

**COMMISSIONERS' PROCEEDINGS**  
**Week of July 4, 2005**

Commissioners John A. "Jack" Nelson, Tom S. Stroschein and Paul J. Kimmell met in regular session on Tuesday, July 5, 2005; Wednesday, July 6, 2005; Thursday, July 7, 2005 and again on Friday, July 8, 2005 the following actions were taken:

Approved, signed and filed request for a Property Tax Hardship Exemption including any late fees and interest on behalf of Debra L. Barnes, MHD12920000080A for tax year 2004.

Approved, signed and filed request by North Latah Highway District for County Clerk to conduct an August 2, 2005 election.

Approved, signed and filed request for Tuition Aid to North Idaho College on behalf of Whitney Frazier.

Approved, signed and filed request to increase hours of Christine M. Nauman, Auditor Assistant, Auditor/Recorder, Department 01B, Line 03, from ½ time to ¾ time, effective July 1, 2005.

Signed and filed notice of receipt of Payments in Lieu of Taxes (PILT) from United States Department of the Interior.

By Motion and Order appointed Deb Meshichnek to the Latah County Board of Community Guardians.

By Motion and Order, sitting as a Board of Equalization, regarding a Request for Casualty Loss on behalf of David LK Nesbitt, RPM03000020100A; assess full value for month of January and adjust for balance of year for a total assessed value of \$73,493 for the tax year 2005. Direct Assessor's Office to make necessary adjustments based on casualty loss.

By Motion and Order, sitting as a Board of Equalization, regarding a Request for Casualty Loss on behalf of Gillian & Terry Coldsnow, RP39N05W138715; adjusted valuation of said property by \$8,087 due to a casualty loss. Improvement valuation to \$76,292 and home site value to \$24,000 for a total adjusted valuation of \$101,320 for tax year 2005. Prorate reduction for May through December.

By Motion and Order, having held a public hearing as provided by law, shall adjust the 2004-2005 Budget as follows:

1. increase CACO Early Childhood Gritman: \$1,450  
Line 2220-00-0523-0000, Project Expense from \$0 to \$1,450 – revenue National Association of Counties

2. a. establish Deary Community Center Project Budget 238-00; \$150,000  
establish lines in the following amounts:

238-00-0526-0001	Contingency	\$17,640.00 (“B” Budget)
238-00-0690-0000	Contracts – Grant Administration	\$18,000.00 (“B” Budget)
238-00-0691-0001	Contracts – Architecture	\$23,814.00 (“B” Budget)
238-00-0807-0000	Capital – Construction	\$90,546.00 (“C” Budget)

For a total of \$150,000 – revenue Idaho Department of Commerce; and

- b. establish Deary Community Center Project Cash Fund in the amount of \$150,000 – revenue Idaho Department of Commerce

These funds are unscheduled revenues or carry forward funds and the expenditure of these funds will be at no additional cost to the taxpayers of Latah County. The Board authorized and directs the County Auditor to make the necessary adjustments.

By Motion and Order, pursuant to Idaho Code 67-2345 (1) (a)&(b), (c), (d), & (f) convened in executive session at 11:07 a.m. on July 5, 2005, to discuss personnel, acquisition of an interest in real property, records exempt from public inspection and litigation. Adjourned at 12:08 p.m.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of Robert C. Peterson, RPM07840020010A; granted the agricultural exemption for tax year 2005. Commissioners Stroschein and Kimmell vote yes, Commissioner Nelson vote no.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of Robert C. Peterson, RPM00000074312A; adjusted the amount of acreage calculated under above parcel number. Direct Assessor’s Office to work with property owners for adjustment.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of Brennan Properties LLC, RPM11400010150A, RPM1140001008A; upheld the valuations for tax year 2005.

Protest of Valuation on behalf of Walser Ranch Inc., RP41N05W024812A, RP41N05W015551A, RP41N05W132403A, RP41N05W230023A, RP41N05W021562A, RP41N05W02340A – hearing continued to Friday, July 8, 2005 at 9:00 a.m.

Protest of Valuation on behalf of Gary Hagen, RPM06850010110A - hearing continued to Monday, July 11, 2005 at 3:30 p.m.

Protest of Valuation on behalf of Steve Casper, RPM10300150040A – hearing continued to Monday, July 11, 2005 at 3:45 p.m.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of David & Marianne Shupe, RPM09600020020A; upheld the valuation for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of John & Sheryl Nilsson, RPM06600020160A; adjusted the improvements value to \$160,000 and upheld the lot valuation to 40,000 for a total of \$200,000 for tax year 2005; due to condition of property.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of Norman & Margaret Nelson, RPM10200040070A; adjusted the improvement to \$148,186 for a total valuation of \$175,586; due to lowering market grade for tax year 2005.

By Motion and Order, pursuant to Idaho Code 67-2345 (1) (d), convened in executive session at 9:01 a.m. on July 6, 2005, to discuss records that are exempt from public inspection, Indigent. Adjourned at 9:07 a.m.; two cases were approved and no cases were denied.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of George Family Trust, RPM965000000I0A; adjusted value to \$110 per square foot to equal \$178,200 total value for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of Spencer Long, RPM965000000D0A; adjusted unit valuation to \$115 per square foot for a total valuation of \$138,000 for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of Richard A. Jacobs, RPM965000000E0A; adjusted value to \$115 per square foot to equal \$124,200 total value for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of Joseph Krasnec, RPM965000000GHA; adjusted unit valuation to \$97 per square foot for a total valuation of \$261,900 for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of Michael Hess, RPM965000000B0A; adjusted the value to \$115 per square foot to equal \$138,000 total valuation for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of Spady Family Trust, RPM965000000F0A; adjusted unit valuation to \$110 per square foot for a total valuation of 224,400 for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding an adjustment of Valuation on behalf of Gritman Medical Center, RPM965000000A0A; adjusted unit valuation to \$110 per square foot for a total valuation of \$157,630 for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding an adjustment of Valuation on behalf of Gritman Medical Center, RPM965000000C0A; adjusted unit valuation to \$110 per square foot for a total valuation of \$163,900 for tax year 2005.

Request for Property Tax Exemption on behalf of Child's Blessing, RPM0660006005AA – hearing continued to Monday, July 11, 2005 at 4:15 p.m.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of Gloria Riedlinger, RPT1565003009AA; upheld assessors value of \$22,500 for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of Gloria Cvancara, RP38N05W277316A; upheld the assessed valuation for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of Sarah Geneva Farnam, RPM09600050020A; upheld assessor's value of \$115,987 for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of David Klingenberg, RPM018000010080A; upheld the assessed valuation of \$176,601 for tax year 2005.

Protest of Valuation on behalf of North Idaho III Limited Partnership, RPM00000164890A – hearing continued to Monday, July 11, 2005 at 4:00 p.m.

By Motion and Order, in regards to the Secure Rural Schools and Community Self-Determination Act of 2000, Title III County Projects, commonly referred to as Craig-Wyden Bill; having published a notification of a 45 day Comment Period in the Moscow-Pullman Daily News; having held a public hearing pursuant to Section 302 (a) Public Law 106-393; shall approve an expenditure in the amount of \$7,000.00 to be used for the Palouse Cooperative Weed Management Area.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of Kirk Hill, RPM00000173995A, RPM00000173965A, RPM00000175880A, RPM04100010080A, RPM04100010070A, RPM0410001006AA, RPM0410001005AA, RPM05200010010A, RPM05200010020A, RPM08000010010A, RPM08000010040A, RPM08000010020A, RPM0840001007AA, RPM0840001002AA, RPM0840001003AA, RPM0840001006AA, RPM0840001004AA, RPM0840001005AA, RPM00000175860A, RPM0660003009AA, RPM0600003001AA, RPM0550004068AA, RPM0560003016AA – hearing continued to Monday, July 11, 2005 at 11:30 a.m.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of Jacob Hill; RPM05200020010A adjusted the value to \$503,840 and RPM0540001035AA adjusted value to \$312,000 due to age and private fee appraisal information supplied by applicant for tax year 2005. Land values stay the same. Adjustment made only to improvements.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of Steven Brandt, RPM00000060235A, RPM00000060440A, RPM00000069060A, RPM00000069765A; upheld valuation of RPM00000069765A; adjusted valuation on remaining parcels by 30% over 2004 values for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of Dominic J. Royael, RPM07500300070A; upheld the assessed value for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of John & Marlene Houser, RPM07850000010A; adjusted the improvement valuation to \$285,369 and upheld the land value for a total assessed value of \$337,369 for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of Richard & Carol Coffman, RPM04700010150A; adjusted value of \$150,571 for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of Larry & Shawn Cernik, RP40N03W360596A; upheld assessed value of \$169,297 for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of Michael Brown & Lorena Pope, RP39N03W112551A; adjusted improvement valuation by reducing square foot value by \$5 for a total assessed value of improvements to \$144,251 due to quality of construction for a total valuation of \$164,582 for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of David Egolf, RPT15400030100A, RPT15400030060A; upheld the assessed valuation for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of G.A.C. Rental LLC, RPM00000071805A, PRM00000070515A, RPM07650010020A; adjusted the total valuation of above total described properties back to 2004 valuations due to lack of uniformity in large commercial properties for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of E. Eric & Jonetta Kurtz, RP41N04W236603A; adjusted assessor's value to \$250,000 for home, cat. 31, for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of Joshua & Tricia Gregg, MH41N04W036023A; approved a homeowners exemption for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of Trever Schell, RPM0660002011AA; upheld assessor value for tax year 2005.

Signed and filed, discussion packet from Appraiser Jerry Coleman, including letter from the Idaho State Tax Commission regarding Interest Rate for Agricultural Lands as Required by Idaho Code 63-602K, for the 2005 Assessment Year; for general agriculture land valuation discussion in Board of Equalization.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation by Werner B Brammer, RP38N03W156113A, PR38N03W169244A, RP38N03W210019A, RP38N03W222550A; upheld the 2005 valuation.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation by Dave Bizeau, RP40N05W288408, RP40N05W289008; upheld assessor value for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of Bertle Spence, RP39N04W330626A; upheld the valuation for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of E & L Stout Farms Inc & Loyola Stout, RP37N05W062406A, RP38N05W316320A, RP38N06W244950A, RP38N06W250011A; upheld assessors value for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of Walser Ranch Inc., RP41N05W024812A, RP41N05W01551A, RP41N05W132403A, RP41N05W230023A, RP41N05W021562A, RP41N05W02340A; upheld valuation for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of Jacob Hill, RP42N05W190669A, RP42N05W186618A, RP42N05W192400A, RP42N05W223022A, RP42N06W241214A, RP42N06W242540A, RP42N05W190469A, RP42N05W190039A, RP42N05W200020A, RP42N05W155525A; upheld the valuation for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation on behalf of Joyce B. Frei Family Trust, RP38N06W130019A, RP38N06W240010A, RP38N05W183297A; upheld assessors value for tax year 2005.

By Motion and Order, sitting as a Board of Equalization, regarding a Protest of Valuation by Gerald & Arla Marousek, RPM08000040020; recognized a \$1500 casualty loss on the improvement value for tax year 2005 due to radon remediation; Commissioners Nelson and Kimmell vote yes, Commissioner Stroschein vote no.

By Motion and Order, pursuant to Idaho Code 67-2345 (1) (d)&(f), convened in executive session at 10:52 a.m. on July 8, 2005, to discuss records exempt from public inspection and litigation. Adjourned at 12:25 p.m.

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: Kara Rickert  
Deputy Clerk for the Board of Latah County Commissioners