

COMMISSIONERS' PROCEEDINGS
Week of June 28, 2010

Commissioners Jennifer Barrett, Tom S. Stroschein, and John A. "Jack" Nelson met in regular session on Monday, June 28, 2010, and again on Wednesday, June 30, 2010 the following actions were taken:

By Motion and Order, opened as a Board of Equalization at 9:00 a.m. on Monday, June 28, 2010 through Monday, July 12, 2010.

Approved, signed and filed the Commissioners' Proceedings for the week of June 14, 2010.

Approved, signed and filed the Commissioners' Proceedings for the week of June 21, 2010.

By Motion and Order, approved request from Latah Soil and Water Conservation District to contract with the County Clerk, Susan R. Petersen, to assist in the coordination of their 2010 Supervisors Election with the County General 2010 Election for a fee of \$300.

Approved, signed and filed a two year incremental increase for Stephanie Cochrane, Driver's License Examiner; Sheriff, Administration; Department 04A, Line 10, effective June 1, 2010.

Adopted, signed and filed Resolution 2010-21 "Correction of Resolution 2010-20" to declare the establishment of a dedicated fund for the collection of fees from recording cost fee increase, for the first page of all recorded documents, to provide revenue to convert historical recording records to digital records; to correct the fee amount stated in Resolution 2010-20 which was adopted on June 21, 2010.

By Motion and Order, approved and signed Agreement between Latah County and Idaho Association of Counties (IAC) for the purpose of having Medical Review of Indigent cases; County agrees to forward Medical Applications from the County Medically Indigent Program which have a request of more than \$50,000 to IAC, IAC will then forward the Claim to Idaho Medical Review, LLC (IMR) for review; the County will pay at a rate of \$210.00 per hour plus expenses; this Agreement shall be in full force and effect from May 10, 2010 through April 10, 2011.

Adopted, signed and filed Resolution 2010-22 to transfer funds from Solid Waste Collections Fund 23-00 to Current Expense Fund 01-00 to offset postage costs for solid waste mailings.

Signed and filed Latah County Insurance Claims Report dated June 22, 2010.

Signed and filed Expenditure Activity Summary as submitted by County Clerk.

Reviewed and Approved Claims Reports.

By Motion and Order, pursuant to Idaho Code 67-2345 (1) (d), convened in executive session at 10:15 a.m. on June 28, 2010, to discuss records that are exempt from public disclosure. Adjourned at 10:25 a.m.

By Motion and Order, pursuant to Idaho Code 67-2345 (1) (d), convened in executive session at 11:05 a.m. on June 28, 2010, to discuss records that are exempt from public disclosure, Hardship. Adjourned at 11:08 a.m.

Approved, signed and filed a request for Hardship on behalf of Bryon Branting, Parcel Number RPM06600140030A; cancellation in the amount of \$999.26 for tax year 2007.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Casualty Loss Exemption by Grinolds LLC, Parcel Number RP38N01W080122A: approved the casualty loss for 2010 in the amount of \$52,063 for a net taxable value of \$97,623 due to fire on May 21, 2010.

Continued an Application for Casualty Loss Exemption by Louis and Anne Lively, Parcel Number RP41N03W092419A in order to meet with property owner.

By Motion and Order, sitting as a Board of Equalization, in the matter of an Appeal of Property Assessment by Kerry & Maria Russell, Parcel Number RP41N04W176167A; uphold the Assessor's Valuation of \$204,976 for 2010.

By Motion and Order, sitting as a Board of Equalization, in the matter of an Appeal of Property Assessment by Daniel Blanco, Parcel Number RP39N05W012100A: uphold the Assessor's Valuation of \$216,471 less Homeowner's Exemption for a Net Taxable Value of \$123,885 for 2010.

By Motion and Order, sitting as a Board of Equalization, based on recommendation of the County Assessor's Office, regarding Parcel Number RPD1280016006AA, owned by Leah Dahl; grant the Homeowner's Exemption for 2010 in the amount of \$69,674 for a net taxable value for 2010 to be \$69,674.

By Motion and Order, sitting as a Board of Equalization, based on recommendation of the County Assessor's Office, regarding Parcel Number RP37N04W068840A, owned by Randy & Delores Hall; grant the Homeowner's Exemption for 2010 in the amount of \$68,139 for a net taxable value for 2010 to be \$80,439.

Continued an Appeal of Property Assessment by James & Deborah Grant, Parcel Number RPJ14360010010A for further deliberations.

By Motion and Order, sitting as a Board of Equalization in the matter of an Appeal of Property Assessment by Marvin & Jaime Alderman, Parcel Number RP39N02W034202A; no action taken as appeal was withdrawn by Appellant.

Approved, signed and filed the Renewal of Property Tax Exemption by Board of Regents of the University of Idaho, Parcel Number RP40N05W231803A; pursuant to Idaho Code 63-602A for Tax Year 2010.

Approved, signed and filed the Renewal of Property Tax Exemption by Mountain View Bible Church, Parcel Numbers RPM00000197090A, RPM0396000002BA, & RPM00000197070A; pursuant to Idaho Code 63-602B for Tax Year 2010.

Approved, signed and filed the Renewal of Property Tax Exemption by St. Mark's Episcopal Church, Parcel Numbers RPM0001010006AA & RPM0001010007AA pursuant to Idaho Code 63-602B for Tax Year 2010.

Approved, signed and filed the Renewal of Property Tax Exemption by Paradise Lodge 17 - AF&AM, Parcel Number RPM10400010060A; pursuant to Idaho Code 63-602C for Tax Year 2010, 50% exempt.

Approved, signed and filed the Renewal of Property Tax Exemption by Theta Chi, Parcel Number LRM1050001009AA; pursuant to Idaho Code 63-602C for Tax Year 2010.

Approved, signed and filed the Renewal of Property Tax Exemption by Inland Northwest Council Endowment Properties LLC, Parcel Numbers RP41N03W010001A, RP42N03W367886A, & RP42N03W364846A; pursuant to Idaho Code 63-602C for Tax Year 2010.

Approved, signed and filed the Renewal of Property Tax Exemption by White Horse Holding Corporation - Pi Kappa Alpha Fraternity, Parcel Number LRM0220001001EA; pursuant to Idaho Code 63-602C for Tax Year 2010.

Approved, signed and filed the Renewal of Property Tax Exemption by Idaho Alumni Association of Alpha Gamma Rho, Inc., Parcel Number LRM0220002001AA; pursuant to Idaho Code 63-602C for Tax Year 2010.

Approved, signed and filed the Renewal of Property Tax Exemption by Kendrick Grange #413, Parcel Number RPK14500140120A; pursuant to Idaho Code 63-602C for Tax Year 2010.

By Motion and Order, pursuant to Idaho Code 67-2345 (1) (d), convened in executive session at 9:09 a.m. on June 30, 2010, to discuss records that are exempt from public disclosure, Indigent. Adjourned at 10:12 a.m.; one case was approved and no cases were denied.

By Motion and Order, pursuant to Idaho Code 67-2345 (1) (d), convened in executive session at 10:20 a.m. on June 30, 2010, to discuss records that are exempt from public disclosure, Hardship. Adjourned at 10:36 a.m.

By Motion and Order, sitting as a Board of Equalization in the matter of an Appeal of Property Assessment by Richard & Donna Inman, Parcel Number RPJ1415000016AA; upheld the Assessor's Valuation of \$101,054 less Homeowner's Exemption for a Net Taxable Value of \$50,527 for 2010.

By Motion and Order, sitting as a Board of Equalization in the matter of an Appeal of Property Assessment by Ridge Crest Farms Co., Parcel Numbers RP38N04W350149A, RP38N04W350149A, RP37N04W020006A, RP38N04W366140A, RP38N03W314918A, RP37N04W012406A, & RP37N03W051705A; take no action as the Appeal was withdrawn by Appellant.

By Motion and Order, sitting as a Board of Equalization in the matter of an Appeal of Property Assessment by UPH LLC, Parcel Number RPM1040001008AA; take no action as the Appeal was withdrawn by Appellant.

By Motion and Order, sitting as a Board of Equalization in the matter of an Appeal of Property Assessment by Martin & Patricia Fabricius, Parcel Numbers RP38N04W340298A, RP38N04W266110A, RP38N0W278571A, & RP38N04W350739A; upheld the Assessor's Valuation for 2010 for each parcel.

By Motion and Order, sitting as a Board of Equalization in the matter of an Appeal of Property Assessment by Paul and Heather Nelson, Parcel Number RPM00000070531A: adjusted the assessed value for tax year 2010 on category 42 to \$271,000 for a total valuation of \$440,000 due to re-examination of comparables plus difference of square footings on comparable #2.

By Motion and Order, sitting as a Board of Equalization in the matter of an Appeal of Property Assessment by Steve Sampson, Parcel Number MH18CT00007BA: uphold the corrected Assessor's Valuation of \$3,000 for 2010.

Appeal of Property Assessment by Carol Bauer, Parcel Number RPM1030007014A; rescheduled as requested by appellant for Friday, July 9, 2010 at 9:30 a.m.

By Motion and Order, approved the signatures of the Board of Commissioners and the Auditor's signature on the Statement of Assurances that all pertinent information has been provided for audit year ending September 30, 2009 as prepared by Hayden & Ross, P.A., Certified Public Accountants, Moscow, Idaho.

By Motion and Order, approved Agreement for Services to be performed and completed by Hayden & Ross, P.A., Certified Public Accountants, for Latah County for the service of auditing the financial statements of Latah County for the year ending September 30, 2009; for an amount not to exceed \$14,900.

By Motion and Order, approved the Audited Financial Statements for the Year Ended September 30, 2009 as prepared by Hayden & Ross, P.A., Certified Public Accountants, Moscow, Idaho.

By Motion and Order, sitting as a Board of Equalization in the matter of an Appeal of Property Assessment by Connely Family CP, Parcel Number RPM00000075890A: upheld the Assessor's Valuation of \$436,200 for 2010.

By Motion and Order, sitting as a Board of Equalization in the matter of an Appeal of Property Assessment by Wal-Mart Stores Inc., Parcel Number RPM03850010010A: take no action as the Appeal was withdrawn by Appellant.

Signed and filed Transcript of Protest of Tax Valuation before the Board of Latah County Commissioners on July 12, 2004.

By Motion and Order, pursuant to Idaho Code 67-2343, amended the agenda as follows: to review and approve claims as they can not wait until the next scheduled meeting of the Board. Further, to review an Appeal of Property Assessment received by the Auditor's office on Wednesday, June 30 from Palouse River and Coulee City Railroad to determine course of action. Item can not wait until the following week due to matter being a Board of Equalization matter.

Reviewed and Approved Claims Report.

Signed and filed memo from Clerk Susan R. Petersen regarding timeliness issue of a Board of Equalization Appeal of Property Assessment received from Palouse River and Coulee City Railroad; filing is timely.

By Motion and Order, sitting as a Board of Equalization in the matter of an Appeal of Property Assessment by Assisted Living Concepts Inc., Parcel Number RPM07950000110A: upheld the Assessor's Valuation of \$2,458,250 for 2010.

By Motion and Order, sitting as a Board of Equalization in the matter of an Appeal of Property Assessment by Debra Meshishnek, Parcel Number RP40N02W200450A: granted the Homeowner's Exemption for 2010.

By Motion and Order, sitting as a Board of Equalization in the matter of an Appeal of Property Assessment by Jack and Lanna Hammond take the following actions: Parcel Number RPT15650030080A: adjusted the assessed value for tax year 2010 to \$10,000 due to topography of property; and for Parcel Number RPT15650050050A: adjusted the assessed value for tax year 2010 to \$20,000 also do to topography of property.

By Motion and Order, sitting as a Board of Equalization in the matter of an Appeal of Property Assessment by David Dennler, Parcel Number RPJ139000D001CA : adjusted the assessed value for tax year 2010 on category 20 to \$7,000 for a total valuation of 9,620 due to property being located in the flood plain.

By Motion and Order, sitting as a Board of Equalization in the matter of an Appeal of Property Assessment by Willard Nelson, Parcel Number RPG13750010010A: upheld the Assessor's Valuation of \$99,593 for 2010.

By Motion and Order, sitting as a Board of Equalization in the matter of an Appeal of Property Assessment by Gerald and Tanya Gorbett take the following actions: For Parcel Number RP38N03W341800A – adjusted the assessed value for tax year 2010 by changing category 12 to category 10, for a value of \$34,500; and category 5, for a value of \$2,707; for a total Assessed Value of \$37,207. Homeowner's Exemption will be applied to category 10. And for Parcel Number RP38N03W354040A– adjusted the assessed value for tax year 2010 by changing category 18 to category 5 for a total Assessed Value of \$184 as property owner has completed the Agricultural eligibility determination form for said parcels.

By Motion and Order, sitting as a Board of Equalization in the matter of an Appeal of Property Assessment by John Hedler, Parcel Number RPJ1420000003AA: adjusted the assessed value for tax year 2010 on category 41 to \$213,678 for a total valuation of \$265,772 due to location and sales.

By Motion and Order, sitting as a Board of Equalization in the matter of an Application for Casualty Loss Exemption by Louis and Anne Lively, Parcel Number RP41N03W092419A: approved the casualty loss for 2010 in the amount of \$39,075, for a net taxable value of \$63,395 due to fire on April 26, 2010.

By Motion and Order, sitting as a Board of Equalization, based on recommendation of the County Assessor's Office, regarding property owned by William Larsen make the following adjustments for 2010: For Parcel Number RP37N05W133174A, change category 18 to category 3 for a value of \$1,398; and for Parcel Number RPG1330000002AA, retain one (1) acre in category 20 for a value of \$39,000 and change the remaining 13.140 acres from category 20 to category 3 for a value of \$6,123. Homeowner's Exemption and Circuit Breaker still apply to this parcel.

By Motion and Order, sitting as a Board of Equalization, based on recommendation of the County Assessor's Office, regarding Parcel Number MH40N05W032713A owned by Robert Kramer, shall remove said parcel from the property rolls as mobile has been removed from the property.

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