

July 7, 2008

8:33 AM

The meeting was called to order by Chairman Stapelman with Commissioners Hunsaker and Moore in attendance. Minutes were taken by Clerk Smith.

Application for County Aid

The Board denied the Application for County Aid filed in case 100782, 2008-96.

Bills

The following bills were examined, approved and ordered paid and the warrants may be seen at the Auditor's Office.

	Bills
Current Expense	\$19,912.21
Health	7,313.58
Indigent	19,560.23
Parks & Recreation	446.58
Revaluation	1,110.22
Weed	30.98
District Court	5,572.87
Waterways Trust	610.52
Justice Fund	35,168.69
E911	2,617.37

Minidoka Memorial Hospital

Carl Hanson, Minidoka Memorial Hospital Administrator, met with the Board about the process of giving "designated exams" (DE). Also in attendance were Sheriff Halverson and Prosecuting Attorney Cannon. Hanson suggested the idea of having the Hospital take over the DE process by having Dr. Scott Rogers work through the Hospital.

Hanson also advised the Board of the three Hospital Board members whose terms will be expiring September 30, 2008. He further presented a favorable financial update, so much so that the Hospital won't need any further financial assistance from the County for their new ambulance after this year's \$20,000 payment.

Minutes Approved

The Board approved the Minutes of May 9, May 12, May 18, May 23, and May 28, 2008 with no changes.

Alcoholic Beverage Licenses

The Board approved the following renewals of Alcoholic Beverage License:

Miguel Rodriguez	on behalf of	Ace of Clubs
James Crosland	on behalf of	Sport Shop

Board of Equalization

The Board recessed so that they could convene as the Board of Equalization in order to hear six appeals of 2008 property assessments.

The Board conducted the hearing for Josephine Ryan via telephone since she resides in Alaska. She contended that extenuating circumstances, such as the location of the landlocked property and the diminished likelihood of a building permit being issued for her parcel, should favor her property being valued as agricultural rather than residential. Representatives of the Assessor's Office presented testimony regarding the size of the subject parcel (1.202 acres), an analysis of how they determine value of Category 12 property, and a copy of the Idaho Code Section 63-604. The Board felt that the evidence presented by Mrs. Ryan warranted an adjustment in the assessed value of her property and unanimously approved a **MOTION** to lower the assessed value to \$12,000.

Brian and Emma McGuern met with the Board regarding their appeal of the valuation of their home. They could not understand how the assessed value could increase from \$20,113 to \$73,200 in one year. They also testified that they had the property appraised numerous times and the appraised value was less than \$50,000.

Representatives of the Assessor's Office stated that they had not been able to access the interior of the property and their records indicated part of the property was used for business purposes. The Board requested another site visit by the Assessor's Office to gather more information for their decision.

Brian Duncan appeared before the Board as a representative of the Evans Grain and Elevator Company. They were appealing the assessed value of a manufactured home on 4.828 acres of river front property. Mr. Duncan presented no evidence supporting his requested valuation. Representatives of the Assessor's Office explained the basis of their valuation as well as presenting sales of comparable properties. They indicated that the property is posted for NO TRESPASSING and they have not been able to do a physical inspection. They arranged a time to meet with Mr. Duncan at the property prior to the Board making their decision.

Richard and Renee Schafer appeared before the Board to appeal the assessed value on their riverfront home. They hired an appraisal that indicated the market value was \$500,000 as of July 1, 2008. They mentioned comparable properties whose values did not support the assessed value of \$617,278 on their property. They also felt there were some discrepancies in the floor plan information that the Assessor's Office had on file. Representatives of the Assessor's Office presented documentation for comparable sales, as well as examples of other sales depicting the trend of increasing market values. They stated that the appellants had not allowed them access to the interior of their home. The Board indicated that they would consider a reduction if the Assessor's Office could verify the difference in the square footage. The Board deferred their decision to allow time for an on-site visit by the Assessor's Office.

Judy Barnes met with the Board to appeal the assessed value of her 70 year old home. She didn't understand how the value could increase since she had made no improvements to the home. Representatives of the Assessor's Office showed her comparable sales and explained how the local market values are on the rise. A **MOTION** denying her appeal was unanimously approved by the Board.

Ike Lynch appeared before the Board to appeal the assessed value on his home. Following his presentation and the testimony of the Assessor's Office, the Board unanimously approved a **MOTION** reducing his assessed value.

Having no further business to come before the Board, the meeting was adjourned.