

**COMMISSIONERS' PROCEEDINGS**  
**Week of July 5, 2004**

Commissioners Paul J. Kimmell, Tom S. Stroschein, and John A. "Jack" Nelson did not meet in observance of Independence Day. The Commissioners met in regular session on Tuesday, July 6, Wednesday, July 7, Thursday, July 8, and again on Friday, July 9, 2004, the following actions were taken:

Approved, signed and filed the Commissioners' Proceedings for the week of June 21, 2004.

Approved, signed and filed request for Taxpayer's Adjustment for Patrick and Joleen Magers, RPG1360005008AA; homeowner's exemption was granted, but due to paperwork error never applied.

Filed executed copy of a Memorandum of Agreement for Prosecution Services between the City of Troy and Latah County.

Filed letter from Travis Mechling, P. E. of Ruen-Yeager & Associates Regarding Recommended Bid Items to Subtract from Latah Trail Contract STP-7744 (102), 8377.

Approved, signed and filed resignation of Elaine Broyles, Youth Services Director, Department 08A, Line 01; effective April 30, 2004.

Approved, signed and filed resignation of Eileen N. Waite, BOCC Special Hire, Department 05A, Line 10; effective July 16, 2004.

Approved, signed and filed termination of Christine Youmans, Deputy Court Clerk I, Department 01A, Line 09; effective July 7, 2004.

Filed the Unemployment Claim of Christine J. Youmans, District Court.

Filed copy of check from Rotary Club of Moscow to Latah County Auditor, in the amount of \$2,500.00, for annual rent for Ice Rink at the Latah County Fairgrounds ; and profit loss statement for July 2003 through June 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation in behalf of Littlejohn Navarro and Elizabeth McEvoy, parcel number RP40N03W369226A, adjusted value of residential building to \$150,000 and outbuildings to \$30,000 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation in behalf of James and Susan Congleton, parcel number RPM0770017006BA, upheld the assessed value for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation in behalf of Robert Dennler, parcel number RP37N03W061505A, adjusted residential improvement valuation to \$62,918 for a total valuation of \$100,180 for tax

year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation in behalf of Ted and Sara Taylor, parcel number RP40N01W192774A, adjusted improvements on mobile home real property to \$67,500 for a total valuation of \$105,567 for tax year 2004.

By Motion and Order Meeting as a Board of Equalization continue the Protest of Property Tax Exemption filed by Rosemary Huskey and Saundra Lund regarding property of New Saint Andrews College, parcel numbers RPM0680004007A and RPM06800040080A; and Christ Church, parcel number RPM0001006001A, to be heard on Friday, July 9, 2004 at 6:00 p.m. Commissioner Kimmell recused himself from these proceedings.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation in behalf of Wesley Gregory, parcel number RP39N05W154905A, adjusted the valuation by \$15,000 for tax year 2004, due to present use and lack of utility.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation in behalf of Eric Alsterlund, parcel number MH41N06W244794A, upheld the assessed value for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation in behalf of Wes and Kathy Michaels, parcel number RPM07360000060A, adjusted land value to \$48,700 for a total valuation of \$272,765 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation in behalf of Michael and Cecily Dixon, parcel number RPM07200020060A, adjusted the market grade and improvement values for a total valuation of \$165,488 for tax year 2004; Commissioner Stroschein having recused himself from this proceeding.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation in behalf of Dennis and Terese Smith, parcel number RPM930000C0090, adjusted the valuation on the subject property for six (6) months by 50% for a total valuation of \$36,654 for tax year 2004, due to casualty loss.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation in behalf of Nathan and Terri Davis, parcel number RPM02600030010A, adjusted the valuation on improvements to \$71,376 for a total valuation of \$95,376 for tax year 2004; Commissioner Stroschein having recused himself from this proceeding.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation in behalf of TWB LLC/Tim Brown, parcel number RPM09300030030A, adjusted the lot valuation to \$30,000 for tax year 2004 and parcel number RPM06100040090A, upheld the valuation for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation in behalf of Elizabeth Paulson, parcel number RPM0570003004AA, reduced the land valuation by \$8,000 to \$40,200 for a total of \$180,412 for tax year 2004, due to present access--land is landlocked.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation in behalf of Andrew Beckett, parcel number RPM00000071555A, adjusted

land value to \$47,000 for tax year 2004, due to equalization of like properties.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation in behalf of Moscow Hotel, parcel number RPM0680003004AA, adjusted total valuation to \$1,028,947 for tax year 2004, due to income approach, cap rate of 15% and effective age of property.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation in behalf of James and Jeanette Thiel, parcel number, RPJ14350020020A, upheld the corrected value of \$111,081.00 for tax year 2004, due to lot value adjustment.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation in behalf of Keven J. and Larae A. Pearson, parcel number RPT1560001026AA, adjusted the assessed value to \$122,856 for tax year 2004, basement not finished as thought by Appraiser.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation in behalf of Ronald G. and Luana Fredericks, parcel number RPJ14200007530A, adjusted the assessed valuation to \$98,713 for tax year 2004, due to market conditions in immediate area.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation in behalf of Steve Rishling, parcel number RPJ14200007555A, adjusted the assessed valuation to \$14,100 for tax year 2004, due to market conditions in immediate area.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation in behalf of Christine Moffitt, parcel number RPM0400003004B, adjusted the lot valuation to \$30,000 for a total valuation of \$110,985 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Columbia Grain Int'l., Inc., parcel number RPK1450004008AA, adjusted valuation to \$233,824; parcel number RPM0550004061AA, upheld valuation; and parcel number RPM0530005001BA, adjusted improvement valuation to \$153,867 for a total valuation of \$220,817 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Columbia Grain, Inc., parcel number PPM295, upheld valuation in the amount of \$118,671 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Brent DeMeerleer, parcel number RPM00000078850A, adjusted the value of mini-storage \$368,875; the value of living and rental quarter to \$274,340; no adjustment on real property for a total valuation of \$723,315 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Carolyn J. Wyatt, parcel number RPM1030002004A, adjusted improvements to \$100,082 for a total valuation of \$127,882; parcel number RPM10300020050A, adjusted improvement valuation to \$116,362 for a total valuation of \$144,162 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Guilfooy and Beckman/Charles Bond, parcel number

RPM0230001004AA, upheld valuation in the amount of \$138,793 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a request for a tax exemption on behalf of HWS Ministries, parcel number RPM0270005002AA, denied for tax year 2004, based on case law affiliated with Idaho Code 63-602(B).

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Vickie Stenzel, parcel number RPJ3900200060A, adjusted improvement value to \$38,407 for a total valuation of \$61,607 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Wesley K. Syren, parcel number RPT1570013001AA, adjusted improvement valuation to \$57,702 for a total valuation of \$69,602 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Wesley K. Syren, parcel number RPT15700080030A, adjusted improvement valuation to \$78,721 and lot valuation to \$15,400 for a total valuation of \$94,121; parcel number RPT15700080020A, combined parcels for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Robert Kellom, parcel number RPJ1435002004A, upheld the adjusted value of \$95,462 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of James B. DeMeerleer, parcel number RPM00000078315A, reduced the assessed value on improvements to \$536,650 for a total value of \$795,250 for tax year 2004, based on combination of income and market valuations.

By Motion and Order, meeting as a Board of Equalization in the matter of a Request for a Property Tax Exemption on behalf of Russell and Lisa Qualls, parcel number RP39N05W053785A, granted exemption for tax year 2004 based on fact that work and expenses were performed in fall of 2003 in preparation for livestock in 2004; Commissioners Kimmell and Nelson voting for the exemption, Commissioner Stroschein abstaining.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Glen Lazelle, parcel number RP38N02W083108A, adjusted valuation for rural residential building to \$113,179 for a total valuation of \$148,174 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Laverne and Dorothy Anderson, parcel number RP38N05W351205A, adjusted valuation on outbuildings and improvements to \$109,515 for a total valuation of \$174,469 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Lewis Tribble, parcel number RPM054000B011AA, adjusted the valuation to \$62,300 and \$125,620 for improvements for a total valuation of \$187,920 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Tim Eichner, parcel number RP38N02W192854A, changed Category 3 to Category 5 and value at V-4.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Tim Eichner, parcel number RP38N03W230461A, changed the class to V-4.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Tim Eichner, parcel numbers RP38N03W142562A, RP38N03W217369A, RP38N03W220750A and RP38N03W040112A, changed to class V-5.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Tim Eichner, parcel numbers RP38N03W137651A and RP38N03W1378849A, changed class to V-5.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Tim Eichner, parcel numbers RP38N03W240012A and RP38N02W182543A, upheld the Assessor's value; the valuation will be changed next year.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Tim Eichner, parcel number RP38N03W040602A, RP38N03W150313A and RP38N03W102408A, upheld the Assessor's value for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Tim Eichner, parcel number LR38N03W103008A, adjusted the valuation to \$8,200 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Mission Recreation Properties and Mark IV Motor Inn, parcel number RPM06600010010A, adjusted the value to \$1,643,061 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Snow Brothers, Inc., parcel numbers RP39N05W296005A and RP39N05W312257A, upheld the assessed value; parcel number RP39N05W320748A, reduced value by \$7,323 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Larry and Shawn Cernick, parcel number RP40N03W360596A, upheld the assessed value for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Dorothy Teren, parcel number RPT1540017024A, adjusted improvement valuation \$36,027 for a total valuation of \$47,927 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Jeffrey and Kimberly Cirka, parcel number RPJ1390033001EA, adjusted value of land \$27,300, improvements \$126,475 for a total valuation of \$153,775 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Stanley and Patricia Miller, parcel number RP39N05W047363A, adjusted value of residence to \$197,883 for a total valuation of \$318,179 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Carolyn R. Smith, parcel number RPM0630002008BA, upheld the assessed value for tax year 2004; Commissioner Stroschein having recused himself from this proceeding.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of U-Haul Real Estate, parcel number RPM00000125265A, upheld assessed value for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of UDC Properties, LLC, adjusted the improvement (Category 32) valuation to \$50,700 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation in behalf of Glen Utzman, parcel number PPU108, granted exemption on said equipment for tax year 2004 pursuant to Idaho Code 63-602 (EE), exclusive agriculture use.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of J. W. Construction, parcel number RP01870000016BA, upheld the assessed value for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of J. W. Coast, Inc., parcel number RP01870000001BA, upheld the assessed value in the amount of for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of North Idaho III Limited Partnership, parcel number RPM00000164970A, adjusted value to \$915,900; parcel number RPM00000164890A, adjusted value to \$1,503,700 for a total valuation of \$2,419,600 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Ronald C. and Barbara J. Fountain, parcel number RP39N05W20004CA, adjusted improvement valuation to \$153,024 for a total valuation of \$170,524 for tax year 2004; parcel number RP39N05W19004BA, adjusted improvement valuation to \$205,672 for a total valuation of \$297,272 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of News Review Publishing, parcel number PPN057A, upheld the assessed value for personal property for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Bauer Enterprises, LLC, parcel number RPM1030007014A, upheld the assessed value for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Gene and Carolyn Riggs and William Schnider, parcel number RPM0010001001BA, adjusted value of building to 72,193, no adjustment to the land value for a total valuation of \$131,493 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Jackie McCauley, parcel number MHP15200110140A, reinstate Homeowner's Exemption, pursuant to Idaho Code 63-602G (6) for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Donna Mae Wallen, parcel number RPM12000010010A, adjusted improvement valuation to \$107,276 and land valuation to \$38,600 for a total valuation of \$145,876 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of G and M Properties, LLC, parcel number RPM5600030003001BA, adjusted improvement valuation to \$1,041,756 for a total valuation of \$1,139,856 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Marc and Brenda Riendeau, parcel number RPM0540002001A, adjusted improvement valuation to \$57,480, no adjustment to land valuation for a total valuation of \$129,480 for tax year 2004.

By Motion and Order, meeting as a Board of Equalization in the matter of a Protest of Valuation on behalf of Phillip Aranzamendi, parcel number MHG1310000007AA, adjusted category 46 improvement valuation to \$32,451 for a total of \$45,604 for tax year 2004; parcel number RPG1310000007AA, upheld the assessed value for tax year 2004.

By Motion and Order, pursuant to Idaho Code 67-2345 (1)(d), convened in executive session at 9:17 a.m. on June 30, 2004, to discuss records exempt from public inspection; Indigent. Adjourned at 9:58 a.m. One (1) case approved, two (2) cases denied.

All documents are available for inspection in the office of the Clerk/Auditor/Recorder. The proceedings may also be viewed at <http://www.latah.id.us/Dept/BOCC/Agenda.htm>.

Susan Petersen  
Clerk/Auditor/Recorder

By: Victoria Shortt  
Deputy Clerk of the Board of Latah County Commissioners