

COMMISSIONERS' PROCEEDINGS
Week of June 26, 2006

Commissioners John A. "Jack" Nelson, Tom S. Stroschein and Paul J. Kimmell met in regular session on Monday, June 26, 2006, Commissioners Tom S. Stroschein and Paul J. Kimmell met again on Tuesday, June 27, 2006, Commissioners John A. "Jack" Nelson, Tom S. Stroschein and Paul J. Kimmell met again on Wednesday, June 28, 2006, and Thursday, June 29, 2006 the following actions were taken:

By Motion and Order opened as a Board of Equalization at 9:00 a.m. on Monday, June 26, 2006 through Monday, July 10, 2006.

Approved, signed and filed the Commissioners' Proceedings for the Week of June 19, 2006.

By Motion and Order, approved and signed an Agreement between Clints & Lam Auctioneers and Latah County; County agrees to pay Auctioneer twenty-five percent (25%) of gross proceeds, and to share cost of building rental and advertising; Clints & Lam Auctioneers will provide itemized listing of items sold together with final accounting and payment; auction will be held at the Latah County Fairgrounds on Sunday, July 23, 2006, viewing will be available prior to the start of the auction.

Approved, signed and filed a ten year incremental increase for Lynda Johnson; Legal Assistant, Deputy; Prosecuting Attorney; Department 07, Line 10, effective June 1, 2006.

Approved, signed and filed request to hire Jason Alexander, Detention Deputy; Sheriff, Detention; Department 04E, Line 10, effective July 10, 2006.

Approved, signed and filed a two year incremental increase for Marci Williams; Communications Specialist; Sheriff, Communications; Department 04D, Line 05, effective July 1, 2006.

Approved, signed and filed Taxpayer's Adjustment on behalf of Christ Church, Parcel Number RPM001006001AA; refund in the amount of \$9,661.98 due to State Board of Tax appeals decision. Commissioner Kimmell abstains.

Approved, signed and filed Taxpayer's Adjustment on behalf of New St. Andrews, Parcel Number RPM06800040080A; refund in the amount of \$5,983.64 due to State Board of Tax appeals decision. Commissioner Kimmell abstains.

Approved, signed and filed Taxpayer's Adjustment on behalf of Bernadette Weber Et Al, Parcel Number RP37N05W154865; refund in the amount of \$26.90 to remove acres not removed for Highway 95.

Signed and filed nomination of Shirley Greene for re-appointment to the North Central District Board of Health for a five-year term ending July 1, 2011.

Approved, signed and filed Offsite Computer Access for Rhonda Bunney, Sheriff's Office.

Approved, signed and filed Indemnity Bond in the amount of \$115.88 to Virginia L. Gadwa.

Approved, signed and filed request to surplus equipment – Sheriff's Office.

Approved, signed and filed request to surplus equipment – Auditor's Office.

Approved, signed and filed request for tuition aid to North Idaho College on behalf of Alisha Gilliam.

Signed and filed Emergency Evacuation & Safety Plan for Mary Jane Butters Farm, Farm Fair 2006 – to address Item No. 6 of Large Gathering Ordinance Application approved on May 17th, 2006.

Signed and filed Courthouse Security Committee Meeting Minutes dated April 18, 2006.

Signed and filed Courthouse Security Committee Meeting Minutes dated May 4, 2006.

Signed and filed executed Technical Assistance for Palouse Basin Hydrogeologic Characterization Project Amendment #1 to Contract #CON00689 between Latah County and Idaho Department of Water Resources.

Signed and filed Latah County Vehicle Damage Reports – Sheriff's Office.

Reviewed and Approved Claims Report.

Signed and filed executed Wells Fargo Membership Banking Employer Agreement between Latah County and Wells Fargo to provide Wells Fargo Membership Package to employees, effective July 1, 2006.

Certification of Property Tax reduction applications and preliminary property tax reduction roll, Circuit Breaker Program, for 2006 as presented by the County Assessor, and authorized the roll to be forwarded to the State Tax Commission.

By Motion and Order, pursuant to Idaho Code 67-2345 (1) (d), convened in executive session at 10:00 a.m. on June 26, 2006, to discuss records exempt from public inspection, Indigent Hearing Deliberations. Adjourned at 10:40 a.m.

By Motion and Order, pursuant to Idaho Code 67-2345 (1) (f), convened in executive session at 10:42 a.m. on June 26, 2006, to discuss litigation. Adjourned at 11:02 a.m.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Sojourner's Alliance, Parcel Numbers RPM0660015015BA, RPM0660015014BA, RPM0660015013BA; pursuant to Idaho Code 63-602C approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Kendrick Grange #413, Parcel Number RPK14500140120A; pursuant to Idaho Code 63-602C approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Latah Alliance for the Mentally Ill, Parcel Number RPM0560004001A; pursuant to Idaho Code 63-602C approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Genesee Community Firemen Inc., Parcel Number RPG1300010008AA; pursuant to Idaho Code 63-602C approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Harvard Ladies Aid Society Inc., Parcel Number RP01660010006AA; pursuant to Idaho Code 63-602C approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Goodwill Industries of the Inland Northwest, Parcel Number RPM00010050010A; pursuant to Idaho Code 63-602C approved exemption for tax year 2006. Commissioner Kimmell recused himself.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Trustees, Dudley Loomis American Legion Post #6, Parcel Number RPM0770030012AA; pursuant to Idaho Code 63-602C approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Sunset Senior Citizens, Parcel Number RPK1450004009AA; pursuant to Idaho Code 63-602C approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, having held an Exemption Hearing regarding a Request for Property Tax Exemption by Good Samaritan Society, Parcel Number RPM1000000000HBA; pursuant to Idaho Code 63-602C approved exemption for tax year 2006, partial exemption based on TY05 exemption.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Community Christian Ministries, Parcel Number RPM0001005004BA; set the matter for an exemption hearing at 3:30 PM, Thursday, June 29, 2006 Room 2B, Latah County Courthouse.

By Motion and Order, sitting as a Board of Equalization, having held an exemption hearing regarding a Request for Property Tax Exemption by Appaloosa Horse Club Inc., Parcel Number RPM00000125850A; pursuant to Idaho Code 63-602C approved existing partial exemption for that portion used by the Appaloosa Museum & Heritage Center for tax year 2006.

Continued the Exemption Hearing regarding a Request for Property Tax Exemption by HWS/HWS Ministries Ltd., Parcel Number RPM0270005002AA.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Church of the Nazarene, Parcel Numbers RPM0260002001AA, RPM0260002001BA, RPM02600020020A, RPM02600020030A, RPM02600020040A, RPM02600020050A, RPM02600020060A, RPM02600020070A, RPM02600020080A; pursuant to Idaho Code 63-602B approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Church of the Nazarene, Parcel Number RPM06500020010A; pursuant to Idaho Code 63-602B approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Church of the Nazarene, Parcel Number RPM02600030080A; pursuant to Idaho Code 63-602B approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Church of the Nazarene, Parcel Number RPM02600020090A; pursuant to Idaho Code 63-602B approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Church of the Nazarene, Parcel Numbers RPM0260001001BA, RPM0260001001CA; pursuant to Idaho Code 63-602B approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Church of the Nazarene, Parcel Number RPM02500010060A; pursuant to Idaho Code 63-602B approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Church of the Nazarene, Parcel Number RPM00000170125A; pursuant to Idaho Code 63-602B approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Moscow Christian Life Center, Parcel Numbers RPM0540002014AA, LPM0540002014AA; pursuant to Idaho Code 63-602B approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Roman Catholic Diocese of Boise, Parcel Number RPM1210009001AA; pursuant to Idaho Code 63-602B approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Unitarian Universalist Church of the Palouse, Parcel Number RPM08900010090A; pursuant to Idaho Code 63-602B approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Unitarian Universalist Church of the Palouse, Parcel Number RPM08900010080A; pursuant to Idaho Code 63-602B approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Princeton Church of the Nazarene, Parcel Number RP41N04W103320A; pursuant to Idaho Code 63-602B approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Princeton Church of the Nazarene, Parcel Number MH41N04W103300A; pursuant to Idaho Code 63-602B approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Church of Christ, Parcel Number RPM10300130100A; pursuant to Idaho Code 63-602B approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Mountain View Bible Church, Parcel Number RPM00000197090A; pursuant to Idaho Code 63-602B approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Mountain View Bible Church, Parcel Number RPM0396000002BA; pursuant to Idaho Code 63-602B approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Impact Ministries, Parcel Number RPM00000174820A; pursuant to Idaho Code 63-602B approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Grace Lutheran Church, Parcel Numbers RPP15200320030A, RPP15200320040A; pursuant to Idaho Code 63-602B approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Lael, Inc., Parcel Number RP40N03W228512A; pursuant to Idaho Code 63-602B approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by First Presbyterian Church of Moscow, Idaho, Parcel Number RPM0890004001AA; set the matter for an exemption hearing at 3:00 PM, Thursday, June 29, 2006, Room 2B, Latah County Courthouse.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by The United Church of Moscow, Parcel Number RPM0680002001AA; pursuant to Idaho Code 63-602B approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by The Board of Trustees of the New St. Andrews College Trust, Parcel Numbers RPM0680004007AA, RPM06800040080A; pursuant to Idaho Code 63-602B approved exemption for tax year 2006, with 82.7% of property exempted and 17.3% of property not exempted as decision from Board of Tax Appeals for Parcel Number RPM06800040080A and full exemption on Parcel Number RPM0680004007AA. Commissioner Kimmell abstains.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Christ Church, Parcel Number RPM0001006001AA; pursuant to Idaho Code 63-602B & 63-602E approved exemption for tax year 2006 with 92% of property value exempted and 8% non-exempt as stipulated by the Board of Tax Appeals decision. Commissioner Kimmell abstains.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Kappa Phi Alpha Fraternity, Parcel Number RPM0130003009A; pursuant to Idaho Code 63-602C approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Delta Sigma Phi Fraternity Inc., Gamma Iota Chapter, Parcel Number RPM0190001001AA; pursuant to Idaho Code 63-602C approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Phi Kappa Tau Corporation, Parcel Number RPM1050003006AA; pursuant to Idaho Code 63-602C approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Sigma Nu Fraternity, Parcel Number RPM1050002007AA; pursuant to Idaho Code 63-602C approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, having held an Exemption Hearing regarding a Request for Property Tax Exemption by Faith Ministries Inc./dba Logos School, Parcel Numbers MHM00400010020A, RPM0040001004BA, RPM00400010020A, RPM0040001004CA; pursuant to Idaho Code 63-602B approved exemption for tax year 2006. Commissioner Kimmell recuses himself.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by White Horse Holding Corporation (Pi Kappa Alpha Fraternity), Parcel Number LRM0220001001E; pursuant to Idaho Code 63-602C approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by University of Idaho Foundation, Inc., Parcel Number RP40N05W231803A; set the matter for an exemption hearing at 2:00 p.m., July 3, 2006, Room 2B, Latah County Courthouse; subject to availability of applicant's personal appearance.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by University of Idaho Foundation, Inc., Parcel Number RPM0680003001AA; pursuant to Idaho Code 63-602C approved current partial exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Alpha Kappa Lambda Fraternity, Parcel Number LRM0220001001DA; pursuant to Idaho Code 63-602C approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Pi Omega House Corporation (Kappa Kappa Gamma Fraternity), Parcel Number RPM0130002001AA; pursuant to Idaho Code 63-602C approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Viola Community Club, Parcel Number RP01640001001A; pursuant to Idaho Code 63-602C approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Freeze Church, Parcel Number RP42N05W226612A; pursuant to Idaho Code 63-602B approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Idaho Institute of Christian Education, Parcel Number

RPM01300030060A; pursuant to Idaho Code 63-602C approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Idaho Institute of Christian Education, Parcel Number RPM0130003007AA; pursuant to Idaho Code 63-602C approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Pi Sigma Rho Corporation, Parcel Number RPM1050001011A; pursuant to Idaho Code 63-602C approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Nu House Corporation of Delta Gamma, Parcel Number RPM1050002006AA; pursuant to Idaho Code 63-602C approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Meredith Rice (The Country Chapel and Refuge), Parcel Number RP40N01W200675A; set the matter for an exemption hearing at 2:30 p.m., July 3, 2006, Room 2B, Latah County Courthouse; subject to availability of applicant's personal appearance.

Continued a Request for Property Tax Exemption by Idaho Farm House Club Corporation, Parcel Number LRM0220001001BA to July 3, 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Emmanuel Lutheran Church, Inc., Parcel Number RPM01270010020A; pursuant to Idaho Code 63-602B approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Emmanuel Lutheran Church, Inc., Parcel Number RP38N05W019260A; pursuant to Idaho Code 63-602B approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Emmanuel Lutheran Church, Inc., Parcel Number RPM0127001003AA; pursuant to Idaho Code 63-602B approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Emmanuel Lutheran Church, Inc., Parcel Number RPM00000074950A; pursuant to Idaho Code 63-602B approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Theta Chi, Parcel Number LRM1050001009AA; pursuant to Idaho Code 63-602C approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Epsilon Gamma Zeta of Lambda Chi Alpha Fraternity, Parcel Number RPM1150001003A, RPM1150001005B; pursuant to Idaho Code 63-602C approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Zeta Chi House Corp, Parcel Number RPM0190001004AA; pursuant to Idaho Code 63-602C approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Protest of Valuation by Jed Dennler, LR37N03W061505A; upheld the assessor's value for tax year 2006.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Protest of Valuation by Robert Dennler, RP37N03W061505A; upheld the assessor's value for tax year 2006.

By Motion and Order, pursuant to Idaho Code 67-2345 (1) (d), convened in executive session at 9:02 a.m. on June 28, 2006, to discuss records that are exempt from public inspection, Indigent. Adjourned at 9:35 a.m.; two cases were approved and no cases were denied.

By Motion and Order, having held a public hearing as provided by law, shall adjust the 2005-2006 Budget as follows:

1. **increase Current Expense – Information Services Budget 01-14** **\$500.00**
Increase Current Expense – Information Services Budget line 01-14-0804-0003, Capital – Computer Equipment in the amount of \$500 from \$62,025 to \$62,525 – revenue Rebate; and
2. **establish Violent Sexual Predator Account Fund 35-00** **\$4,000.00**
 - a. establish Violent Sexual Predator Account 35-00 Budget in the amount of \$4,000 – revenue Fees; and
 - b. establish Violent Sexual Predator Account 35-00 Cash Fund for revenue Fees.

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 authorizes and directs the County Auditor to make the necessary adjustments.

Approved, signed and filed request to waive requirement to hold a public hearing regarding Latah Trail Stage 3; direct Andy Grant, Parks and Recreation Director to prepare letter requesting waiver of Idaho Transportation Department public hearing requirement for Latah Trail Phase 3.

Signed and filed information regarding Postage Machine proposals; Board will do a Request for Proposals so a decision can be made by October 1, 2006.

Approved, signed and filed an amended Personnel Change Form for a two year incremental increase for Marci Williams, Communications Specialist; Sheriff, Communications; Department 04D, Line 05, effective June 1, 2006 to reflect correct date of hire and pay grade.

Approved, signed and filed a four year incremental increase for Ryan O'Toole, Detention Deputy; Sheriff, Detention; Department 04E, Line 09, effective June 1, 2006.

Approved, signed and filed a two year incremental increase for Ethan Ogden, Detention Deputy; Sheriff, Detention; Department 04E, Line 08, effective June 1, 2006.

Approved, signed and filed a seven year incremental increase for Jennifer McFarland, Detective; Sheriff, Investigations; Department 04C, Line 04, effective June 1, 2006.

By Motion and Order, sitting as a Board of Equalization in the matter of a Request for Casualty Loss by Donald Miller, RP38N05W038712; exempted value \$52,785 from a

total valuation of \$82,531 due to Casualty Loss for tax year 2006.

By Motion and Order, sitting as a Board of Equalization in the matter of a Protest of Valuation by Ben Jerry Smith, RPJ14200000185A; adjust valuation of residential improvement to \$10 per square foot for total improvement valuation of \$12,160. Land values to remain the same for a total valuation of \$45,398 for tax year 2006.

By Motion and Order, sitting as a Board of Equalization in the matter of a Protest of Valuation by Virgin Trust & Green's Cleaners, RPM0600001004AA; adjust value of Category 42 to \$90,072 and keep assessor value for Category 21 at \$29,040 for tax year 2006.

By Motion and Order, sitting as a Board of Equalization in the matter of a Protest of Valuation by Annajean Flomer, RPM0010001001AA; adjusted improvement value \$83,044 and land value remains same for a total valuation of \$148,544 for tax year 2006.

By Motion and Order, sitting as a Board of Equalization in the matter of a Request for Casualty Loss by Danielle & Zachary Fudge, RP01660013005AA; grant a casualty loss for a value of \$57,391 for tax year 2006.

By Motion and Order, sitting as a Board of Equalization in the matter of a Protest of Valuation by Michael Franek, RPM08600090070A; upheld the assessor's valuation for tax year 2006.

By Motion and Order, sitting as a Board of Equalization in the matter of a Protest of Valuation by Allan Whitcomb, RP40N02W283628A; approved assessor's corrected value for Category 31 of \$44,535 for total valuation of \$65,562 for tax year 2006.

By Motion and Order, sitting as a Board of Equalization in the matter of a Protest of Valuation by Jerome & Kathi Arbiter, RP40N02W170007A; upheld assessor's value for tax year 2006.

By Motion and Order, sitting as a Board of Equalization in the matter of a Request for Casualty Loss by Eva Rosenau, RP39N02W037352A; approved \$18,416 as casualty loss for tax year 2006.

Continued the Protest of Valuation by Another Way Enterprises, LLC, RPM09950010010A, RPM09950010020A to July 5, 2006 at 4:00 p.m.

Protest of Valuation by Merrill & Mary Conitz, RPM1010001003AA – Protest withdrawn by applicant.

By Motion and Order, sitting as a Board of Equalization in the matter of a Protest of Valuation by Brad & Delisa Lindstrom, RPM0530006017AA; approve assessors value for Category 42 at \$343,035 and Category 21 at \$47,410 for a total value of \$390,445 for tax year 2006.

By Motion and Order, sitting as a Board of Equalization in the matter of a Protest of Valuation by Theodore Sharpe, RPP15300040010A; upheld the assessor's value for tax year 2006.

By Motion and Order, sitting as a Board of Equalization in the matter of a Protest of Valuation by Warren & Beth Case, RP39N02W262404A; upheld the assessor's valuation for tax year 2006.

By Motion and Order, sitting as a Board of Equalization in the matter of a Protest of Valuation by Jack & Lanna Hammond; adjusted the assessed value to \$22,500 for tax

year 2006 for Parcel Number RPT15650050050A and upheld the assessor's value for 2006 Parcel Numbers RPT15650030080A, RPT156500030070A, RPT156500030060A.

Rescheduled the Exemption Hearing regarding a Request for Property Tax Exemption by First Presbyterian Church of Moscow, Idaho, Parcel Number RPM0890004001AA to July 5, 2006 at 3:30 p.m.

By Motion and Order, sitting as a Board of Equalization, having held and Exemption Hearing, regarding a Request for Property Tax Exemption by Community Christian Ministries, Parcel Number RPM0001005004BA; pursuant to Idaho Code 63-602B approved exemption for tax year 2006.

By Motion and Order, sitting as a Board of Equalization in the matter of a Protest of Valuation by Ramona Jackson, RP40N02W177277A; set valuation for Category 31 at \$94,573 based on the assessor's recommendation.

By Motion and Order, sitting as a Board of Equalization in the matter of a Protest of Valuation by William & Angela Caldwell, RP40N05W085858A; set value for Category 32 at \$54,978 for tax year 2006.

By Motion and Order, sitting as a Board of Equalization in the matter of a Protest of Valuation by Eric Alsterlund, RP41N06W244794A; upheld the assessor's value for tax year 2006.

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