



Cassia County Board of Commissioners

REGULAR MEETING MINUTES

Monday, July 8, 2024

*Cassia County Courthouse • Commission Chambers
1459 Overland Ave • Room 206 • Burley ID 83318*

9:00 AM

The Cassia County Board of Commissioners met today at the place and time as posted by agenda pursuant to Idaho Code § 74-204 for Open Meetings Law.

ACTION AGENDA ITEMS

- 1) 9:08 AM Call to order
- 2) Pledge of Allegiance and prayer
- 3) 9:09 AM Roll call

Roll Call.

Present: Leonard M. Beck - Chair, Kent R. Searle - Member, Bob Kunau - Member, Sharene Ahlin - Deputy Clerk (Not voting).

- 4) 9:10 AM Calendar, meetings, committee reports, and correspondence were reviewed.
- 5) 9:14 AM Approve payables for 7/8/2024

9:14 AM **Motion and Action:** Approve payables as presented on 7/8/2024 in the amount of \$998,714.16, **Moved by** Bob Kunau - Member, **Seconded by** Kent R. Searle - Member. Motion passed unanimously.

- 6) Approve minutes from 6/24/2024, 6/27/2024, 7/1/2024, and 7/3/2024 and 7/5/2024

9:19 AM **Motion and Action:** Approve minutes from 6/24/2024 as presented, **Moved by** Kent R. Searle - Member, **Seconded by** Bob Kunau - Member. Motion passed unanimously.

9:19 AM **Motion and Action:** Approve minutes from 6/27/2024 as presented, **Moved by** Kent R. Searle - Member, **Seconded by** Bob Kunau - Member. Motion passed unanimously.

9:20 AM **Motion and Action:** Approve minutes from 07/01/2024 as presented, **Moved by** Bob Kunau - Member, **Seconded by** Kent R. Searle - Member. Motion passed unanimously.

9:21 AM **Motion and Action:** Approve minutes from 7/03/2024 as presented, **Moved by** Kent R. Searle - Member, **Seconded by** Bob Kunau - Member. Motion passed unanimously.

9:22 AM **Motion and Action:** Approve minutes from 7/05/2024 as presented, **Moved by** Kent R. Searle - Member, **Seconded by** Bob Kunau - Member. Motion passed unanimously.

- 7) 9:22 AM Review and approval of Alcohol License applications for which there is a transcribable verbatim record of the proceedings as required by Idaho Code 23-1015.

**CASSIA COUNTY COMMISSION
REGULAR SESSION
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Instrument # 2024002720

BURLEY, CASSIA, IDAHO

7-22-2024 12:55:23 PM No. of Pages: 10

Recorded for : CASSIA COUNTY COMMISSIONERS

JOSEPH LARSEN

Fee: 0.00

Ex-Officio Recorder Deputy

Index to: COMMISSIONERS MINUTES

EV

- a) Ace Hardware - Bottled/canned beer OFF premises
- b) Edgewater Restaurant - Burley Liquor License, Draft beer, Bottled/canned beer ON and OFF premises, Retain wine, Wine by the drink
- c) Estrellita's Market - Bottled/canned beer OFF premises
- d) Family Dollar - Bottled/canned beer OFF premises, Retail wine
- e) Farmer's Corner, Burley - Bottled/canned beer OFF premises, Retail wine
- f) Farmer's Corner, Oakley - Bottled/canned beer OFF premises, Retail wine
- g) Hansen's Hub - Bottled/canned beer OFF premises
- h) Maverik #512 - Bottled/canned beer OFF premises, Retail wine
- i) Taqueria El Mirador - Bottled/canned beer ON premises, Wine by the drink
- j) Wick's Steak Place - Declo Liquor License, Draft beer, Bottled/canned beer ON and OFF premises, Retail wine, Wine by the drink
- k) City of Burley - River's Edge golf club – Bottled/canned beer ON and OFF premises, Retail wine, wine by the drink

9:33 AM **Motion and Action:** Approve the Alcohol License applications as presented, **Moved by** Kent R. Searle - Member, **Seconded by** Bob Kunau - Member. Motion passed unanimously.

8) Personnel Matters - Change of Status Requests.

There were none to be considered.

9) 2:10 PM Executive Sessions

2:10 PM **Motion and Action:** Enter Executive Session pursuant to Idaho Code § 74-206 (1) (b) to consider personnel issues, **Moved by** Bob Kunau - Member, **Seconded by** Kent R. Searle - Member.

Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 3).

Yes: Kent R. Searle - Member, Bob Kunau - Member, Leonard M. Beck - Chair.

2:36 PM Upon exit of Executive Session, the board took the matter under advisement.

10) 9:52 AM Sign all documents as part of adopting Cassia County's Title VI Plan

9:53 AM **Motion and Action:** Approve signing Cassia County's 2024 Title VI Non-Discrimination Plan, as presented, **Moved by** Bob Kunau - Member, **Seconded by** Kent R. Searle - Member. Motion passed unanimously

11) 9:56 AM Consider request for funding from Region IV Development for FY2025

9:57 AM **Motion and Action:** Approve request from Region IV in the amount of \$2,737.00 as presented, **Moved by** Bob Kunau - Member, **Seconded by** Kent R. Searle - Member. Motion passed unanimously.

12) 11:24 AM Consider ESRI renewal for ArcGIS Desktop Primary and Secondary Licenses Maintenance for the Building and Zoning Department

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11:25 AM **Motion and Action:** Approve ESRI renewal for \$3,150.00 as presented, **Moved by** Bob Kunau - Member, **Seconded by** Kent R. Searle - Member. Motion passed unanimously.

13) 11:26 AM Adopt and execute Ordinance 2024-07-01 regarding Cranney Zone Amendment

11:26 AM **Motion and Action:** Adopt Ordinance 2024-07-01 regarding Cranney Zone Amendment as presented, **Moved by** Kent R. Searle - Member, **Seconded by** Bob Kunau - Member. Motion passed unanimously.

14) 4:23 PM Final decisions on pending FY2025 Budgets matters

- a) Many departmental budgets were reviewed for commissioner approval and/or recommendations.
- b) It was discussed that differential pay would not be included for the city or county law enforcement
- c) Insurance allocation to be increased by 2% by recommendation of the budget officer, with that increase to be funded by the county.

5:24 PM Bob Kunau departed the meeting.

15) 11:52 AM Discuss air ambulance dispatching and membership agreements

- a) Mandy Baker commented regarding a recent accident involving one of her children. Her child was flown to Portneuf Medical Center in Pocatello. They have no health insurance; however, they do have a Life Flight membership. She stated that Life Flight had advised that Classic Air is no longer a reciprocating member for a Life Flight membership. The transport bill was over \$50,000.00. Classic Air had clarified that they will still honor the membership but only after health insurance has paid; they indicated that they wouldn't honor the membership if there was no health insurance.
- b) Records from previous Board of County Commissioner meetings were reviewed in which Classic had stated that they would still honor the Life Flight memberships. It was discussed that questions remain regarding the memberships.
- c) It was discussed that there may be a need for a third air ambulance to provide service to the area.
- d) Chair Beck suggested that representatives of the air transport services be scheduled to appear during an upcoming meeting to answer questions in regards to the matters.

12:19 PM **Motion and Action:** Recess for lunch, **Moved by** Kent R. Searle - Member, **Seconded by** Bob Kunau - Member. Motion passed unanimously.

2:07 PM Reconvene meeting

SCHEDULED ACTION AGENDA ITEMS

16) 9:34 AM Consider Coroner's request to purchase vehicle - Rinehart

9:43 AM **Motion and Action:** Approve purchase of 2015 Chevy Suburban from Kim Hansen Chevrolet in an amount of up to \$20,000.00 as presented, **Moved by** Kent R. Searle - Member, **Seconded by** Bob Kunau - Member. Motion passed unanimously.

17) 9:59 AM Board of Equalization Hearing

9:59 AM **Motion and Action:** Enter into a Board of Equalization Hearing, **Moved by** Bob Kunau - Member, **Seconded by** Kent R. Searle - Member. Motion passed unanimously.

**CASSIA COUNTY COMMISSION
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- a) 10:00 AM Procedural instructions were read for the record.
- b) 10:00 AM RPBGP510050300 - Kidd, Galen R.
 - i) 10:03 AM All participants were sworn in
 - ii) 10:04 AM Mr. Kidd discussed that he had filed an appeal with the Board of Equalization in 2023, with sales data that were more recent than the January 1, 2023 assessment date for the 2023 property roll. He expressed his opinion that the property had been over valued based upon the research he had done, comparing to properties sold within two blocks of his home.
 - iii) Kidd discussed that property had been assessed at \$370,750.00 for 2024, and had a net taxable value after the home owner's exemption of \$245,750.00. He argued that the net taxable value should be \$217,486.00 based upon the market values of real receipts. It was discussed that some of the comparable properties presented had improved lots. He stated that market values will drop when interest rates are up as there will be fewer buyers at those rates.
 - iv) Chair Beck noted that several of the comparable properties referred to had sales prices in excess of the assessed value for the appellant's property. It was clarified that the square footage differed.
 - v) Assessor Adams noted that the appellant's assessed value was within ten percent of current market, which is the standard from the state.
 - vi) Mr. Kidd responded that the value he felt his home was worth was about ten percent off of the assessor's value.
 - vii) Chief Deputy Appraiser Mirella Mancias reviewed some of the comparable properties that they had on file, and she expressed that she felt that the assessed value was accurate. A couple of 2024 sales were also discussed for information, noting that they will apply towards the study for values for the next tax year.
 - viii) Commissioner Searle reviewed the comparable properties offered by each side.
 - ix) Chair Beck said that the matter would be taken under advisement, with a decision to be given later in the day.
 - x) As a final statement, Mr. Kidd stated that he was careful to select comparable properties from his neighborhood. He felt that his assessed value may be a little more than the actual market value.
 - xi) Assessor Adams noted that the values that they provided were for similar homes, with similar lot and improvement sizes, and all had been sold in 2023. Assessor asked that the Board uphold the assessed value.
- c) 10:40 AM RP10S23E321700 - Kingdom Property Holdings LLC (Rand)
 - i) Assessor Adams provided a letter from the property owner for the record. He noted that he had reached an agreed assessed value of \$563,504.00 with the owner of the property for 2023. This was a reduction from the originally assessed value of \$772,967.00.
 - ii) The Board was asked to equalize that value as the assessed value for 2024.
 - iii) The Board will make a determination on the request later in the meeting.
- d) 11:01 AM RPBOV01005006A - Five One Investment Co. – Tom King
 - i) Procedural instructions were read for the record.
 - ii) All participants were sworn in.
 - iii) Mr. King discussed that he has hired Appraiser Gregg Ruddell to assist him with the appeal. It was discussed that Mr. Ruddell wasn't available to assist Mr. King in time for the BOE appeal. An email from Mr. Ruddell was entered into the record, indicating that he recommended that the Board uphold the value on the current assessment at this time, and was hopeful that a stipulated settlement could be reached without a formal Board of Tax Appeals Hearing.

- iv) Assessor Adams requested that the Board uphold the assessed value.
- v) There was discussion that the shopping center consists of several parcels, and the appeal is on one parcel of the shopping center.
- e) 11:19 AM Recess Board Of Equalization hearing

11:19 AM **Motion and Action:** Recess Board of Equalization Hearing, **Moved by** Bob Kunau - Member, **Seconded by** Kent R. Searle - Member. Motion passed unanimously.

2:36 PM **Motion and Action:** Re-enter the Board of Equalization hearing **Moved by** Kent R. Searle - Member, **Seconded by** Bob Kunau - Member. Motion passed unanimously.

- f) Decisions on all Board of Equalization hearings for Tax Year 2024
- g) 2:37 PM Pomerelle Aid Propco LLC - RP10S23E215961
 - i) It was discussed that the appellant had requested that the value of the improvements be removed from the assessment of the property.
 - ii) Commissioner Searle discussed that the buildings have value.
 - iii) There was discussion that there would be other possible uses for the improvements.

2:45 PM **Motion and Action:** Uphold Assessor's valuation RP10S23E215961 Pomerelle Aid Propco LLC, as presented, **Moved by** Kent R. Searle - Member, **Seconded by** Bob Kunau - Member. Motion passed unanimously.

- h) 2:46 PM Alto Magic Valley RP10S22E257303 & PP10S22E257303
 - i) The original appeal and assessment documents were discussed briefly. The property is an industrial facility and had been idle and/or operating beneath capacity.
 - ii) Recording from the original BOE hearing was played back for clarification.
 - iii) During the original BOE hearing, the Assessor recommended that the assessment for the two parcels be lowered to \$32,000,000 in total.
 - iv) The original testimony was played back for the record. There was extensive discussion during the original appeal regarding the challenges they'd faced, as well as financial data.
 - v) The appellant had requested a reduction to a total assessed value of \$25.2 million during the appeal presentation. The appeal form had originally requested a value of \$30,000,000 in total.
 - vi) The Board determined to set the assessed value at a total of \$32,000,000.

4:04 PM **Motion and Action:** Agree with the Assessor's Office to set the value at \$32,000,000.00 for the property owned by Alto Magic Valley, **Moved by** Kent R. Searle - Member, **Seconded by** Bob Kunau - Member. Motion passed unanimously.

- i) 4:04 PM Kidd, Galen R. - RPBGP510050300
 - i) It was discussed that the assessed value for the property was \$370,750.
 - ii) The appellant had requested a value of \$343,853.
 - iii) The appeal was briefly reviewed. It was discussed that the comparative properties did support the assessed value.

4:13 PM **Motion and Action:** Accept the assessor's total appraised value of \$370,750 for the property of Galen and Carolyn Kidd located at 2358 Great Basin Ct. in Burley, **Moved by** Kent R. Searle - Member, **Seconded by** Bob Kunau - Member. Motion passed unanimously.

j) 4:14 PM Kingdom Property Holdings LLC - RP10S23E321700

- i) It was discussed that an agreement of value had been reached between the Assessor and the property owner.
- ii) The Board had been asked to accept the agreed upon value of \$563,504.00 from the originally assessed value of \$772,967.00.

4:15 PM **Motion and Action:** Accept the modified value as agreed with the Assessor on the Kingdom Property Holdings LLC property for a lowered value of \$563,504.00 as presented, **Moved by** Bob Kunau - Member, **Seconded by** Kent R. Searle - Member. Motion passed unanimously.

k) 4:19 PM Five One Investment Co. - RPBOV01005006A

- i) It was discussed that this was the appeal made by Tom King.
- ii) Mr. King indicated during his appeal that he will meet with an appraiser in the near future, with plans to follow up with Assessor's personnel to re-evaluate it in the future.

4:20 PM **Motion and Action:** Accept the assessed value of \$1,055,493.00 for the property owned by Five One Investment Company, with the property located at 2285 Overland Avenue, as presented, **Moved by** Bob Kunau - Member, **Seconded by** Kent R. Searle - Member. Motion passed unanimously.

4:21 PM **Motion and Action:** Exit Board of Equalization hearing, **Moved by** Kent R. Searle - Member, **Seconded by** Leonard M. Beck - Chair. Motion passed.

18) 11:32 AM FY2025 District Court Budget Presentation

- a) Auditor's Office Director Whitehead reviewed the FY2025 District Court budget.
- b) Judge Wildman discussed the importance of needed salary increases to aid in employee retention.
- c) Shelli Tubbs provided some updates for the board, noting that interpreters may appear by zoom.
- d) Judge Cannon remarked that the interpreters on staff are very helpful.
- e) Clerk Larsen discussed that the recent increase for the certified interpreter was very much appreciated.

11:50 AM Recess

11:52 AM Reconvene

UNFINISHED BUSINESS ACTION AGENDA ITEMS

19) 11:28 AM Discuss Lava Ridge Wind Project Matters – there was nothing discussed.

20) 11:28 AM Discuss and determine ongoing Gateway and/or Sage Grouse issues
Matter has been placed on the next regular meeting agenda for discussion.

21) 11:28 AM County Fair grandstands construction matters including but not limited to payment requests
The work on that project is ongoing.

22) 11:30 AM Proposed County Building discussion

- a) Kunau confirmed speaking with the people handling demolition and that is planned tentatively for the first week of August.
- b) Beck recommended that the demolition be scheduled for after 8/14/2024.

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- 23) 11:31 AM Continued plans for summer employee appreciation picnic
Chair Beck has discussed some arrangements with Al Hunt regarding food for the employee picnic.
- 24) 2:07 PM Continue discussion on implementation of HB608
Chair Beck will follow up with a potential candidate.
- 25) 2:09 PM Discuss preferred provider for work-med agreements
It was stated that they are still waiting on information from Bowen Insurance regarding a work med preferred provider.
- 26) 6:49 PM Adjourn
- 6:49 PM **Motion and Action:** Adjourn, **Moved by** Kent R. Searle - Member, **Seconded by** Leonard M. Beck - Chair. Motion passed.

APPROVED:

A handwritten signature in cursive script, reading "Leonard M. Beck", is written over a horizontal line.

Leonard M. Beck, Chair

DEPUTY CLERK OF THE BOARD:

A handwritten signature in cursive script, reading "Sharene Ahlin", is written over a horizontal line.

Sharene Ahlin

CASSIA COUNTY COMMISSION
REGULAR SESSION
Monday, July 8, 2024

Cassia County Commissioner Meeting

Attendance Log

Date: 7-8-2024

NAME (Please Print)	TOWN	REPRESENTING
1. Jo Thompson		CCSO
2. Craig Reinhart		Coroner
3. Mirella Manciar	Burley	Assessors
4. Janet Molina	Burley	Assessors.
5. Laura Githins	Burley	Assessors
6. Walt Adams	Burley	Assessor
7. Shelli Tubbs		5th Dist
8. Judge Wildman		" "
9. Judge Cannon	Burley	"
10. Heather Whitehead	Burley	Auditor's
11. Mandy Bauer	Burley	Sgt
12.		
13.		
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24.		

SUMMARY CLAIMS APPROVAL REPORT INCLUDING BUDGET BALANCES

BOTH UNPAID CLAIMS & DEMANDS GENERAL GOVERNMENT FUNDS

76% OF FISCAL YEAR ELAPSED

*** UNAPPROVED DEMANDS APPEAR IN ACTUALS AND ALSO AS AN INVOICE .**

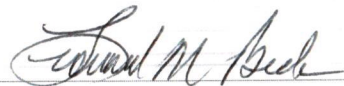
Fund	Budget	Actual	Demand/Claims Amt	Budget Remaining	% Budget Remaining
0001 GENERAL FUND (CURRENT EXPENSE)	5,736,912.00	3,879,462.67	102,128.86	1,857,449.33	32%
0002 ROAD & BRIDGE	754,095.00	398,138.06	7,420.95	355,956.94	47%
0006 DISTRICT COURT	377,630.00	177,478.35	4,626.12	200,151.65	53%
0008 JUSTICE FUND	13,922,579.00	9,221,299.31	273,567.78	4,701,279.69	34%
0012 M-C MISDEMEANOR PROBATION	1,184,800.00	896,545.51	27,765.49	288,254.49	24%
0013 911 COMMUNICATIONS	866,250.00	124,912.28	8,769.56	741,337.72	86%
0016 SOCIAL SERVICES-ASSISTANCE	537,550.00	148,150.43	3,630.00	389,399.57	72%
0018 CASSIA COUNTY FAIR	280,380.00	128,460.87	1,446.00	151,919.13	54%
0020 REVALUATION	356,180.00	252,154.95	6,210.03	104,025.05	29%
0023 SOLID WASTE DISTRICT	874,000.00	436,980.00	436,980.00	437,020.00	50%
0025 WATERWAYS	50,000.00	71,276.30	1,269.81	-21,276.30	-43% *
0027 NOXIOUS WEED & PEST	439,385.00	201,775.70	8,486.97	237,609.30	54%
0029 PHYSICAL FACILITIES	12,041,300.00	1,108,504.62	119.83	10,932,795.38	91%
0048 EMPLOYEE BENEFITS FUND	3,873,550.00	2,891,971.53	115,880.91	981,578.47	25%
0053 NARCOTICS SEIZED ASSETS FUND	40,000.00	67,350.44	411.85	-27,350.44	-68% *
Total Amount Paid			998,714.16		

STATE OF IDAHO
CASSIA COUNTY

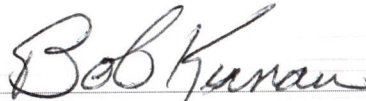
WE, THE CASSIA COUNTY COMMISSIONERS, BEING DULY SWORN DO HEREBY CERTIFY AND DECLARE THAT
WE HAVE REVIEWED THE DEMANDS ENUMERATED AND REFERRED TO IN THE FOREGOING REGISTER, AND THAT THE SAME ARE
TO THE BEST OF OUR KNOWLEDGE ACCURATE AND ARE JUST CLAIMS AGAINST THE COUNTY, AND THAT THERE ARE FUNDS
AVAILABLE FOR PAYMENT THEREOF IN THE COUNTY TREASURY.

APPROVED FOR DISTRIBUTION AS OF


7-8-2024



COMMISSIONER



COMMISSIONER



COMMISSIONER

*** WARNING: This fund is over budget**