

**COMMISSIONERS' PROCEEDINGS**  
**Week of July 5, 2010**

Commissioners Jennifer Barrett and John A. "Jack" Nelson met in regular session on Thursday, July 8, 2010, and again on Friday, July 9, 2010 the following actions were taken:

By Motion and Order, sitting as a Board of Equalization, in the matter of an Appeal of Property Assessment by Matthew & Jessica Anderson, Parcel Number RPJ14200000200A: adjusted the assessed value for tax year 2010 on category 41 to \$229,324 for a total valuation of \$310,083 due to market and limit amount of increase for one year.

By Motion and Order, sitting as a Board of Equalization, in the matter of an Appeal of Property Assessment by Vickie Fadness, Parcel Number RPG1370003001BA: adjusted the assessed value for tax year 2010 on category 41 to \$82,448 for a total valuation of \$110,448 due to condition of house.

By Motion and Order, sitting as a Board of Equalization, in the matter of an Appeal of Property Assessment by Beverly Rhoades, Parcel Number RPG1300020005AA: adjusted the assessed value for tax year 2010 on category 41 to \$82,667 for a total valuation of \$103,667 as recommended by Assessor's Office.

By Motion and Order, sitting as a Board of Equalization, in the matter of an Appeal of Property Assessment by Potlatch Grain and Seed, upheld the Assessor's Corrected Valuations for 2010 on all parcels as follows: Parcel Number RP41N04W092019A total Assessed Value of \$4,750; Parcel Number RP41N04W091009A total Assessed Value of \$4,750; Parcel Number RP41N04W091819A total Assessed Value of \$15,200; and Parcel Number RP41N04W090509A total Assessed Value of \$29,700.

By Motion and Order, sitting as a Board of Equalization, in the matter of an Appeal of Property Assessment by Kelly & DeAnna Dishman, Parcel Number RP38N01W130620A: adjusted the assessed value for tax year 2010 by changing category 18 to category 7 for a total value of 6,120 as recommended by the Assessor's Office due to having received signed Forestland Designation paperwork from the Appellant.

By Motion and Order, sitting as a Board of Equalization, in the matter of an Appeal of Property Assessment by Edward Kottke, Parcel Number RP39N05W274823A: adjusted the assessed value for tax year 2010 on category 31 to \$34,878 and for a total valuation of \$96,010 as agreed upon by the Appellant and Assessor's Office.

By Motion and Order, pursuant to Idaho Code 67-2343, amended the agenda to reschedule all meetings for Wednesday, July 7, 2010 as noted on the Proposed Amended Agenda (attached) due to lack of quorum as a result of an unexpected medical situation.

By Motion and Order, sitting as a Board of Equalization, in the matter of an Appeal of Property Assessment by Paul Clark, Trustee of the Ingrid Fischer Special Needs Trust, Parcel Number MH02CT00031AA: adjusted the assessed value for tax year 2010 on category 65 to \$16,378 and on category 47 to \$1,562 for a total valuation of \$17,940 as agreed upon by Appellant and Assessor's Office.

By Motion and Order, sitting as a Board of Equalization, in the matter of an Appeal of Property Assessment by James and Deborah Grant, Parcel Number RPJ14360010010A: adjusted on category 41 to \$188,488 for a total valuation of \$224,388 due to assessed value of comparable sales 3 and 4.

By Motion and Order, sitting as a Board of Equalization, in the matter of an Appeal of Property Assessment by Shenghan Xu & Li Tan, Parcel Number RPM04960000080A: adjusted the assessed value for tax year 2010 on category 41 to \$194,782 for a total valuation of \$237,782 as agreed upon by the Appellant and the Assessor's Office.

By Motion and Order, sitting as a Board of Equalization, in the matter of an Appeal of Property Assessment by TWB, LLC, Parcel Number RPM0340001012CA: adjusted the assessed value for tax year 2010 on category 21 to \$35,000 and on category 42 to \$14,300 for a total valuation of \$49,300 as agreed upon by Appellant and Assessor's Office.

Continued an Appeal of Property Assessment by Larson-Fountain Sky Ranch Trust, Parcel Number RP39N05W20004GA.

Signed and filed Compensation Committee Minutes dated May 6, 2010.

Signed and filed Compensation Committee Minutes dated May 11, 2010.

Filed Compensation Committee Review and Recommendations dated May 11, 2010:

1. Approved revised job descriptions with no changes in points or grade: Deputy Treasurer I – Tax Collector; Chief Deputy Court Clerk; Deputy Court Clerk II – Scanning; and Deputy Court Clerk II – Criminal Filing Clerk.
2. Hold for Discussion the revised job description with change to points but not grade: Deputy Court Clerk III – Traffic and Misdemeanor Front Counter.
3. Hold for Discussion the revised job descriptions with changes to points and grade: Deputy Court Clerk III – Magistrate Criminal Lead; Deputy Court Clerk III – Magistrate Civil Jury Commissioner; Deputy Court Clerk II – Lead Filing Clerk; and Deputy Court Clerk II – Citation and Appeals.

Signed and filed Courthouse Security Committee Meeting minutes dated June 24, 2010.

Signed and filed Final Decision and Order before the Idaho Board of Tax Appeals in the matter of the appeal of Catmandoo, LLC from the decision of the Board of Equalization of Latah County for tax year 2009; decision of Latah County Board of Equalization was affirmed.

By Motion and Order, approved the request for payment as attached and detailed for Payment Request No. 6 for the Onaway Community Development Block Grant Water Project Contract #09-II-14-PF in the amount of \$4,475 for administration services provided by Walter M. Steed & Associates and \$96,899 for construction for a total of \$101,374. Request has been submitted by Walter Steed, Grant Administrator.

By Motion and Order, approved and signed a Banquet Event Order for the Regional Quarterly Breakfast to be held at the University Inn Best Western on Wednesday, July 14, 2010.

Approved, signed and filed request for Outside Door Key Fob for Kara Rickert, Commissioners Office.

Signed and filed Court Assistance Office Report for June 2010.

Approved, signed and filed Joint Resolution No. 2010-12 between the City Council of the City of Moscow, Latah County Commissioners, and North Latah County Highway District Commissioners recognizing the dangerous condition of US 95 from Thorncreek Road North to the Moscow city limits and encouraging Idaho State and Federal decision-makers to improve said highway to avoid further injury and loss of life to citizens utilizing US Highway 95.

Reviewed and approved Claims Reports.

Signed and filed memo from Clerk Susan Petersen dated July 8, 2010 regarding timeliness of filing for BOE Appeal received from Berton Brodee (Brocke), direct deputy clerk to schedule appeal.

By Motion and Order, sitting as a Board of Equalization, in the matter of an Appeal of Property Assessment by James and Hazel Candler, Parcel Number RPK1470096006AA: upheld the Assessor's Valuation of \$85,407 for 2010 less Homeowner's Exemption for a Net Taxable Value of \$42,703.

By Motion and Order, pursuant to Idaho Code 67-2345 (1) (d), convened in executive session at 3:43 p.m. on July 8, 2010, to discuss records that are exempt from public disclosure, Indigent. Adjourned at 3:46 p.m.; no cases were approved or denied, one case was continued.

By Motion and Order, sitting as a Board of Equalization, in the matter of a Request for Property Tax Exemption by Genesee Rim Riders, Inc., Parcel Number RPG1300027001AA: set the matter for an exemption hearing at 4:30 p.m. on Monday, July 12, 2010, in Room 2B, Latah County Courthouse.

By Motion and Order, sitting as a Board of Equalization, in the matter of an Appeal of Property Assessment by Rodney & Cynthia Lane, Parcel Number RP0100000000EAA: upheld the Assessor's Valuation of \$91,796 for 2010.

By Motion and Order, sitting as a Board of Equalization, in the matter of an Appeal of Property Assessment by Carol Bauer, Parcel Number RPM1030007014A: upheld the Assessor's Valuation of \$379,620 for 2010.

By Motion and Order, sitting as a Board of Equalization, in the matter of an Appeal of Property Assessment by George & Shirley Alderman, Parcel Numbers RP38N05W200169A, RP38N05W201359A, RP38N05W162425A, RP38N05W163025A, RP38N05W170426A, RP38N05W174966A, RP38N05W200139A, & RP38N05W212540A: uphold the Assessor's Valuation for 2010 on all parcels.

By Motion and Order, sitting as a Board of Equalization, in the matter of an Appeal of Property Assessment by Ethan and Kimberly Wright, Parcel Number RPM0060001001AA: grant 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 Don Brown, took the following actions: for Parcel Number RPK1470101007AA: adjusted the assessed value for tax year 2010 on category 20 to \$12,000 for a total valuation of \$38,918; and for Parcel Number RPK1470101005BA: adjusted the assessed value for tax year 2010 on category 20 to \$12,000; and on category 41 to \$15,000 for a total valuation of \$27,000 due to condition of rental house and usable sizes of lots.

By Motion and Order, sitting as a Board of Equalization, in the matter of an Appeal of Property Assessment by Norene Bennett on behalf of Bertle Spence, Parcel Number RP39N04W344907A: adjusted the assessed value for tax year 2010 by changing category 18 to category 6 for a total value of \$272 as agreed upon by Appellant and Assessor's Office.

Approved, signed and filed a Taxpayer's Adjustment on behalf of Lori Meier, Parcel Number RPM06100390010A: cancellation in the amount of \$1,742 for 2009 due to office error in removing Homeowner's Exemption.

By Motion and Order, sitting as a Board of Equalization, based on recommendation of the County Assessor's Office, regarding Parcel Number RPM06100390010A owned by Lori Meier: granted the Homeowner's Exemption for 2010 and approved Taxpayer's Adjustment form, due to assessor error in removing Homeowner's Exemption.

By Motion and Order, sitting as a Board of Equalization, in the matter of an Appeal of Property Assessment by Dewayne or Tamyé Lisher, Parcel Number RP41N03W081658A: upheld the Assessor's Valuation of \$125,456 for 2010, less Homeowner's Exemption for a Net Taxable Value of \$57,128.

By Motion and Order, sitting as a Board of Equalization, in the matter of an Appeal of Property Assessment by Jeff A. Smith, Parcel Number RPM00000075300A: adjusted the assessed value for tax year 2010 on category 41 to \$74,666 for a total valuation of \$114,666 as agreed upon by Appellant and Assessor's Office.

Continued an Appeal of Property Assessment by Darrell Stout, Parcel Number RP38N04W279007A to Monday, July 12, 2010.

By Motion and Order, sitting as a Board of Equalization, in the matter of the following Appeals of Property Assessment, take the following actions: for Creekside Seniors, LP, Parcel Number RPM09850040010A: upheld the Assessor's Valuation of \$2,418,968 for 2010. and for Creekside Properties, LP, Parcel Number RPM00000175755A: upheld the Assessor's Valuation of \$2,813,326 for 2010.

By Motion and Order, sitting as a Board of Equalization, in the matter of an Appeal of Property Assessment by Hayden Land Investments, Parcel Number RPM00000175745A: adjusted the assessed value for tax year 2010 on category 21 to \$261,750 for a total valuation of \$261,750 due to wet lands area on property.

By Motion and Order, sitting as a Board of Equalization, in the matter of an Appeal of Property Assessment by Brady & Dani Bain, Parcel Number RPG1310003006BA: upheld the Assessor's Valuation of \$103,716 for 2010, less Homeowner's Exemption for a Net Taxable Value of \$68,287.

By Motion and Order, sitting as a Board of Equalization, in the matter of an Appeal of Property Assessment by Lori L. English, Parcel Number RPG1380003007CA: adjusted the assessed value for tax year 2010 on category 41 to \$105,264 for a total valuation of \$126,264 less Homeowner's Exemption as agreed upon by Appellant and Assessor's Office.

By Motion and Order, sitting as a Board of Equalization, in the matter of an Appeal of Property Assessment by Terry Stephenson, Parcel Number RP40N01W212715A: upheld the Assessor's Valuation of \$151,279, less Homeowner's Exemption, for a Net Taxable Value of \$77,989 for 2010.

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](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