idaho Materials & Construction pending legal review. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Commissioners considered a contract for Drug Testing and Substance Use services.

Jaci Urie, TARC Director reviewed the contract for Drug Testing and Substance Use services with the Board. Ms. Urie noted this is part of the Federal agreement for drug testing.

Commissioner Reinke made a MOTION to approve the contract for Drug Testing and Substance Use services and authorize the Chairman to sign the documents on behalf of the Board. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted the agreement is identical to the mental health agreement the Board recently considered so this agreement was not reviewed by Legal. Motion Passed Unanimously.

In the Matter of RESOLUTIONS

Commissioners considered the surplus vehicle Resolution #2024-034.

Commissioner Reinke reviewed the resolution with the Board.

Commissioner Reinke made a MOTION to approve Resolution #2024-034 as presented. Commissioner Johnson SECONDED. Motion Passed Unanimously.

RESOLUTION NO. 2024-034

WHEREAS, Twin Falls County has certain property which is no longer necessary for County use; and

WHEREAS, pursuant to Idaho Code§31-808, the Commissioners shall have the power and authority to sell or offer for sale at public auction any real or personal property belonging to the county not necessary for its use; and

WHEREAS, Twin Falls County has determined that the following vehicles are surplus property and no longer necessary for County use; and

WHEREAS, the sale of said vehicles, pursuant to Idaho Code §31-808 and §60-106, would be in the public interest

NOW, THEREFORE BE IT RESOLVED by the Twin Falls County Board of Commissioners that the following vehicles are hereby declared surplus and ordered sold at auction after the date of July 25, 2024:

1979 PTRB Truck Vin #112374P 1994 Ford Aeromax Truck Vin #1FDYA95X2RVA13824 1996 Dodge Grand Caravan Vin #2B4GP2431TR744868

DATED this 8th day of July, 2024.

TWIN FALLS COUNTY BOARD OF COMMISSIONERS

/s/ Don Hall
Don Hall, Chairman
/s/ Jack Johnson
Jack Johnson, Commissioner
/s/ Brent Reinke
Brent Reinke, Commissioner
·
ATTEST:
/s/ Kristina Glascock
Kristina Glascock, Clerk

In the Matter of PROCLAMATION

Commissioners considered the proposed Idaho Beef Month Proclamation.

Commissioner Hall recommended no action on the Proclamation until there is a representative of the Beef industry present to receive the proclamation. The Board will reconsider the proclamation on the 18th.

In the Matter of BOARD OF EQUALIZATION.

Commissioners met as the Board of Equalization.

Commissioner Reinke made a MOTION to leave the Board of County Commissioners and convene as the Board of Equalization. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted that the Board of Equalization has completed its work and is ready to recess. Motion Passed Unanimously.

Commissioner Johnson made a MOTION to adjourn the Board of Equalization as all appeals have been completed and return to session 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 9, 2024, 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, 2024, 8:00 a.m.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 8, 2024.

PRESENT: Commissioner Jack Johnson, Commissioner Brent Reinke, and

Commissioner Don Hall.

ABSENT: None.

STAFF: Deputy Clerk Mable Shurtleff.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Reinke attended a Greater Twin Falls Area Transportation Committee meeting. Commissioners met with Elaine Molignoni, HR Director for weekly department update.

Commissioner Reinke attended a Twin Falls Canal Company meeting.

Commissioner Reinke attended an Optimist Youth House Board meeting.

Commissioners attended an ISDA County Coordinating meeting via Teams.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Johnson made a MOTION to go into executive session at 9:01 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 9:06 a.m.

In the Matter of INDIGENT

Commissioners considered County Assistance applications.

Commissioner Johnson made a MOTION to approve a lower monthly payment from \$25.00 per month pay back and 50% of future tax refunds to \$10.00 per month pay back and 25% of future tax refunds for case number 103123. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted the client had been consistent with monthly payments and has a plan to repay the County. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to approve case number 104730 for rental assistance in the amount of \$1,320.00 with a \$25.00 per month pay back and 50% of future tax refunds. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted the client has a plan for future rent payments and willingness to repay the County. Motion Passed Unanimously.

In the Matter of CONSENT AGENDA

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

Commissioner 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 employee requisitions for TARC, and for Juvenile Detention; Status Sheets for the Sheriff's Office, Juvenile Detention, Assessor's DMV, Commissioner's Office, Maintenance, and Community Development Services. Motion Passed Unanimously.

In the Matter of FEES

Commissioners considered the request to cancel late charges and interest for George Nye.

Becky Petersen, Treasurer reviewed the request to cancel late charges and interest for George Nye with the Board. Ms. Petersen noted Mr. Nye has been on time with his past payments but this payment was post marked late due to a delay in the USPS's system which routes mail to Boise for process and the Juneteenth holiday.

George Nye noted he had dropped the parcel of mail in the postal office slot and was not aware his mail would not be post marked there.

Commissioner Reinke made a MOTION to cancel \$120.92 for late fee, \$359.75 in interest, for a total of \$480.67 for George Nye. Commissioner Johnson SECONDED. Discussion Commissioner Johnson noted most individuals are not aware of the postal service process and the new holiday enhanced the challenge. Motion Passed Unanimously.

Commissioners considered the request to cancel late charges and interest for Peter and Jacqueline Hebener.

Jacqueline Hebener noted she had dropped off her payment in the mail and was not made aware the mail would not be post marked on that day.

Commissioner Johnson made a MOTION to cancel \$40.02 for late fee, \$118.11 in interest, for a total of \$158.13 for Peter and Jacqueline Hebener. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Commissioners considered the request to cancel late charges and interest for David and Sherry Wright.

Becky Petersen, Treasurer reviewed the requests to cancel late charges and interest for David and Sherry Wright with the Board.

Sherry Wright noted the Juneteenth holiday had a great effect on everyone's payment this year.

Commissioner Reinke made a MOTION to cancel \$178.33 for late charges and \$529.23 in interest, for a total cancellation of \$707.56 for David and Sherry Wright. Commissioner Johnson SECONDED. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 10, 2024, 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.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 9, 2024.

PRESENT: Commissioner Jack Johnson, Commissioner Brent Reinke, and

Commissioner Don Hall.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners Hall attended a Magic Valley MPO Policy Board meeting.

Commissioner Hall attended a South Central Behavioral Health Board meeting.

Commissioner Hall attended a Rotary Club meeting.

Commissioner Reinke attended a Joint Powers Advisory Board meeting.

Commissioner Reinke attended a Misdemeanor Probation Quarterly Training.

Commissioners attended an ARPA funding budget meeting.

Commissioner Reinke attended a Pest Abatement District Board meeting.

Commissioners attended a FY 2025 budget meeting.

Commissioner Hall attended a Republican Central Executive Committee meeting.

Commissioners attended a Republican Central Committee meeting.

There being no further business, the Board recessed until 8:00 a.m., July 11, 2024, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho REGULAR JULY MEETING July 11, 2024, 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, 2024.

PRESENT: Commissioner Jack Johnson, Commissioner Brent Reinke, and

Commissioner Don Hall.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners met with Kali Sherill, Weeds Department Superintendent to discuss staffing.

Commissioners attended a conservation bank presentation by TerraWest Consulting, LLC.

Commissioner Reinke attended a Kiwanis meeting.

Commissioner Johnson attended an Optimist meeting.

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

Commissioner Reinke attended a Farm Bureau meeting.

In the Matter of CONSENT AGENDA

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

Commissioner Reinke made a MOTION to approve the Consent Agenda. Commissioner Johnson SECONDED. Discussion Commissioner Reinke reviewed the items in the Consent Agenda to include a Status Sheets for Juvenile Detention, Sheriff's Office, Parks and Waterways, and District Court; an employee requisition for the Assessor's Office; and a cancellation of late fees and interest on multiple parcels for Swager Farms (Eagle View Farms LLC) in the amount of \$2,004.94 as presented by the Treasurer, and a cancellation of late fees and interest on multiple parcels for VC, LLC in the amount of \$1,532.58 as presented by the Treasurer. Motion Passed Unanimously.

In the Matter of CONTRACT

Commissioners considered an agreement with ITD for a temporary Traffic Light for the Twin Falls County Fair.

Lt. Daron Brown reviewed the agreement with the Board and noted that the temporary light will help with traffic control on Hwy 30 during the Twin Falls County Fair. The addition will help with safety for both the public and law enforcement during the fair. Lt. Brown noted that Road Work Ahead is working with the Sheriff's Office to set up the light. They are also helping by providing part of the funds for the light and the rest will come out of the Sheriff's Office budget.

Commissioner Johnson made a MOTION to approve the agreement with ITD for a temporary traffic light during the Twin Falls County Fair. Commissioner Reinke SECONDED. Motion Passed Unanimously.

In the Matter of FEES

Commissioners considered a request to cancel late charges and interest for Matt or Sheri Merrell.

Becky Petersen, Treasurer reviewed the request from Matt or Sheri Merrell to cancel their late charges and interest. Ms. Petersen stated they told her that they mailed their payment to the Assessor, however with the mail delay and the Juneteenth holiday the payment was not postmarked until June 22^{nd} .

Commissioner Reinke made a MOTION to cancel \$38.77 for the late fee and \$115.78 in interest, for a total cancellation of \$154.55. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Commissioners considered a request to cancel late charges and interest for Jacob Boyce, JC Boyce Investment.

Jacob Boyce participated via conference call. Mr. Boyce reviewed his request to cancel the late fees and penalties. Mr. Boyce noted that he did not realize that he was paying taxes in arrears and got confused about the due dates.

Becky Petersen, Treasurer reviewed the properties with the Board. Ms. Petersen noted that parcel changes would not have affected the 2023 taxes due to the taxes being due in arrears. The payments for the taxes were received on June 24, 2024 through the online payment portal so the late receipt was not due to mailing issues. There was discussion on the mailing address that is being used by the property owner and which tax bills are sent to.

Commissioner Johnson made a MOTION to cancel \$111.47 for late fees and \$334.09 in interest, for a total cancellation of \$445.56. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that it is a confusing situation with the mailing address and where the property owner is picking up his mail. Commissioner Reinke concurred. Commissioner Hall noted that when there are extenuating circumstances he can understand; however, this was an error by the property owner. There was no history of Mr. Boyce asking for a cancellation and Commissioner Hall would be in favor of a one-time cancellation, however he would not be inclined to approve future requests. Motion Passed Unanimously.

In the Matter of PROCLAMATION

Commissioners considered the Idaho Beef Month Proclamation.

Commissioner Hall read the proposed Proclamation for the record.

Commissioner Johnson made a MOTION to approve the Idaho Beef Month Proclamation as presented. Commissioner Reinke SECONDED. Commissioner Johnson noted that the beef producers are vitally important to the economy and are appreciated. Commissioner Reinke thanked Bill and Representative Laurie Lickley for attending the presentation. Commissioner Hall expressed his appreciation fort the people that produce beef and noted that they are hard workers and contribute so much to their communities. Motion Passed Unanimously.

Proclamation

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

WHEREAS, there are approximately 2.5 million head of cattle valued at \$1.75 billion dollars in Idaho, leaving a tremendous positive impact on surrounding communities and the economy of Twin Falls County; and

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

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

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

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

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

IDAHO BEEF MONTH

In the County of Twin Falls, State of Idaho.

IN WITNESS WHEREOF, I have hereunto set my hand at the Twin Falls County West Facility in Twin Falls, Idaho on this 11th day of July, 2024.

There being no further business, the Board recessed until 8:00 a.m., July 12, 2024, 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 12, 2024, 8:00 a.m.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 11, 2024.

PRESENT: Commissioner Jack Johnson, Commissioner Brent Reinke, and

Commissioner Don Hall.

ABSENT: None.

STAFF: Deputy Clerk Mable Shurtleff.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Reinke attended a WEMA meeting.

Commissioners met with JP O'Donnell, IT Director for a department update.

Commissioner Hall attended a South Central Public Health District, Board of Health Special meeting.

Commissioners attended an Oath of Office Ceremony for Magistrate Judge Jennifer Bergin.

There being no further business, the Board recessed until 8:00 a.m., July 15, 2024, 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, 2024, 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 12, 2024.

PRESENT: Commissioner Jack Johnson, Commissioner Brent Reinke, and

Commissioner Don Hall.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners met with office staff for a weekly department meeting.

Commissioners met with Legal for a weekly department meeting.

Commissioner Reinke attended a Castleford Men's Club meeting.

Commissioner Johnson attended a Regional Communications/Operations meeting.

In the Matter of CONSENT AGENDA

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

Commissioner 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 Maintenance; an Alcohol Catering Permit for Palace Event Center at Copus Cove on July 20, 2024 for 400 people, for which approval was received from the Sheriff's Office. Commissioner Reinke noted that the Sheriff's Office approved the event based upon minimal issues at the event last weekend. Motion Passed Unanimously.

In the Matter of FEES

Commissioners considered a request to cancel late charges and interest for Benny and Mary Anne Blick.

Becky Petersen, Treasurer reviewed the history of tax payments for Mr. and Mrs. Blick. The Juneteenth holiday and the mailing process of going to Boise delays mail being postmarked. Ms. Petersen noted that the special assessment fees for the American Falls Reservoir cannot be cancelled by the Board. The request is to cancel \$122.17 for late fees and \$365.16 in interest for a total cancellation of \$487.33.

Benny Blick reviewed his request to cancel late charges and interest for his late tax payment. Mr. Blick noted that the Post Office in Castleford is only open a few hours per day so he thought it was better to take it to Twin Falls. He dropped his payment before 3:00 p.m. on the June 19th and was unaware of the process to postmark mail.

Commissioner Reinke made a MOTION to approve cancelling \$122.17 for late charges and \$365.16 in interest, for a total cancellation of \$487.33. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Commissioners considered a request to cancel late charges and interest for Phil Blick.

Becky Petersen, Treasurer reviewed the history of tax payments for Mr. Phil Blick. The same issues apply as with the previous request regarding the mailing process. The request is to cancel \$90.31 late fees and \$268.50 in interest, for a total cancellation of \$358.81.

Commissioner Johnson made a MOTION to approve cancelling \$90.31 for late fees and \$268.50 in interest, for a total cancellation of \$358.81. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Commissioners considered a request to cancel late charges and interest for Raymond Alberdi.

Raymond Alberdi spoke with the Board and noted that he had the same mailing issues as the previous two requests. Mr. Alberdi requested there be something added to the tax bills to educate people that the 19th is a federal holiday and post offices are closed. There was discussion on giving the Treasurer authorization to cancel late fees and interest on tax payments that are postmarked within a few days of the June due date.

Commissioner Reinke made a MOTION to approve cancelling \$62.94 for late fees and \$187.80 in interest, for a total cancellation of \$250.44. Commissioner Johnson SECONDED. Motion Passed Unanimously.

In the Matter of BENEFITS

Commissioners considered the request to extend vacation bank hours for Laura Lee.

Laura Lee reviewed her request with the Board. Ms. Lee noted that she does have a plan to use the time next week. Ms. Lee has not previously requested the vacation bank be extended.

Commissioner Johnson made a MOTION to approve extending vacation bank of 28.39 hours for Laura Lee. Commissioner Reinke SECONDED. Motion Passed Unanimously.

In the Matter of AIRPORTS

Commissioners considered two FAA Grant Applications for the Airport NW Apron Project.

Bill Carberry, Airport Manager reviewed the grant applications with the Board. Mr. Carberry noted that there are two grant applications which will be utilized to fund the Airport NW Apron Project.

Commissioner Reinke made a MOTION to approve the FAA grant application for the Airport NW Apron Project in the amount of \$937,713.00 and authorize the Chairman to sign the documents on behalf of the Board. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to approve the FAA grant application for the Airport NW Apron Project in the amount of \$685.919.00 and authorize the Chairman to sign the documents on behalf of the Board. Commissioner Johnson SECONDED. Motion Passed Unanimously.

In the Matter of BIDS

Commissioners opened bids for a snack/coffee bar at County West.

Commissioner Johnson noted there were no bids received during the open bidding timeline. The Board had previously received an inquiry from the Farmhouse Coffee Bar/Mr. Doug White to operate the snack bar. Mr. White offered \$200.00 per month for the first 12 months to be reevaluated at the end of the first term. There was discussion on a background check to be done on the vendor due to the potential liability to the County.

Commissioner Johnson made a MOTION to approve the Farmhouse Coffee Bar to operate the snack bar at County West. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that there have been several contractors operating the snack bar in the past and was hopeful this vendor would be successful. Motion Passed Unanimously.

In the Matter of CONTRACTS

Commissioners considered a contract for the Rock Creek Park Pavement Project.

Rocky Matthews, Parks and Waterways Director reviewed the contract with the Board. Commissioner Reinke noted that Legal has reviewed the contract and had no concerns.

Commissioner Reinke made a MOTION to approve the contract with Idaho Materials & Construction for the Rock Creek Park paving project in the amount of \$39,135.00. and authorize the Chairman to sign the documents on behalf of the Board. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Commissioners considered a contract with Idaho Materials & Construction.

Commissioner Johnson made a MOTION to approve the contract with Idaho Materials & Construction for the trail paving project at Rock Creek Park in the amount of \$63,885.00 and authorize the Chairman to sign the documents on behalf of the Board. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to remove the Magellan Contract from the table for further consideration and action. Commissioner Johnson SECONDED. Motion Passed Unanimously.

Jaci Urie, TARC Director noted that Magellan has made the changes that Legal recommended.

Commissioner Reinke made a MOTION to approve the Magellan Healthcare Contract and authorize the Chairman to sign the documents on behalf of the Board. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted the contract is for a new vendor with the State of Idaho Medicaid billing. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 16, 2024, 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, 2024, 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, 2024.

PRESENT: Commissioner Jack Johnson, Commissioner Brent Reinke, and

Commissioner Don Hall.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Hall attended an ICRMP Board Planning and Development meeting in McCall.

Commissioner Reinke attended a Joining Forces Magic Valley meeting.

Commissioners met with Elaine Molignoni, HR Director for weekly department meeting.

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

Commissioner Reinke attended a Twin Falls County Service Providers meeting.

Commissioner Reinke attended a Pest Abatement District Board meeting.

In the Matter of INDIGENT

Commissioners considered County Assistance applications.

Commissioner Johnson made a MOTION to approve case number 104731 for cremation in the amount of \$950.00 to White Reynolds Funeral Home/Idaho Legacy LLC. Commissioner Reinke SECONDED. Motion Passed Unanimously. (Hall absent)

In the Matter of CONSENT AGENDA

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

No items to consider

In the Matter of BUDGET

Commissioners considered the Accounts Payables for June 2024.

Kristina Glascock, Clerk presented the June Accounts Payables and reviewed the report with the Board.

Commissioner Johnson made a MOTION to approve the June 2024 Accounts Payables in the amount of \$6,233,209.97. Commissioner Reinke SECONDED. Motion Passed Unanimously. (Hall absent)

In the Matter of BOARDS

Commissioners considered the nomination of Dr. David McClusky II, MD as the medical consultant to the Board of Health for South Central Public Health District.

Commissioner Johnson made a MOTION to approve the nomination of Dr. David McClusky II, MD as the medical consultant to the Board of Health for South Central Public Health District. Commissioner Reinke SECONDED. Motion Passed Unanimously. (Hall absent)

In the Matter of ZONING

Commissioners considered the Amended Final Plat for Rubicon Subdivision.

Laura Wilson, Planner, Twin Falls County Community Development Services and Vera Pedrow, Filer P&Z Administrator reviewed the Amended Final Plat for Rubicon Subdivision with the Board. Ms. Wilson noted that the amendment has gone through the Filer P&Z, has been reviewed as required and is ready for final consideration.

Commissioner Johnson made a MOTION to approve the Amended Final Plat for Rubicon Subdivision and authorize the Vice-Chairman to sign the documents on behalf of the Board. Commissioner Reinke SECONDED. Motion Passed Unanimously. (Hall absent)

Commissioners considered the Final Plat and Development Agreement for Mustang Run Subdivision.

Cameron Beazer, Planner, Twin Falls County Community Development Services reviewed the Final Plat and Development Agreement for Mustang Run Subdivision with the Board. Mr. Beazer noted there is not a letter of credit to be considered as the improvements have been completed.

Commissioner Johnson made a MOTION to approve the Final Plat and Development Agreement for Mustang Run Subdivision and authorize the Vice-Chairman to sign the documents on behalf of the Board. Commissioner Reinke SECONDED. Motion Passed Unanimously. (Hall absent)

In the Matter of CONTRACT

Commissioners considered the State of Idaho Contract, Amendment #4.

Val Stotts, Safe House Director reviewed the State of Idaho Contract Amendment #4 with the Board. Ms. Stotts noted the agreement is a continuation of an agreement that the State is adding money to.

Commissioner Johnson made a MOTION to approve the State of Idaho Contract, Amendment #4 for the Safe House and authorize the Vice-Chairman to sign the documents on behalf of the Board. Commissioner Reinke SECONDED. Motion Passed Unanimously. (Hall absent)

There being no further business, the Board recessed until 8:00 a.m., July 17, 2024, 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, 2024, 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, 2024.

PRESENT: Commissioner Jack Johnson, Commissioner Brent Reinke, and

Commissioner Don Hall.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Hall attended an ICRMP Board Planning and Development meeting in McCall. Commissioners Reinke and Johnson attended a Walker Center presentation by Christine Standlee and Debbi Thomas.

Commissioner Reinke attended a Middle Snake Regional Water Resource Commission meeting. Commissioner Reinke attended a Special Juvenile Training Council Session.

There being no further business, the Board recessed until 8:00 a.m., July 18, 2024, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho REGULAR JULY MEETING July 18, 2024, 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, 2024.

PRESENT: Commissioner Brent Reinke, Commissioner Jack Johnson and

Commissioner Don Hall.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Johnson attended an Optimist meeting.

Commissioner Reinke attended a Kiwanis meeting.

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

Commissioners attended a work session with the Planning and Zoning Department to discuss TFC Code, Title 8, Chapter 2 Definitions.

Commissioner Reinke attended a SCCAP Board meeting.

Commissioner Johnson attended a Weed Board meeting.

In the Matter of CONSENT AGENDA

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

Commissioner Johnson made a MOTION to approve the Consent Agenda. Commissioner Reinke SECONDED. Commissioner Johnson reviewed the items in the Consent Agenda to include a status sheet for Adult Probation; and Commissioner minutes for June 3, 2024 to June 7, 2024 and for June 10, 2024 to June 14, 2024.

In the Matter of BUDGET

Commissioners considered Change Order #OCO-005 for the Theron W Ward Judicial Building Project.

Bob Beer, Facilities Director reviewed the change order with the Board.

Commissioner Johnson made a MOTION to approve Change Order #OCO-005 for the Theron W Ward Judicial Building Project and authorize the Vice-Chairman to sign the documents on behalf of the Board. Commissioner Reinke SECONDED. Motion Passed Unanimously. (Hall absent)

Commissioners considered Change Order #OCO-006 for the Theron W Ward Judicial Building Project.

Bob Beer, Facilities Director reviewed the change order with the Board.

Commissioner Johnson made a MOTION to approve Change Order #OCO-006 for the Theron W Ward Judicial Building Project. Commissioner Reinke SECONDED. Motion Passed Unanimously. (Hall absent)

Commissioners considered a request to utilize ARPA Funds for the MOB Controls Upgrades Project.

Bob Beer, Facilities Director reviewed the request to utilize ARPA Funds for the MOB Controls Upgrades Project with the Board. Mr. Beer noted the ARPA committee reviewed the request and recommended the use of the funds for the project in the amount of \$82,000.00.

Commissioner Johnson made a MOTION to approve the request to utilize ARPA Funds for the MOB Controls Upgrades Project in the amount of \$82,000.00 for the MOB VAV Controls project at County West and authorize the Vice-Chairman to sign the documents on behalf of the Board. Commissioner Reinke SECONDED. Motion Passed Unanimously. (Hall absent)

In the Matter of CONTRACTS

Commissioners considered a contract with ACS for the MOB VAV Controls.

Bob Beer, Facilities Director reviewed the contract with ACS for the MOB VAV Controls with the Board. Mr. Beer noted that Legal has reviewed the agreement.

Commissioner Johnson made a MOTION to approve the contract with ACS for the MOB VAV Controls and authorize the Vice-Chairman to sign the documents on behalf of the Board. Commissioner Reinke SECONDED. Motion Passed Unanimously. (Hall absent)

Commissioners considered a Non-Exclusive License Agreement with Indigent Healthcare Solutions.

Captain Doug Hughes, reviewed the agreement with the Board. Cpt. Hughes noted that the hospital will no longer help get the Medicaid rate for indigent jail inmates. This company will help make sure invoices are correct.

Commissioner Johnson made a MOTION to approve the Non-Exclusive License Agreement with Indigent Healthcare Solutions Agreement in the amount of \$750.00 per month and authorize the Vice-Chairman to sign the documents on behalf of the Board. Commissioner Reinke SECONDED. Motion Passed Unanimously. (Hall absent)

In the Matter of BENEFITS

Commissioners considered a vacation bank extension request for Scott Vawser.

Lt. Steve Byers reviewed the request with the Board and noted that the time will be used in less than 45 days. Deputy Vawser has not been able to use his time due to staffing shortages.

Commissioner Johnson made a MOTION to approve the vacation bank extension request for Scott Vawser for 34.81 hours to be used by September 7, 2024 as requested. Commissioner Reinke SECONDED. Motion Passed Unanimously. (Hall absent)

There being no further business, the Board recessed until 8:00 a.m., July 19, 2024, 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 19, 2024, 8:00 a.m.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 18, 2024.

PRESENT: Commissioner Brent Reinke and Commissioner Don Hall.

ABSENT: Commissioner Jack Johnson.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Reinke attended a WEMA meeting.

There being no further business, the Board recessed until 8:00 a.m., July 22, 2024, 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, 2024, 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 19, 2024.

PRESENT: Commissioner Jack Johnson, Commissioner Brent Reinke, and

Commissioner Don Hall.

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners met with office staff for a weekly department update.

Commissioners met with Legal for a weekly department meeting.

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

In the Matter of CONSENT AGENDA

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

Commissioner Reinke made a MOTION to approve the Consent Agenda. Commissioner Johnson SECONDED. Discussion Commissioner Reinke reviewed the items in the Consent Agenda to include Status Sheets for Safe House and Juvenile Detention; and Commissioner minutes for June 17, 2024 to June 21, 2024, and June 24, 2024 to June 28, 2024. Motion Passed Unanimously.

In the Matter of FEES

Commissioners considered requests to cancel tax late charges and interest for Yip Tse.

Yip Tse reviewed his requests with the Board. Mr. Tse noted that he mailed his payment but due to the Juneteenth holiday it was not received timely.

Becky Petersen, Treasurer noted that Mr. Tse has paid his property taxes which were post marked June 21st. Mr. Tse's tax payments have not been late in the past.

Commissioner Johnson noted that the Juneteenth holiday has caused a lot of late payments. Commissioner Hall recommended sending the payments sooner and requesting the post master stamp the mail.

Commissioner Reinke made a MOTION to cancel \$337.42 for late fees, \$998.74 in interest, for a total of \$1,336.16 for Yip Tse. Commissioner Johnson SECONDED. Motion Passed Unanimously.

In the Matter of GRANTS

Commissioners considered the IDJC Safe Teen Assessment Center Grant award.

No action taken. Grant award will be put on the agenda at a later date.

In the Matter of BIDS

Commissioners opened the bids for Juvenile Detention's Food Service.

Commissioner Johnson reviewed the bids for the record. Commissioner Johnson noted that Neil Nakamura, Juvenile Detention Supervisor will review the bids and give a recommendation to the Board.

Depot Grill -

Summit Correctional Services -

Commissioner Johnson made a MOTION to accept the two submitted bids for Juvenile Detention's Food Service, take the information under consideration and issue a decision by Monday, July 29, 2024. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Commissioners opened the bids for the Sheriff's Office Patrol Boat.

Uncle J Custom Boats –

Bryce Barns Custom Weld Boats - Riverview Marina

Commissioner Johnson made a MOTION to accept the two submitted bids for the Sheriff's Office Patrol Boat, take the information under consideration and issue a decision by Monday, July 29, 2024. Commissioner Reinke SECONDED. Motion Passed Unanimously.

The Board was notified there was a bid missing from the opening. A search was convened and two bids were located, date stamped received in the Commissioners Office on July 11, 2024 from Precision Inc.

Precision Inc. submitted two bids.

Commissioner Johnson made a MOTION to accept the two bids from Precision Inc. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted the two additional bids will be considered with the previous submitted and accepted bids and issue a decision by Monday, July 29, 2024. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 23, 2024, 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, 2024, 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, 2024.

PRESENT: Commissioner Jack Johnson, Commissioner Brent Reinke, and

Commissioner Don Hall.

ABSENT: None.

STAFF: Deputy Clerk Mable Shurtleff.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners met with Elaine Molignoni, HR Director for weekly department meeting. Commissioners met with Kevin Sandau, Juvenile Probation Director, Jennifer Homberg, Adult Probation Supervisor and Neil Nakamura, Juvenile Detention Supervisor for department meeting.

Commissioners attended a work session for County Code Title 8, Ch 21, Energy Production.

In the Matter of COMMISSIONER PROCEEDINGS

Commissioner Johnson made a MOTION to go into executive session at 9:01 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 9:03 a.m.

In the Matter of INDIGENT

Commissioners considered County Assistance applications.

Commissioner Johnson made a MOTION to accept offer settlement in the amount of \$9,000.00 for case number 61680, release the lien, reduce the balance to zero and close the account. Commissioner Reinke SECONDED. Motion Passed Unanimously.

Commissioner Reinke made a MOTION to approve case number 104732 for cremation in the amount of \$950.00 to White Reynolds Funeral Chapel/Idaho Legacy. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted the client was indigent and was a Twin Falls County resident. Motion Passed Unanimously.

Commissioner Johnson made a MOTION to approve case number 104733 in the amount of \$700.00 for rent assistance with a \$25.00 per month pay back and 50% of future tax refunds. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted the client has a plan to pay the County back. Motion Passed Unanimously.

In the Matter of CONSENT AGENDA

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

Commissioner 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 Sheet for Misdemeanor Probation; and an Alcohol Beverage Catering Permit for Slice at the Legacy Fields from July 27, 2024 to July 28, 2024. Motion Passed Unanimously.

In the Matter of CONTRACT

Commissioners considered a Dental Blue Connect renewal quote.

Kristina Glascock, Clerk reviewed the Dental Blue Connect renewal quote with the Board.

Commissioner Reinke made a MOTION to approve the Dental Blue Connect renewal quote and authorize the Chairman to sign the documents on behalf of the Board. Commissioner Johnson SECONDED. Discussion Commissioner Reinke noted the renewal is an increase of 7%. Motion Passed Unanimously.

In the Matter of FEES

Commissioners considered requests for cancellation of late charge and interest for multiple parcels from Robert & Mariann Griffith.

Becky Petersen, Treasurer reviewed the request for cancellation of late charge and interest for multiple parcels from Robert & Mariann Griffith with the Board. Ms. Petersen noted request for cancellation includes a parcel that was recently sold, but would not result in changes to the request for cancellation.

Robert Griffith noted he had placed his payment in his mailbox for pick up on Friday, June 14, 2024 but the postal service failed to pick up. Mr. Griffith then placed a note on the mail box indicating 'please pick up' but the postal service did not pick up the mail until after the payment deadline.

Commissioner Johnson made a MOTION to cancel \$250.16 for late charges, \$748.37 in interest, for a total cancellation of \$998.53 for Robert & Mariann Griffith. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the request is for six parcels. Motion Passed Unanimously.

Commissioners considered a building permit fee waiver request for the Wright Ave. Jail Project.

Jon Laux, CDS Director reviewed the request for building permit fee waiver request for the Wright Ave. Jail Project with the Board. Mr. Laux noted the requested amount to be waived should be changed from \$11,548.18 to \$8,862.56 since a portion will be reimbursed.

Commissioner Johnson made a MOTION to approve the request for a building permit fee waiver request for the Wright Ave. Jail Project in the amount of \$8,862.56. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted the amount approved differed from the original request due to partial reimbursement as noted by Mr. Laux. Motion Passed Unanimously.

In the Matter of PROPERTY TAX

Commissioners considered a request to attach delinquent Personal Property Taxes to Real Property Taxes.

Becky Petersen, Treasurer reviewed the request to attach delinquent Personal Property Taxes to Real Property Taxes with the Board. Ms. Petersen noted that this is a reoccurring issue with this property owner and the Treasurer's Office has made multiple attempts to collect taxes, along with the Sheriff's Office's assistance. Several discussions were held with the property owner and the DMV to resolve the title issue on this mobile home without resolution. Ms. Petersen recommended that the delinquent personal property taxes be attached to the real property and cancel the \$72.16 taxes on the personal property under parcel number MH11S19E29300DA.

Commissioner Reinke made a MOTION to approve the request to attach delinquent Personal Property Taxes for parcel number MH11S19E29300DA to Real Property Taxes for parcel number RP11S19E182420A, and cancel the personal property tax in the amount of \$72.16. Commissioner Johnson SECONDED. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 24, 2024, 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, 2024, 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, 2024.

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

ABSENT: None.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners attended a work session to review definitions for Idaho Code: Title 8, Chapter 20.

There being no further business, the Board recessed until 8:00 a.m., July 25, 2024, at the Commissioners Chambers, second floor of the Twin Falls County West Facility, 630 Addison Ave West, Twin Falls, Idaho, for the transaction of further business of the Board.

Twin Falls, Idaho REGULAR JULY MEETING July 25, 2024, 8:00 a.m.

Vice-Chairman Reinke called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 24, 2024.

PRESENT: Commissioner Jack Johnson and Commissioner Brent Reinke.

ABSENT: Commissioner Don Hall.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners attended a FY 2025 Budget presentation by the Pest Abatement District Board.

Commissioner Johnson attended an Optimist meeting.

Commissioner Reinke attended a Kiwanis meeting.

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

Commissioner Reinke attended an IAC Ag Protection Area discussion – virtual meeting.

In the Matter of CONSENT AGENDA

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

Commissioner 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 District Court and TARC; Commissioner Minutes for July 1, 2024 to July 5, 2024; and a cancellation of late fees and interest for parcel number RPT34870070110A for

Timothy and Jill Carroll in the amount of \$261.89 as presented by the Treasurer. Motion Passed Unanimously. (Hall absent)

In the Matter of BUDGET

Kristina Glascock, Clerk presented the quarterly statement.

In the Matter of RESOLUTION

Commissioners considered the proposed Record Destruction Resolution #2024-035 for the Public Defender's Office.

Commissioner Johnson made a MOTION to approve Resolution #2024-035 to include the list of records to be destroyed on the attached flash drive. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the list of records is approximately 1,500 pages so to save paper the list is on a flash drive. Motion Passed Unanimously.

RESOLUTION NO. 2024-035

WHEREAS, the Public Defender's Office has files that are in need of destruction; and

WHEREAS, Idaho Code § 31-871 governs the retention and destruction of county records and classifies records as permanent, semi-permanent, and temporary, and further directs the county commissioners to classify records not specifically listed in that code; and

WHEREAS, Idaho Code § 31-871(2) requires that permanent records be retained for not less than 10 years; semi-permanent records be retained for not less than five years after the date of issuance or completion of the matter contained within the record; and temporary records shall be retained for not less than two years; and

WHEREAS, Idaho Code § 31-871A allows for and governs the retention of records through photographic, digital or other nonpaper medium. Once a paper document is retained as authorized by Idaho Code § 31-871A, the original paper document may be disposed of or returned to the sender; and

WHEREAS, Idaho Code § 31-871(2) states that records may be destroyed by Resolution of the Board of County Commissioners after regular audit and upon the advice of the Prosecuting Attorney;

NOW, THEREFORE, BE IT RESOLVED by the Twin Falls County Board of Commissioners that the records of the Twin Falls County Public Defender's Office, as outlined below, may be destroyed:

The following documents classified as temporary files related to representation of clients in the Public Defender's Office: 1) physical case files for public defender clients opened by the Public Defender's Office between January 1, 2011, and December 31, 2017, that do not involve murder charges or that are attached to murder charges.

DATED this 25th day of July, 2024.

TWIN FALLS COUNTY BOARD OF COMMISSIONERS

/s/ Don Hall
Don Hall, Chairman
*
/s/ Jack Johnson
Jack Johnson, Commissioner
*
/s/ Brent Reinke
Brent Reinke, Commissioner
,
ATTEST:
11112011
/s/ Kristina Glascock
Kristina Glascock, Clerk
Kristina Giascock, Clerk

In the Matter of WEEDS

Commissioners considered the addition of Myrtle Spurge to the noxious weed list.

Kali Sherrill, Weeds Department Superintendent reviewed the request to send a letter to the Lloyd Knight, ISDA, in opposition to adding Myrtle Spurge to the noxious weed list. Ms. Sherrill noted the plant is very popular in rock gardens. Rather than adding to the State noxious weed list, counties can add them to their local weed list if it is an issue. Ms. Sherrill noted that the addition to the State list would not provide any additional funding for control. Ms. Sherrill recommended educating the public rather than listing.

Commissioner Johnson made a MOTION to approve sending the letter in opposition to adding Myrtle Spurge to the Idaho State Noxious Weed list. Commissioner Reinke SECONDED. Discussion Commissioner Johnson noted that the Weeds Department Superintendent is recommending the Board oppose the addition so the Board will follow her recommendation. Motion Passed Unanimously.

There being no further business, the Board recessed until 8:00 a.m., July 26, 2024, 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 26, 2024, 8:00 a.m.

Chairman Hall called the Board of County Commissioners to order at 8:00 a.m. in regular session, pursuant to the recess of July 25, 2024.

PRESENT: Commissioner Jack Johnson, Commissioner Brent Reinke, and

Commissioner Don Hall.

ABSENT: None.

STAFF: Deputy Clerk Mable Shurtleff.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Reinke attended a WEMA meeting.

Commissioners met with Kali Sherrill, Weeds Department Superintendent and Rocky Matthews, Parks and Waterways Director to discuss staffing.

Commissioner Hall attended a Crisis Center Advisory Board meeting.

There being no further business, the Board recessed until 8:00 a.m., July 29, 2024, 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, 2024, 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 26, 2024.

PRESENT: Commissioner Brent Reinke and Commissioner Don Hall.

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 meeting.

In the Matter of CONSENT AGENDA

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

Commissioner Reinke made a MOTION to approve the Consent Agenda. Commissioner Hall SECONDED. Discussion Commissioner Reinke reviewed the items in the Consent Agenda to include status sheets for the Sheriff's Office and TARC; an employee requisition for the Sheriff's Office; Alcoholic Beverage License No. 2025-193 for Rock Creek Celebration Center Inc. dba

Last Call Pub & Catering; an Alcohol Beverage Catering Permit for Longhorn Saloon at Jeans Park, Castleford, on August, 3, 2024; cancellation of taxes, late fees and interest charges for parcel number MHPT070000220BA in the amount of \$151.34 as presented by the Treasurer, and a cancellation of late and interest charges for multiple parcels for Lyle & Donna Fuller in the amount of \$237.26 as presented by the Treasurer. Motion Passed Unanimously. (Johnson absent)

In the Matter of BUDGET

Becky Petersen, Treasurer, presented the Quarterly and the Monthly Joint Report for June.

In the Matter of BIDS

Commissioners awarded the bid for Juvenile Detention's Food Service.

Neil Nakamura, Juvenile Detention Supervisor reviewed the bids with the Board

Depot Grill – \$135,926.00 per year at 20 meals per day. \$5.99 per meal and \$1.30 per snack. Summit Food Service \$78,000.00 per year 15 meals per day. \$4.75 per meal, including snacks.

Mr. Nakamura noted that the food with Summit would be prepared by inmates at the Twin Falls County Jail facility. The meals provided by Summit would meet the requirements set by the national lunch program. The Board discussed the differences in the bids. Mr. Nakamura recommended the Board award the Bid to Summit Food Service. Kevin Sandau, Juvenile Director noted they have had a good partnership with Soran's and have appreciated them but the decision comes down to cost. Commissioner Reinke noted that the County prefers to keep business local but it is difficult to explain the difference in cost to the taxpayer as well as the supporting agencies that place Juveniles in the center.

Commissioner Reinke made a MOTION to award the bid for Juvenile Detention's Food Service to Summit Food Service. Commissioner Hall SECONDED. Discussion Commissioner Reinke noted the Depot Grill has provided service to the Juvenile Detention Center for many years but tax dollars are tight. Commissioner Hall noted the relationship has been extremely important. When the owners changed at the Depot Grill the service was seamless. The County has had a long-standing relationship but the Board has to look at the cost. The savings is substantial and the Jail administration is in support of the change. Motion Passed Unanimously. (Johnson absent)

Commissioners awarded the bid for the Sheriff's Office Patrol Boat.

Lt. Daron Brown, Sheriff's Office, reviewed the bids with the Board. Lt. Brown recommended the Board award the bid to Precision. Precision met all the specifications and was the low bid. The Board discussed the bids expressing concern that it was not advertised to trade in a boat which could affect the bid award.

Commissioner Reinke made a MOTION to table the bid awards for the Sheriff's Office Patrol Boat pending Legal review. Commissioner Hall SECONDED. Discussion Commissioner Reinke expressed concern that they award the bid correctly and recommended asking Legal for guidance. Motion Passed Unanimously. (Johnson absent)

In the Matter of AIRPORT

Commissioners considered five FAA grant awards for projects at the Magic Valley Regional Airport.

Commissioner Reinke noted that there are concerns from Legal on the certifications for the grant awards, so the Board will table the grant awards. Commissioner Hall reviewed the history of the airport and noted that the FAA has placed language within the grants which require the City sign off that the County followed laws and the County sign off that the City followed laws. Legal has drafted correspondence to the FAA and the Board is waiting for a response.

Commissioner Reinke made a MOTION to table the five FAA grant awards for projects at the Magic Valley Regional Airport pending a response from the FAA. Commissioner Hall SECONDED. Discussion Commissioner Reinke noted that attorneys from both the City and County are working on a solution with the FAA. Commissioner Hall noted there is a long-term solution in the works that will make the City the sole signer for these types of agreements. Motion Passed Unanimously. (Johnson absent)

In the Matter of ZONING

Commissioners considered an updated Letter of Credit - Howell's Homestead Subdivision.

Jon Laux, Community Development Director reviewed the Letter of Credit with the Board. Mr. Laux noted that Legal has reviewed the letter and had no concern.

Commissioner Reinke made a MOTION to approve the Letter of Credit for Howell's Homestead Subdivision expiring August 17, 2025. Commissioner Hall SECONDED. Motion Passed Unanimously. (Johnson absent)

In the Matter of CONTRACT

Commissioners considered a Property Lease Agreement with Randon Lawrence.

Commissioner Reinke reviewed the Property Lease Agreement.

Commissioner Reinke made a MOTION to approve the Property Lease Agreement with Randon Lawrence for the property located at 252 2nd Ave N. Commissioner Hall SECONDED. Motion Passed Unanimously. (Johnson absent)

There being no further business, the Board recessed until 8:00 a.m., July 30, 2024, 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, 2024, 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, 2024.

PRESENT: Commissioner Brent Reinke and Commissioner Don Hall.

ABSENT: Commissioner Jack Johnson.

STAFF: Deputy Clerk Mable Shurtleff.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioners met with Elaine Molignoni, HR Director for weekly department meeting.

In the Matter of CONSENT AGENDA

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

Commissioner Reinke made a MOTION to approve the Consent Agenda. Commissioner Hall SECONDED. Discussion Commissioner Reinke reviewed the items in the Consent Agenda to include status sheets for District Court and for Parks & Waterway. Motion Passed Unanimously. (Johnson absent)

There being no further business, the Board recessed until 8:00 a.m., July 31, 2024, 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, 2024, 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, 2024.

PRESENT: Commissioner Brent Reinke and Commissioner Don Hall.

ABSENT: Commissioner Jack Johnson.

STAFF: Deputy Clerk Shannon Carter.

The following proceedings were held to wit:

In the Matter of MEETINGS

Commissioner Reinke attended a Southern Idaho Solid Waste meeting. Commissioner Hall attended a Rotary Club meeting.

Commissioner Hall attended a Magic Valley SART meeting. Commissioner Hall attended a Republican Central Executive Committee meeting.

There being no further business, the Board recessed until 8:00 a.m., August 1, 2024, 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 2024:

Fund 100	Current Expense	\$1,981,332.79
Fund 102	Tort	189.00
Fund 104	Agricultural Fair District	0.00
Fund 106	Safehouse	36,361.88
Fund 108	Capital Projects Fund	47,174.55
Fund 113	Weeds	31,516.90
Fund 114	Parks and Recreation	37,843.74
Fund 115	Solid Waste	0.00
Fund 116	Ad Valorem	83,884.97
Fund 118	District Court	99,456.95
Fund 130	Indigent Fund	12,591.74
Fund 131	Public Health	166,383.48
Fund 132	Revenue Sharing	2,375.00
Fund 137	Election Consolidation	18,480.89
Fund 174	County Boat License Fund	3,711.40
Fund 175	Snowmobiles	5,906.00
Fund 196	Justice Fund	1,713,695.07
Fund 601	TARC Grants	1,262.00
Fund 604	Federal Drug Seizures	0.00
Fund 607	IDJC Safe Teen Assessment Grant	5,755.35
Fund 608	Juvenile Correction Act Funds	11,983.75
Fund 609	Tobacco Tax Grant	15,718.52
Fund 610	Boat Grant Waterways Match	13,549.72
Fund 611	Adult Probation Grants	175.50
Fund 612	ASAT	2,976.04
Fund 613	R.S.A.T Grant	22,749.54
Fund 614	ISDA – Invasive Centennial Park	6,584.02
Fund 615	S.U.D Funds	1,848.27
Fund 616	SCAAP	0.00
Fund 617	OHV Law Enforcement	4,594.66
Fund 618	BCP Basic-Safehouse Grant	22,696.67
Fund 626	ARPA Recovery Fund	1,406,373.30
Fund 627	ARPA Revenue Sharing Fund	0.00
Fund 628	OPIOD Abatement Account	3,915.00
Fund 635	Parks-Grants	2,512.00

Fund 644	S.O.R. Sheriff	75.00
Fund 645	JAG Grant	761.00
Fund 651	Sheriff Donation Fund	1,199.44
Fund 652	Sheriff Drug Seizure Money	20,843.40
Fund 659	Prosecutor's Drug Seizure Money	5,600.00
Fund 660	CRT Facility Fund	2,906.25
Fund 663	Sheriff's Youth Plate	0.00
Fund 666	Sheriff-Vests	0.00
Fund 667	Prosecutor Drug Reimb	2,785.49
Fund 671	TF Co Sheriff Search & Rescue	7,678.40
Fund 673	Juvenile Probation Misc.	1,941.04
Fund 676	VOCA Mediation Grant	4,821.51
Fund 681	Treatment Courts	41,192.63
Fund 682	District Court-Juvenile	4,500.00
Fund 683	District Court-CAO	197.36
Fund 684	District Court-FCS	17,218.27
Fund 687	Sheriff's Grants	<u>5,138.87</u>
TOTAL		\$5,880,457.36