Cassia County Board of Commissioners
REGULAR MEETING MINUTES
Monday, July 13, 2026

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) 9:02 AM Call to order
2) Pledge of Allegiance and prayer
3) 9:03 AM Roll call

Roll Call.

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

4) 9:03 AM Calendar, meetings, committee reports, and correspondence were reviewed.
5) 9:07 AM Approve payables for 7/13/2026

9:07 AM **Motion and Action:** Approve payables in the amount of $1,355,806.94 as presented on 7/13/2026, **Moved by** Bob Kunau - Member, **Seconded by** Kent R. Searle - Member. Motion passed unanimously.

6) 9:09 AM Approve minutes from 5/18, 5/26, 6/22 and 6/29

9:10 AM **Motion and Action:** Approve minutes from 5/18/2026 as presented, **Moved by** Bob Kunau - Member, **Seconded by** Kent R. Searle - Member. Motion passed unanimously.

9:10 AM **Motion and Action:** Approve minutes from 5/26/2026 as presented, **Moved by** Kent R. Searle - Member, **Seconded by** Bob Kunau - Member. Motion passed unanimously.

9:11 AM **Motion and Action:** Approve minutes from 6/22/2026 as presented, **Moved by** Kent R. Searle - Member, **Seconded by** Bob Kunau - Member. Motion passed unanimously.

9:11 AM **Motion and Action:** Approve minutes from 6/29/2026 as presented, **Moved by** Bob Kunau - Member, **Seconded by** Kent R. Searle - Member. Motion passed unanimously.

7) 9:12 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.
   a) River's Edge Golf Club - Bottled/canned beer OFF premises, Bottled/canned beer ON premises, Retail wine, Wine by the drink
   b) Smith's Cafe - Oakley liquor license, Bottled/canned beer OFF premises, Bottled/canned beer ON premises, Retail wine, Wine by the drink

Instrument # 2026002757
BURLEY, CASSIA, IDAHO
7-21-2026 08:40:38 AM No. of Pages: 9
Recorded for : CASSIA COUNTY COMMISSIONERS
JOSEPH LARSEN Fee: 0.00
Ex-Officio Recorder Deputy EV
Index to: COMMISSIONERS MINUTES

c) Unit 54 - Bottled/canned beer OFF premises, Retail wine
d) Walgreens #13673 - Bottled/canned beer OFF premises, Retail wine

9:15 AM **Motion and Action:** Approve the Alcohol License applications as presented, **Moved by** Bob Kunau - Member, **Seconded by** Kent R. Searle - Member. Motion passed unanimously.

8) 9:26 AM Personnel Matters - Change of Status Requests
   a) MCCJC - Charles Jennings - Certified Detention Deputy - certification
   b) MCCJC - Tyree Yates - Certified Detention Deputy - certification

9:27 AM **Motion and Action:** Approve Change of Status Requests as presented, **Moved by** Kent R. Searle - Member, **Seconded by** Bob Kunau - Member. Motion passed unanimously.

9) Executive Sessions

11:32 AM **Motion and Action:** Enter Executive Session pursuant to Idaho Code § 74-206 (1) (b) to consider personnel issues, **Moved by** Kent R. Searle - Member, **Seconded by** Bob Kunau - Member.
Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 3).
Yes: Kent R. Searle - Member, Bob Kunau - Member, Leonard M. Beck - Chair.

11:48 AM Upon exit of Executive Session, the board took the matter under advisement.

10) 9:28 AM Accept and sign Zwygart, John & Associates Engagement Letter for FY2026 Outside Audit

9:32 AM **Motion and Action:** Approve the audit engagement letter with Zwygart, John & Associates in the amount of $30,000.00 as presented, **Moved by** Bob Kunau - Member, **Seconded by** Kent R. Searle - Member. Motion passed unanimously.

11) 11:49 AM Make final determinations on employee compensation requests above the amounts already approved by the BoCC
    Chair Beck asked that the Board members review all information for consideration.
12) 9:33 AM Review and approve Life Flight Renewal agreement and authorize payment of renewal premium

9:35 AM **Motion and Action:** Approve moving forward with the group membership agreement with Life Flight in the amount of $10,800.00 as presented, **Moved by** Kent R. Searle - Member, **Seconded by** Bob Kunau - Member. Motion passed unanimously.

13) 9:36 AM Review Facilities Lease Agreement for Burley Farmer's Market for July 16, 30; August 13, 27; September 10, 24.
   a) It was clarified that the rent is $300.00 for the 2026 season for the Burley Farmer's Market.
   b) The Board was asked to review the agreement; however, no approval was requested from the Board. It was noted that an approval would be done by the end the Fair Board.
14) 9:37 AM Review Facilities Lease Agreement for Idaho Rural Water Association-Operator Expo 7/28/2026.

a) The facilities lease agreement with the Idaho Rural Water Association for an Operator's Expo do be held on 7/28/2026.
b) The total amount for the agreement was $1,450.00.
c) The Board was also asked to review the agreement; noting that no approval was requested from the Board. The Fair Board will consider the contract for approval.

SCHEDULED ACTION AGENDA ITEMS

15) 9:18 AM Reports from VSO
   a) Veteran's Service Officer Chuck Driscoll reviewed the June report of activities for the Board.
   b) Driscoll discussed that the office will be closed during the fair, as he will be working the fair booth.

9:25 AM Mr. McMurray joined the meeting

16) 9:39 AM Sign Subrecipient Certification of Compliance Letter for the new Foreign National Vetting Requirement letter – Sheriff
   a) Sheriff Thompson explained that the compliance letter is a new requirement to ensure that Foreign National Vetting requirements are being met.

9:40 AM **Motion and Action:** Approve the Subrecipient Certification of Compliance letter for the new Foreign National Vetting Requirements as presented, **Moved by** Kent R. Searle - Member, **Seconded by** Bob Kunau - Member. Motion passed unanimously.

17) 9:40 AM Discussion regarding animal control with the City of Burley
   a) Commissioner Searle discussed that the animal control efforts should be reviewed. He noted that the City of Burley is working on a new shelter that would be for Cassia County, Minidoka County, as well as the cities in those counties.
   b) Searle suggested that the county consider providing additional funding in the amount of $10,000.00 per year for a total FY2027 allocation of $20,300.00.

18) Executive Session

9:52 AM **Motion and Action:** Enter Executive Session pursuant to Idaho Code § 74-206 (1) (b) to consider personnel issues and Idaho Code § 74-206 (1) (d) to consider records that are exempt from public disclosure, **Moved by** Kent R. Searle - Member, **Seconded by** Bob Kunau - Member.
Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 3).
Yes: Kent R. Searle - Member, Bob Kunau - Member, Leonard M. Beck - Chair.

10:31 AM Upon exit of Executive Session, the board took the matter under advisement.

10:31 AM **Motion and Action:** Approve a gross wage adjustment in the amount of $131.56 for Christopher Overlin due to an error on a change of status, **Moved by** Bob Kunau - Member, **Seconded by** Kent R. Searle - Member. Motion passed unanimously.

19) 10:32 AM Board of Equalization

10:32 AM **Motion and Action:** Enter a Board of Equalization, **Moved by** Bob Kunau - Member, **Seconded by** Kent R. Searle - Member. Motion passed unanimously.

a) Chair Beck read the guidelines for the Board of Equalization.
b) All participants were sworn in by Chair Beck.
c) 10:36 AM Alto Magic Valley LLC – RP10S22E257303 & PP10S22E257303
    i) Lily Kapnik appeared via Zoom on behalf of Alto Magic Valley, LLC.
    ii) She explained that they had requested a reduced valuation of $6,000,000.00 to be more in line with the current market value and comparable sales. She noted that she did not have any additional information to present to the Board.
    iii) Commissioner Searle asked why a lower valuation would be considered due to the facility not operating at this time. Kapnik explained that they are not operating the facility as it is detrimental to the bottom line, noting that it is producing substantially bigger net losses. Not operating does make them smaller, and explained that in order for the facility to be profitable that it must be turned into something else. She explained that an investor will not pay the $18.4 million to turn it into something else which would be the value of an operating ethanol facility.
    iv) Deputy Appraiser Janet Molina explained that the Assessor's Office had already applied an adjustment to recognize the reported loss in production, as well as to take into consideration the third-party appraisal that was presented previously. She explained that an offer to purchase is not equivalent to a market sale.
    v) Chair Beck asked when any additional equipment was added to the facility. Kapnick responded that would have been in 2024 when they were trying to get the harvesting technology high protein system operating. She explained that they never fully used the equipment, the value of which has now been written off.
    vi) The valuation history of the facility was discussed. It was discussed that in 2025 they had provided a third-party appraisal, which was used to adjust the value of the property in 2025.
    vii) Molina explained that Alto Magic Valley did contact the Assessor's Office after the 2026 assessment notices were mailed out. The Assessor's office did not make any changes since limited information was provided to the Assessor's Office without signing a non-disclosure agreement, they chose to bring the matter before the Board to let Alto Magic Valley determine which information they could be present publicly.
    viii) It was clarified that the facility was not operating in 2025 when they had presented their third-party appraisal, requesting a reduction of values.
    ix) The original assessed value for 2026 was $18,378,566, reflecting two parcels.

11:08 AM **Motion and Action:** Accept the Assessor's total valuation of $18,378,566 for the two parcels of RP10S22E257303 and PP10S22E257303 as presented, **Moved by** Kent R. Searle - Member, **Seconded by** Bob Kunau - Member. Motion passed unanimously.

d) 10:49 AM John Rand, Kingdom Property Holdings LLC dba Southern Storage – RP10S23E321700
    i) An email was reviewed that showed that the value had been recommended for an adjustment for which the appellant had accepted.
    ii) The recommended value from the Assessor's Office was $728,600.00, which reflected a reduction from the previously assessed value of $750,767.00.

11:01 AM **Motion and Action:** Approve the assessed value of $728,600 for parcel # RP10S23E321700 as presented, **Moved by** Kent R. Searle - Member, **Seconded by** Bob Kunau - Member. Motion passed unanimously.

e) 10:52 AM Loanstar Storage LLC (Matt Cook) – RPBDB010010150
   i) The Assessor's office recommended a revision in the value of the parcel to $1,215,642.00, from the prior assessed value of $1,535,055.00.

11:02 AM **Motion and Action:** Approve the assessed value of parcel RPBDB010010150 to be $1,215,642.00 as presented, **Moved by** Bob Kunau - Member, **Seconded by** Kent R. Searle - Member. Motion passed unanimously.

f) 10:56 AM Silver Raptor LLC (Matt Cook) – RPBBN01001006D
   i) No adjustment to the value was recommended.

11:04 AM **Motion and Action:** Accept the valuation of $453,258.00 for parcel RPBBN01001006D as presented, **Moved by** Bob Kunau - Member, **Seconded by** Kent R. Searle - Member. Motion passed unanimously.

g) 10:57 AM Seven Seas Properties LLC (Matt Cook) – RPBB0010080090
   i) No adjustment to the value was recommended.

11:05 AM **Motion and Action:** Approve the assessed valuation of $100,021.00 for parcel RPBB0010080090 owned by Seven Seas Properties as presented, **Moved by** Bob Kunau - Member, **Seconded by** Kent R. Searle - Member. Motion passed unanimously.

h) 10:57 AM Whitehall LLC (Matt Cook) – RPBB001104003A
   i) The value was recommended to be adjusted to match the adjacent parcel.
   ii) Molina explained that the land value would be change back to the $72,072.00 once the project has been completed.

11:05 AM **Motion and Action:** Approve the assessed valuation of $27,747.00 for parcel RPBB001104003A owned by Whitehall LLC as presented, **Moved by** Kent R. Searle - Member, **Seconded by** Bob Kunau - Member. Motion passed unanimously.

i) 10:59 AM Matt and Trista Cook – RPBHR010020050
   i) No change to the assessed value was recommended.

11:07 AM **Motion and Action:** Approve the assessed valuation of $598,909.00 for parcel RPBHR010020050 owned by Matt Cook as presented, **Moved by** Bob Kunau - Member, **Seconded by** Kent R. Searle - Member. Motion passed unanimously.

j) 11:10 AM Assessor Mart Adams expressed appreciation to his staff for their work on the appeals, as well as to the Board for their part in the process. He also thanked the representatives from the State for their assistance.

k) 11:11 AM Marissa McClurg from the Idaho State Tax Commission explained how valuation increases are determined to the Board, noting that Idaho is a non-disclosure state, noting that there are challenges gathering sales data.

11:23 AM **Motion and Action:** Exit the Board of Equalization and to re-enter their regular meeting, **Moved by** Kent R. Searle - Member, **Seconded by** Bob Kunau - Member. Motion passed unanimously.

UNFINISHED BUSINESS ACTION AGENDA ITEMS

20) 11:24 AM Proposed County building discussion
   a) Construction project status report and items for consideration - Gary Jones Construction
      i) Chad Gill from Gary Jones Construction provided an update on the project.
      ii) He explained that the floor decking will be the next step in the project.
21) 11:48 AM Adjourn

11:49 AM **Motion and Action:** Adjourn, **Moved by** Kent R. Searle - Member, **Seconded by** Bob Kunau - Member. Motion passed unanimously.

APPROVED:

Leonard M. Beck, Chair

DEPUTY CLERK OF THE BOARD:

Sharene Ahlin

Cassia County Commissioner Meeting

Attendance Log

Date: 7/13/2026

	NAME (Please Print)	TOWN	REPRESENTING
1.	Chuck Driscoll	Burley	VSO
2.	Trevor Reno	Burley	Self
3.	J. Thompson		CCSO
4.	K. Horak		CCSO
5.	Michelle Wallace	Burley	Auditors
6.	MARY Adams	Burley	Assessor's
7.	Marissa McClurg	Burley	Idaho State Tax Comm.
8.	Mirella Mancias	Burley	Assessors
9.	Andrea Ruiz	Burely	Assessors
10.	Janet Molina	Burley	Assessor.
11.	Robert Ruiz	Burley	ISTC
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SUMMARY CLAIMS APPROVAL REPORT INCLUDING BUDGET BALANCES

BOTH UNPAID CLAIMS & DEMANDS GENERAL GOVERNMENT FUNDS **77% 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)	5,093,499.00	3,555,031.68	112,620.91	1,538,467.32	30%
0002 ROAD & BRIDGE	712,150.00	301,680.58	11,338.96	410,469.42	58%
0006 DISTRICT COURT	399,326.00	303,657.46	5,902.30	95,668.54	24%
0008 JUSTICE FUND	15,639,677.00	10,881,921.34	439,927.60	4,757,755.66	30%
0009 K-9 EXPENSE	4,000.00	1,158.09	1,593.46	2,841.91	71%
0012 MISDEMEANOR PROBATION	1,390,000.00	1,014,462.67	36,649.63	375,537.33	27%
0013 911 COMMUNICATIONS	954,840.00	106,718.34	5,053.83	848,121.66	89%
0015 CONSOLIDATED ELECTIONS	367,010.00	16,382.69	5,145.88	350,627.31	96%
0018 CASSIA COUNTY FAIR	301,913.00	143,845.42	3,312.00	158,067.58	52%
0020 REVALUATION	468,000.00	325,805.50	11,734.09	142,194.50	30%
0023 SOLID WASTE DISTRICT	1,043,600.00	521,778.04	521,778.04	521,821.96	50%
0025 WATERWAYS	84,000.00	13,362.08	1,396.00	70,637.92	84%
0027 NOXIOUS WEED & PEST	518,550.00	356,456.38	25,411.36	162,093.62	31%
0028 SNOWMOBILE	37,620.00	65,307.99	595.45	-27,687.99	-74% *
0048 EMPLOYEE BENEFITS FUND	4,295,615.00	3,012,512.71	170,351.90	1,283,102.29	30%
0053 NARCOTICS SEIZED ASSETS FUND	30,000.00	11,377.25	2,995.53	18,622.75	62%
		Total Amount Paid	**1,355,806.94**		

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 7-13-2026

COMMISSIONER COMMISSIONER COMMISSIONER

Attest: Sharene Ahlin
Signature
Sharene Ahlin
Name
7-13-2026
Date
☒ Deputy Clerk ☐ Clerk of the Board

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