

*****Monday, June 26, 2017 at 9:00 a.m.,** Commissioners met in regular session with Commissioner LeAlan Pinkerton, Commissioner Walt Kirby, Clerk Glenda Poston, and Deputy Clerk Michelle Rohrwasser. Chairman Dan Dinning was out of the office tending to other matters.

County resident Marty Martinez and Blue Sky Broadcasting Reporter Mike Brown were in attendance of the meetings off and on throughout the day.

9:00 a.m., Road and Bridge Department Superintendent Clint Kimball joined the meeting to provide a departmental report. Mr. Kimball provided a written report.

Commissioner Kirby moved to appoint Commissioner Pinkerton acting chairman in the absence of Chairman Dan Dinning. Commissioner Pinkerton second. Motion passed unanimously.

Mr. Kimball said he attended a meeting last week with representatives from the Federal Highways Administration. There is a window of 180 days from the date of a disaster declaration to get 100% reimbursement for damages. Mr. Kimball said he and the Federal Highways representatives toured 14 different sites and came up with a plan of what is allowed and what Road and Bridge can do. Mr. Kimball said he meets with Federal Emergency Management Agency (FEMA) tomorrow and he learned that this program involves essentially 75% payment and Road and Bridge can then apply for the remainder of costs for a repair project.

Mr. Kimball referred to his Road and Bridge report and said he hopes to pave Deep Creek Loop this week. Gravel and temporary pavement will be put down and the costs should be reimbursed, but the Road and Bridge budget will need to be utilized in the meantime until the funds are reimbursed, according to Mr. Kimball.

Mr. Kimball said Boundary County owns 2.31 acres by Turner Hill and the information he reviewed says it is a gravel pit, but it looks to have been exhausted. Mr. Kimball questioned, since this is a grandfathered rock pit, does the county need to do anything to have the ability to produce rip rap out of this pit? It would be a win-win for the county and the rock will blast well, according to Mr. Kimball.

Mr. Kimball said last week he was signing vacation requests for employees requesting July 3rd off and he is going to be short-staffed so he offered another day as a day off as an alternative and the staff was in favor. Acting Chairman Pinkerton asked Mr. Kimball to review what the personnel policy says about holiday time. Acting Chairman Pinkerton mentioned to Mr. Kimball that he may want to look into having the Road and Bridge office person work on Fridays so an office employee is there five days per week. Mr. Kimball said he has thought about that as well, but he feels you get more work done when everyone is together.

9:19 a.m., Commissioners held a bid opening for chloride dust palliative materials for year 2017. Present were: Acting Chairman LeAlan Pinkerton, Commissioner Walt Kirby, Clerk Glenda Poston, Deputy Clerk Michelle Rohrwasser, Road and Bridge Department Superintendent Clint Kimball, County resident Marty Martinez, and Blue Sky Broadcasting Reporter Mike Brown. The bid opening was recorded.

Acting Chairman Pinkerton said Commissioners received only one bid, which was from Oxford Inc. Bid details are as follows: 155 tons of CaCl mini pellets (94%) at a price of \$450.00 per ton for a total amount bid of \$69,750.00. Mr. Kimball said that total is an acceptable amount as there have been no increases over the last couple years.

Commissioner Kirby moved to accept the bid totaling \$69,750.00 from Oxford Inc. for 155 tons of CaCl mini pellets (94%) at a price of \$450.00 per ton. Acting Chairman Pinkerton second. Motion passed unanimously.

The bid opening ended at 9:14 a.m.

Mr. Kimball said was he had been successful in applying for funds through the Idaho Department of Parks and Recreation to replace the Snow Creek Bridge. Mr. Kimball mentioned needing Commissioners to sign an addendum for this project to include a second bridge.

Commissioner Kirby moved to authorize the Acting Chairman to sign the addendum to the Snow Creek Bridge contracts in order to add a second bridge as it is a time sensitive matter. Acting Chairman Pinkerton yielded the chair to second. Motion passed unanimously.

Commissioner Kirby moved to sign the grant agreement form for the Caribou Creek Bridge Replacement project. Acting Chairman Pinkerton yielded the chair to second. Motion passed unanimously.

Commissioner Kirby moved to sign the Independent Contractor Agreement with Oxford Inc. Acting Chairman Pinkerton yielded the chair to second. Motion passed unanimously.

The meeting with Mr. Kimball ended at 9:25 a.m.

Commissioner Kirby moved to sign the Certificates of Residency for Emma Temple, Hannah Olson, Katherine Boger, and Karla Horton. Acting Chairman Pinkerton second. Motion passed unanimously.

Commissioner Kirby moved to sign the minutes of June 12 & 13, 2017. Acting Chairman Pinkerton yielded the chair to second. Motion passed unanimously.

Commissioner Kirby moved to authorize the Acting Chairman to sign the Contract for Professional Services with Inland Forest Management for Fire Mitigation Management of Grants #16WFM and #16HFR1 (South Boundary Hazardous Fuels Reduction Project and Temple-Deer II. Acting Chairman Pinkerton second. Motion passed unanimously.

9:41 a.m., Commissioners reviewed the Findings and Decision for Planning and Zoning Application #17-052.

Commissioner Kirby moved to sign the Findings and Decision for Planning and Zoning Application #17-052, amending Land Use Ordinance #2017-1. Acting Chairman Pinkerton second. Motion passed unanimously.

Commissioners tended to administrative duties.

10:00 a.m., County resident Tom Iverson joined the meeting to discuss the farming contracts he has with the county. Mr. Iverson said he does want to continue farming the county properties, but he has a concern as it pertains to the additional area of land at the airport as it is going to take a lot of work to farm that portion and he is not sure what the return would be. This area is weed infested, according to Mr. Iverson.

It was suggested that for expediency to just update the airport farming lease for the existing land and possibly draft an addendum in the future. Craig Wheatley or another neighbor in that area might be interested in farming the other piece of land at the airport as it adjoins their properties, according to Mr. Iverson. Acting Chairman Pinkerton said for the overall lease that area may just need a brush hog to somehow keep trees from growing back. Mr. Iverson said the issue is weed control. Mr. Iverson spoke of how he is rotating the crop between hay and alfalfa. Airport personnel have offered use of their equipment to help in keeping a certain distance away from the edge of the runway while farming. The land that is currently farmed at the airport has been GPS'd and total acreage came up as 52 acres instead of 48 acres. Mr. Iverson said he just doesn't want to farm that additional small piece.

It was said Commissioners will just update the lease and can write up a separate addendum for the additional parcel later on if Mr. Iverson decides he wants to farm it.

Mr. Iverson said as for the farming lease for the property next to the landfill, the lease rate is fine, but he is concerned about the new road that the Idaho Department of Lands has put in. There is a new gate with steel poles and it is too narrow for farming equipment. The road was built in such a location that there is now a 10 to 20 foot strip of land that has been separated and it is not enough to farm. Acting Chairman Pinkerton said the state should not be blocking county land. Mr. Iverson said he is okay with the existing flat rate of the lease as it is only a couple of acres that were lost due to placement of the road. Mr. Iverson said it may be that the road bed is okay as he didn't measure it, but the gate is too narrow.

Commissioners will have new contracts written up.

The meeting with Mr. Iverson ended at 10:19 a.m.

Commissioners tended to administrative duties.

10:25 a.m., Commissioner Kirby moved to go into executive session pursuant to Idaho Code 74-206(1)b, to consider the evaluation, dismissal or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent, or public school student. Acting Chairman Pinkerton yielded the chair to second. Motion passed unanimously. The executive session ended at 11:40 a.m. No action was taken.

There being no further business, the meeting recessed until tomorrow at 11:40 a.m.

*****Tuesday, June 27, 2017, at 9:00 a.m.,** Commissioners met in regular session with Chairman Dan Dinning, Commissioner LeAlan Pinkerton, Commissioner Walt Kirby, Clerk Glenda Poston, and Deputy Clerk Michelle Rohrwasser.

9:00 a.m., Commissioners discussed the Kalispel Tribe's request to re-designate their reservation to be a Class I Air Quality Area under the Clean Air Act's Prevention of Significant Deterioration Program. Chairman Dinning said Boundary County is not affected due to the way the wind blows, but three of the northern Idaho counties should sign a letter stating they were not notified of this process, etc. Chairman Dinning explained what is involved with class 1 in relation to air quality and an analysis that has to be done. When the Moyie Springs mill relicenses its boilers, etc., they have to do an analysis due to their proximity of the Cabinet Mountains. Chairman Dinning said Commissioners will talk to the other two counties' chairpersons about sending a letter to the Environmental Protection Agency (EPA) stating they

were not notified about this request. Commissioner Pinkerton said we need to let the EPA know that this is not okay and to stand against it.

9:15 a.m., Commissioners and Clerk Poston worked on the proposed 2017-2018 fiscal year budget.

10:27 a.m., Solid Waste Department Superintendent Claine Skeen and county resident Tom Iverson joined the meeting. Parks and Recreation Board Chairman Rob Tompkins also joined the meeting.

Commissioner Pinkerton updated Chairman Dinning as to Mr. Iverson's feeling that the land at end of the runway is not worth farming so someone else can brush hog it and we don't have to add it to the lease. As it pertains to farming the area west of the landfill, Idaho Department of Lands (IDL) has installed a gate that is only 16 feet wide so it's tight for Mr. Iverson's equipment to get through. Commissioners said the gate cannot be on county property. Mr. Iverson said the gate was not locked, but he is concerned about the width. Mr. Skeen said there is still 10 feet of culvert sticking out on each side of this new road so IDL could put down more material to widen the road. The installation of the road has affected the land to farm as well. The gate needs to be removed, according to Commissioners. There is a 10 foot strip of land that will grow weeds now as a result of this road being put in and Commissioners questioned who is going to treat weeds. Mr. Iverson said he is also here to learn what the plan is for that parcel. Mr. Skeen said that property will never be a landfill. It was said Road and Bridge will pull sand out of the northeast corner for winter use. Chairman Dinning said Commissioners will adjust the lease when that happens and they can average the lease based on the cost of the alfalfa and reimburse Mr. Iverson if need be. Commissioners said Mr. Iverson stated he felt the current lease rate is fine so Commissioners will add seed replacement costs.

Commissioner Kirby moved to renew the current contracts for farming with T&T Iverson for a five year period with the understanding that if some of the land is used for another purpose, Mr. Iverson will be reimbursed for that cost. Commissioner Pinkerton second. Motion passed unanimously.

Commissioners discussed the new mower to be purchased for the Parks and Recreation Department.

Commissioner Kirby moved to approve the purchase of a mower for the Parks and Recreation Department to be financed through Columbia Bank. Commissioner Pinkerton second. Motion passed unanimously.

Commissioner Pinkerton moved to sign Certificates of Residency for Matthew Brown, Carson Umphenour, Kathryn Breneman, Amanda Haynes, Noah Cordle, Bruce Hartman, Andrew Martin, and Bethany Cordle. Commissioner Kirby second. Motion passed unanimously.

Commissioner Pinkerton moved to approve the list of volunteers for the July Fourth celebration as presented in a document provided by the City of Bonners Ferry. Commissioner Kirby second. Motion passed unanimously.

11:00 a.m., Commissioner Kirby moved to recess as the Board of Boundary County Commissioners and convene as the Board of Equalization. Commissioner Pinkerton second. Motion passed unanimously.

11:00 a.m., Commissioners held a Board of Equalization appeal hearing for parcel #RP62N03E212420A owned by Nicholas Lion. Present were: Chairman Dan Dinning, Commissioner LeAlan Pinkerton, Commissioner Walt Kirby, Clerk Glenda Poston, Deputy Clerk Michelle Rohrwasser, Assessor David Ryals, Appraiser Ben Harris, Deputy Assessor Tracy Golder, property owner Nicholas Lion, and Blue Sky

Broadcasting News Reporter Mike Brown. The appeal hearing was recorded. Chairman Dinning reviewed the appeal hearing procedures and administered the oath to those giving testimony. The appellant presented four exhibits listed as "Appellant Exhibit #1" (consisting of two pages), "Appellant Exhibit #2" (consisting of two pages), "Appellant Exhibit #3" (consisting of two pages), and "Appellant Exhibit #4" (consisting of three pages). The Assessor's Office presented one exhibit listed as "County Exhibit, Assessor #1 (consisting of five pages).

The appeal hearing is in regards to the property located at 7007 Old Highway Two Loop, Moyie Springs, Idaho 83845. Chairman Dinning asked Mr. Lion for his testimony. Mr. Lion said the house is an old dilapidated structure, a 1940's cabin made of wood sitting on earth. This property cannot be commercially mortgaged so it would be tough to sell. Mr. Lion said Matt Shetler is local construction expert who has seen the structure and he says the log cabin beams are rotting away. The rim joists and joists of the newer portion of the structure are thoroughly rotted and need repaired or renovated. Mr. Lion referred to the second page of his appeal form and said the log cabin would be the portion of the building to the right with a little porch and he added that it is a significant portion of the square footage. There is an upstairs attic that is deemed a bedroom. Based on the multiple listing service (MLS) there is fraud, deception or inaccurate information that parties are basing their assumption on. This house was never a four bedroom house, but it says it has four bedrooms. It also says it has two bathrooms, but it was never a two bath house. It says it is two stories, but he doesn't know what you call attic space so he won't argue that, but information doesn't state that it is a wood on earth cabin, which again is not financeable by a bank. This house is in dilapidated condition. If you look at the graph, it goes from 2009 to 2016 and it is a depreciating decline. There is no justification that could justify increasing value more than 20%. The neighbor on the other side of the fire station, Ray Chaffee, has been there 25 years in a picture-perfect house and his value increased 17%. Mr. Lion said he can appreciate the Assessor's utilization of sales data, which are presented in exhibits from the county. Mr. Lion said he states that it is in no way accurate to assess his property at a 20+% increase. There is no information on his property so it is just conjecture or speculation on what his property should be valued at. Mr. Lion said his house is a cabin on earth, rim joists falling apart and it is a poor house. He knew it was a fixer upper, but he is shocked at what he has discovered lately and how severe. Mr. Lion said he mentioned to Community Title that he wanted the Assessor to perform an evaluation on the home, but one of the Community Title employees suggested he not do that and to not rock the boat so he didn't. He could have gotten the value decreased last year. Mr. Lion discussed wanting to build the property up and get it into good shape in three to five years. Mr. Lion said he was charged 20% plus for the value of the structure. This structure should be depreciating. It will have to be torn down. The corners are falling down. It will require severe foundation work and rim joists. There is tremendous rot. The structure will have to be torn down. It is a decayed shanty shack that has increased in value 20%. Mr. Lion said he has committed to it and he knows it is a good buy. It is a remodel. Mr. Lion said he will put the work into this, but give him three to five years to catch up. Mr. Lion said he is trying to be a good community member and do the right thing and that is why he didn't appeal the value last year. Mr. Lion said he has tremendous problems right now and a 20% increase is an exacerbation based on misinformation. There will be hard work the next three to five years in order to get the house up to status quo. Mr. Lion said he just bought the property last year and it is not in line with real information.

Chairman Dinning said Commissioners received another exhibit from Matt Shetler. It was said the first picture shows the rim joists underneath the cabin and the second picture shows the home on earth. There is sinking and it is not level. The whole thing is falling apart, according to Mr. Lion. Mr. Lion said it is significant and if he had the money, he would knock the whole thing down.

Chairman Dinning asked if the Assessor had any questions. Assessor Ryals said not at this time. Commissioner Pinkerton mentioned the building is two stories and that it is listed as a four bedroom, two bathroom. Mr. Lion said the building actually has one bedroom and one bathroom and he added that the upstairs is being considered a bedroom. Chairman Dinning said the information on the MLS is totally inaccurate according to what Mr. Lion is saying. Mr. Lion said what he noted is what he is pointing out and it is overly incorrect. Mr. Lion said that omitting it as a cabin on earth with four bedrooms and two bathrooms is inaccurate. Chairman Dinning asked Mr. Lion if the square footage was accurate and Mr. Lion said he did not measure it. If the structure is total demolition of no value, significant square footage will be lost. Mr. Lion said the Assessor has the floor plans in the office and he is assuming they are reasonably accurate.

Chairman Dinning said at this point if there had been any witnesses, they could provide input. It was said Mr. Shetler did submit the pictures via email. Chairman Dinning asked for testimony from the Assessor's Office.

Appraiser Ben Harris said the homeowner purchased the property in May of 2016 and did not disclose the sale price. Appraisers have not been allowed access to this property since at least year 2010. Value increased 17% in year 2017 due to a countywide market adjustment. Appraisal attributes did not change and the total increase to the property in value is approximately 8%. That increase does not mean an 8% increase in taxes. The Assessor's Office has extended an offer to visit the property to see if further adjustments can be made, but Mr. Lion has yet to agree to allow access to his property. It is inappropriate to further reduce value without the benefit of a physical inspection and the Assessor's Office requests that the current value be sustained by the Board unless a physical inspection is made and further reduction is then determined to be warranted.

Chairman Dinning asked Mr. Lion if he had questions for the Assessor's Office. Mr. Lion said to Mr. Harris that taxes were reduced before he purchased property. Mr. Harris said he removed the second bathroom. Mr. Lion said he appreciates Mr. Harris taking off the additional bathroom from the MLS and he appreciates being taken as honest. Mr. Lion said he also informed Mr. Harris about the bedrooms and was told the number of bedrooms shouldn't affect the price, but that bathrooms do affect the price. Mr. Lion had no more questions.

Chairman Dinning said the number of bathrooms equates to more value. Mr. Harris said yes. The MLS had a listing of four bedrooms, but that doesn't matter as it is based on the total square footage of the home. Mr. Harris said he hasn't visibly seen the home.

Mr. Lion said he took advice of Community Title to go with the flow, etc., and he mentioned having thought of appealing the value the year prior. It was said there is a document that did not come through the Assessor's Office and the picture shows four bedrooms, two bathrooms, etc., but it was not produced by the Assessor's Office, according to Commissioner Pinkerton. Chairman Dinning asked if there is a sheet that indicates the number of bedrooms and bathrooms. Assessor Ryals said that would be in the ProVal System and he didn't produce or print those. Assessor Ryals said he assumes that information is inaccurate.

Mr. Lion said the Assessor's Office has color pictures of the property from the year 2010 and that listing is very dressed up and shows the interior rooms inside. Year 2010 was the last time Mr. Harris was physically on the property. Mr. Lion asked if there is a document showing that visit listing the attributes. Chairman Dinning asked Mr. Harris to explain the countywide market adjustment. Mr. Harris said the

Assessor's Office found that, through sales, the county was at 85% of market value so they had to increase values. That increase was imposed by the State Tax Commission in order for the county to come into compliance.

Chairman Dinning said Mr. Lion may rebut the statements from the Assessor's Office.

Mr. Lion said with regard to state values, he did submit the tables the Assessor's Office used that they extrapolate to other homeowners. It's a relative adjustment. Mr. Lion said his property is not listed on any of these tables and with his information, it is not warranted for a 20% increase to his structure. Mr. Lion said maybe the state created this big spreadsheet table and said all properties should be within a certain range, but he was caught in a big fisherman's net and it is misinformation. Mr. Lion said the building is a log cabin and he cannot commercially list it and he will have to demolish the entire right side as it is rotting. It is not worth what it is stated and let alone increasing value. The value is currently decreasing right now, according to Mr. Lion. Mr. Lion said he tries to just maintain status quo instead of going negative and he added that he hopes Commissioners appreciate that and not get zinged by the big fisherman's net.

There were no questions from Commissioners or the Assessor's staff.

Assessor Ryals said he had no rebuttal, but he would like to leave the Board with a thought and he explained that there are two components to valuation, the physical attribute that develops cost, then depreciation by market. Every year the state tests the county and if the market is up or down, everyone's property value decreases or increases, but everyone's property adjustment moves together. Mr. Lion may be right and the property may be one-fourth of what it is worth, but Mr. Lion needs to let the Assessor's Office resurvey his property. The Assessor's Office has to make guesses if they cannot access the property and use what information they can find. Assessor Ryals said he is not looking to hold status quo, if it comes down it. It has to be based on a physical review of the property. If Mr. Lion is allowing his office to do that, absolutely, the Assessor's Office will be happy to do that.

Mr. Lion said he would only like to ask if it is normal and customary to use guessing in the normal job of homeowners' and citizens' valuation. Mr. Lion said he is already a victim of inaccurate MLS listings and he would encourage the County Board and Assessor's Office to work on new techniques to help the community live a happy and prosperous life. Chairman Dinning said he believes that is being offered by Assessor Ryals and he added that when there is no ability to access property, the Assessor's Office has to rely on information they find. Chairman Dinning said the county is sensitive to private property rights so he is saying the county has an obligation, sitting here listening to both sides, to make a decision. Mr. Lion was asked if he would be willing to allow the Assessor to physically look at the home and readjust the value. If Mr. Lion is still not satisfied, the matter can be readdressed or not if he is satisfied. Mr. Lion said last year he wanted to go through the appeal process, but other people, professionals in the know, advised against it, so he said, "fine." Mr. Lion said he doesn't know what is right or wrong and he has presented factual evidence so the board should be able to make a determination right here. Mr. Lion said he is letting the county increase value of his property just based on an application for testimony when he should be asking for a 20% decline. Mr. Lion added that he doesn't want to be the victim of an excessive, inappropriate and inaccurate elevation of 20%, which is nowhere near accurate or in the ballpark, and he doesn't know if accommodating the county would change that. He is giving the county the positive inch up of 4% increase, one to five. Mr. Lion said if the property has any value, it is in the land. The structure will have to be torn down; it is a homemade cabin with just a plywood floor. Mr. Lion said he will leave it at that and he wants the board to make a decision that is reasonable. Mr. Lion said he wants the appraised value of \$105,000.00 and he added that it's an increase, not a decrease.

Chairman Dinning said he thinks what he is hearing is that Mr. Lion would accept a value of \$105,530. Mr. Lion said yes, but it is not a 20% increase. Mr. Lion added that he is going to live and die here and the property will appreciate in value, but not in the first year. The value will probably appreciate by five years' time, according to Mr. Lion.

Commissioner Pinkerton asked if Mr. Lion bought the property one year ago based on the MLS information. Commissioner Pinkerton said there was misinformation. Mr. Lion spoke earlier about fraud, misrepresentation, etc., so who produced this information. Commissioner Pinkerton asked Mr. Lion if he believes it was the Assessor's Office that created this fraud. Mr. Lion said he wouldn't put that burden on that office other than maintaining this fact. Mr. Lion said the Assessor didn't make the MLS, but did go with it. Assessor Ryals said that was because they couldn't access the property. Mr. Harris said that was the best available information they had.

Commissioner Pinkerton said he appreciates that Mr. Lion feels his property is overvalued and he added that the Assessor's Office is being accurate based on information they have. Commissioner Pinkerton said he doesn't believe there has been any fraud by the County Tax Assessor's Office, nor misinformation, as they may not have all the information. Mr. Lion said there was knowledge of the interior with the pictures so he could only say by omission, why state there are two bathrooms when there aren't. The Assessor's Office had knowledge that there were not two bathrooms and had pictures on record. If you know that it is not two bathrooms, there are records to that affect. How you deem that as fraud, etc.?

Mr. Harris said he just found those pictures one month ago so the Assessor's Office did not always have them. Mr. Harris said many years ago there may have been a second bathroom, but he doesn't know that information. Mr. Harris was asked if the property is currently valued with one or two bathrooms and Mr. Harris said the property is valued with one bathroom.

Assessor Ryals said the state is not involved with the county. If physical observations cannot be conducted, the Assessor's Office has to make a guess based on all the information they can find. One or two bathrooms makes a difference and that depends on the class of a home. A higher class is expected to have two bathrooms so that value would change. Commissioner Pinkerton said in this valuation, would that make a difference. Assessor Ryals said it doesn't make a difference as it is based on square footage. The class of this property is fair minus. Assessor Ryals said that class is as low as you can go. Mr. Lion said what Assessor Ryals just said about bathrooms and value just contradicts what Mr. Harris just said. When that second bathroom was removed, the value did lower cost. The number of bedrooms is not as relevant. Mr. Harris said he removed the mention and value of a second bathroom as well as the foundation and the class of the property lowered half a grade. A bathroom is a couple thousand dollars difference in value. Mr. Lion said with regard to the pictures, they are dated year 2010 so they had knowledge of what the interior was comprised of. Mr. Lion said he rejects the notion that the Assessor's Office didn't know the number of bathrooms as they have pictures from year 2010. There has been knowledge of two bathrooms since that time. To address Commissioner Pinkerton, there is some fraud, according to Mr. Lion. Chairman Dinning said for clarification, in year 2016 the value was reduced \$4,000.00.

Chairman Dinning closed hearing to further public testimony.

Chairman Dinning advised Mr. Lion to never be afraid to come to the Commissioners' Office or Assessor's Office despite what other community members say. Commissioners have a decision to make. Chairman Dinning said being torn, is there was an opportunity to look at the property, he's guessing there is a chance that Mr. Lion may receive the outcome he is looking for. Mr. Lion said he would be satisfied with a value

of \$105,000. It was said the Assessor's Office has done their best with the information they have. Chairman Dinning said he would encourage Mr. Lion, in the future, to allow the Assessor's Office look at the property as it might be beneficial. Chairman Dinning said he doesn't have a good feel.

Commissioner Pinkerton said he believes the Assessor's Office, based on information they have, probably made as sound evaluation as they possibly could. Taking advice from someone in the community and taken that as golden. There has been talk of accusations and someone not being able to get their feet on the ground and that is troubling to him. Commissioner Pinkerton said he wouldn't want anyone to have access to his property as well so he is also sympathetic. There is some room in the patchwork of information and we do have to make some kind of adjustment.

Commissioner Kirby said if it had been him, he would ask around and get all kinds of answers as to whether or not to allow access. Commissioner Kirby said he has been a taxpayer here for 45 years and his property has been adjusted several times for various reasons and he has never felt like that employees of the Assessor's Office has treated him wrong, even though his value would increase. Commissioner Kirby mentioned that he is a bit torn. It doesn't feel good on either side. The Assessor's Office has gone the extra mile by just a phone call to reduce value with sight unseen, and there has been room for an adjustment and it has been given. Maybe the homeowner doesn't feel like it was quite enough and the difference can be split. Commissioners can continue this decision to before July 11th. Commissioner Pinkerton said he doesn't see any reason to continue the hearing. Commissioner Pinkerton said he believes, unfortunately, that the county has to guess, but with the information brought forward he feels there should be a reduced valuation. Chairman Dinning said the reduction in value will be on the home and not the land. The home is currently valued at \$52,920 and will be reduced to \$45,620.00 and the category of "other" would decrease by \$50.00. Commissioners Pinkerton and Kirby agreed that the overall value will change from \$112,880.00 to \$105,530.00.

Commissioner Pinkerton moved to reduce the valuation for parcel #RP62N03E212420A owned by Nicholas Lion from \$112,880.00 to \$105,530.00. Commissioner Kirby second. Motion passed unanimously.

The Board of Equalization appeal hearing for parcel ##RP62N03E212420A owned by Nicholas Lion ended at 12:00 p.m.

Commissioners recessed for lunch at 12:00 p.m.

Commissioners reconvened for the afternoon session at 1:23 p.m.

Solid Waste Department Superintendent Claine Skeen and Ellery Howard with JUB Engineering joined the meeting to provide Commissioners with an update of what is needed for the landfill closure plan.

Those present felt the existing information and survey are sufficient for the landfill closure plan. Mr. Skeen said the property does go onto Chuck and Gayla Roady's property as there is an old fence line.

Boundary Economic Development Director Dennis Weed joined the meeting at 1:24 p.m.

Mr. Howard said it would be well worth it to visit the landfill to see where the corners are. Mr. Howard added that he will get the topography maps done this next week if he can, but he needs to know from Commissioners where they see this fill coming and they may want to consider relocating the road onto the adjacent parcel. There are 40 acres permitted for the current landfill and the county is using part of it

for a roadway right in that area. Chairman Dinning said as it sits today what is the life expectancy? Mr. Howard said if we start with 11 feet, there is a whole sliver of fill right along there. Chairman Dinning said we need to see how close to the line we can fill and do we use the piece of ground to the west as it sits today? Mr. Howard said it will be cheaper. There is a cost benefit to move that road, having the Road and Bridge Department do that, as there is the entire west boundary. Commissioner Pinkerton said we need the cost for the area that is permitted. Mr. Howard said may be 50 feet. There are extraction wells so there will be a buffer. There is a fair chunk of land that includes the road along the west side. The county may want to think about moving out there and project that slope out. Chairman Dinning asked how long and Mr. Howard said he will have a survey done next week, it will take another week to get data points in and he will process the information the following week and come up to meet with Commissioners again. Chairman Dinning said we want the maximum we can put into the hole and to know the life expectancy. Mr. Howard said in year 2008 or 2009, JUB Engineering surveyed this property so they can, from that date to now, know how much cubic yards were filled and if that rate stays the same, it is how much life will be left. That is about how many yards per year. Chairman Dinning said maybe Commissioners want to start looking at fill along the eastside. The heartburn is dealing with the wood waste and asking the agencies what the county can do with it, but there has been no feedback. It was said the wood could be ground up and stockpiled, left, or hauled off.

Chairman Dinning said if the county uses possi shell as a cover, would the county want to also use wood chips. Mr. Skeen said he's trying to find out if wood waste counts as going into the hole. The alternative coverage is six inches and then there is another cover that consists of 12 inches. The possi shell is a daily cover. Mr. Howard said he should be able to provide Commissioners with the landfill's life expectancy in three weeks followed by the report for closure. Mr. Howard said the question is always how much to put into the landfill closure fund and by the next year that information will be known. Mr. Howard said Commissioners may need to give direction as to having a transfer site on location or another location and if he where to make any recommendations right now, the entire 40 acres is permitted so the more you can fill it, the more it will be cost effective than to haul garbage off. The county may want to start an operation on the adjacent 30 acres. Mr. Howard said in talking with the Department of Environmental Quality, their hands are tied on the limit of 20 tons per day based on their code of regulations. One thing that could potentially happen is hitting that number by November and the county may have to transfer garbage, or the county just closes the site and transfers the garbage. Chairman Dinning said we may want to research the Environmental Protection Agency (EPA) regulations and look into a waiver. Mr. Howard said he talked to Erik Ketner with the Panhandle Health District about the Code of Federal Regulations (CFR) and it says Boundary County does have the exemption because it is under the tonnage limit.

The meeting with Mr. Howard and Mr. Skeen ended at 1:40 p.m.

Mr. Weed and Commissioners discussed requests for quotes for engineering services as it pertains to the regional sewer feasibility study. Chairman Dinning questioned if there is enough funding to hire an engineer. Mr. Weed said that cost is included in the overhead structure until the grant is awarded.

Chairman Dinning said he realized Commissioners had not reconvened as the Boundary County Board of Commissioners.

Commissioner Kirby moved to reconvene as the Board of Boundary County Commissioners and recess as the Board of Equalization. Commissioner Pinkerton second. Motion passed unanimously.

Mr. Weed said the request he would make is to get the request for quotes for engineering services started as there are a number of steps. Chairman Dinning said this is the bigger grant so are we anticipating administering this grant ourselves because if we use Panhandle Area Council (PAC), Sherri Wastweet would be processing this. Mr. Weed said there is no need for PAC at this point. Mr. Weed said he would ensure all reports get handled as part of his job. Nancy Mabile and Wally Jacobson with PAC are up to date on this project. Mr. Weed said we have the United States Department of Agriculture (USDA) and (Department of Environmental Equality DEQ) grants and he will apply for the GEM Grant, but it won't be available until November or December.

Mr. Weed informed Commissioners that he also has to apply for a grant for the airport as Quest may buy a large hangar and if they do, it would be good to apply for a grant to extend the taxiway to that hangar.

Mr. Weed said he needs Commissioners to make a motion so he can apply for the DEQ grant.

Commissioner Pinkerton moved to apply for the Department of Environmental Quality grant totaling \$60,000 for the regional sewer feasibility study. Commissioner Kirby second. Motion passed unanimously.

Commissioner Pinkerton moved to go forward with the process of obtaining request for quotes for engineering services as it pertains to the regional sewer feasibility study. Commissioner Kirby second. Motion passed unanimously.

Mr. Weed left the meeting at 1:47 p.m.

Commissioner Kirby moved to recess as the Board of Boundary County Commissioners and reconvene as the Board of Equalization. Commissioner Pinkerton second. Motion passed unanimously.

2:00 p.m., Commissioners held a Board of Equalization appeal hearing for parcels #RP6262N01E316610A and RP61N01E062400A owned by Charles and Gayla Roady. Present were: Chairman Dan Dinning, Commissioner LeAlan Pinkerton, Commissioner Walt Kirby, Clerk Glenda Poston, Deputy Clerk Michelle Rohrwasser, Assessor David Ryals, and Appraiser Teri Cushman. The appeal hearing was recorded. Chairman Dinning reviewed the appeal hearing procedures and administered the oath to those giving testimony. Neither the appellant nor the Assessor's Office presented any exhibits.

Commissioners asked for testimony from Mr. Roady. Mr. Roady apologized for not being able to meet in person. Mr. Roady said he purchased a 77.5 acre parcel and a 1.00 acres parcel from Molpus. These timber ground parcels are in Moravia and were purchased strictly for forest ground and to keep in forest production. Mr. Roady said he has taken care of these lands through five company name changes and then he bought the one acre parcel to assist in access. Mr. Roady said the properties were categorized as rural residential so he was shocked. Mr. Roady said he completed a forest management plan last December and chose the designation of productivity. Mr. Roady said what he cannot swear to is that after he put them in an envelope, he thought he mailed them and hopefully he did, but the Assessor's Office says they don't have that information in their files. Mr. Roady said he bought the property for growing trees.

Chairman Dinning explained that this is an appeal on two parcels. Neither Commissioners nor Assessor Ryals or Ms. Cushman had any questions.

Chairman Dinning asked for testimony from the Assessor's Office. Assessor Ryals said the only thing is that by law the applications have to be filed with the management plan by December 31st in order to qualify for the following year. Whether the information was mailed or emailed the Assessor's Office didn't receive it and beyond the date of December 31st, the Assessor's Office cannot extend the exemption so it takes the matter out of the Assessor's Office hands as to whether or not the Assessor can still offer that benefit. Assessor Ryals said they understand these properties would qualify for this benefit, but his office cannot assume what a property owner is going to do with their property when they buy it so the property was put into the residential category as that is what category a property is put into if it is not ag or timber. Mr. Roady asked if the Assessor's Office sends out reminder notices for this such as when land changes ownership, etc. Assessor Ryals said typically they do. Ms. Cushman said she sends notices to everyone who has deed work telling them what exemptions are available. This information has highlighted information at the top calling the new landowner's attention to the fact they need to reapply for an exemption or they will lose the benefit. Ms. Cushman said she does that for everyone. Mr. Roady said he did look for that, but didn't find it. Mr. Roady referenced legislation dating back to 1982.

Chairman Dinning asked Mr. Roady if he had any more comments. Mr. Roady said if he is to be penalized, is it for one year or does he have to live with it for more than a year. Assessor Ryals said it is not a penalty, it is just that the application wasn't in timely so they can't grant the exemption for just this year. Assessor Ryals said he understands that he now has the application and management plan so the exemption will be in place for the next year. This year was the only question mark because the application wasn't timely filed. Mr. Roady thanked Assessor Ryals.

Chairman Dinning said somewhere in back of his mind, and he is asking out of lack of information, he recalls someone cannot have two different classifications with the same owner, does that mean productivity/yield or does it mean what we are dealing with today? Assessor Ryals said it is two different classes of timber. You cannot have productivity on one parcel and bare land and yield on another. Ms. Cushman said they can apply for two different categories, but when you buy one it is in that category regardless. Assessor Ryals clarified that the property is in that category for the remainder of that year.

Chairman Dinning said in this case he doesn't know if the county has leeway to do anything. Assessor Ryals said the mention of the due date of December 31st is listed in Idaho Code as the statutory deadline and they cannot go beyond that date. Assessor Ryals said sometimes they will be flexible on a recent purchase if the parcel is purchased in December and if the new property owner can get the application submitted on time, even though they may not yet have the management plan, but the application absolutely has to be submitted to his office by December 31st. Commissioner Pinkerton said if a landowner gets the application by mail, is anything sent back to the landowner showing that the application was received. Assessor Ryals said no other than the following assessment notices. Assessor Ryals said generally, the applicant brings in the application and management plan so both parties are aware and the document is date stamped in so this normally doesn't come up. Ms. Cushman said when people email their application and the forest management plan in, the person always follows up with the Assessor's Office to make sure their paperwork was received. Commissioner Pinkerton said the point being that not everybody has the free time to come to the office and follow up so maybe that is something the Assessor's Office could look into. Assessor Ryals said he understands what Commissioner Pinkerton is saying, but in this instance, if his office didn't get an application, his office wouldn't know there is something to follow up on. Commissioner Pinkerton said he understands, but this could be a fix for someone else in another instance. If a property owner mailed the application in and got no response that the application was received until the next valuation notice was received, it would already be too late. Assessor Ryals said it puts the burden on the property owner to follow up. Ms. Cushman said in this particular case Mr. Roady said he emailed his

application to both Assessor Ryals and her and if he had, they would have responded or he would have received something notifying him the Assessor's Office had received it, but he could have followed up with an email asking if the Assessor's Office got it. Ms. Cushman said they didn't get an email so there was nothing to follow up on, but it is a good point. Commissioner Pinkerton said probably very few people mail their applications in. Ms. Cushman said you would be surprised. Commissioner Pinkerton said it is a function of service to the public and of no consequence to us to send out a form letter letting the property owner know the application was received. Ms. Cushman said the sad part of this is if Mr. Roady had mailed this in, but the office did not receive it, he wouldn't have received a letter. It is really hard to be responsible for the landowner in all cases, but it is a good suggestion. Commissioner Pinkerton said that is just another piece of data that can be used to ensure that everyone that could possibly be done right is in the Assessor's file. Ms. Cushman said that is a good idea. Commissioner Pinkerton said it was just a thought. Chairman Dinning asked Mr. Roady if he recalls if he sent his application via email or regular mail. Mr. Roady said it was US mail, but he can only remember putting it in an envelope. Mr. Roady said he doesn't remember if he put it in the mailbox. Mr. Roady said a lot of times he used to bring in the applications, but he just doesn't have the luxury of being here on a workday right now and he should have just asked his wife to bring it down, but he didn't. Mr. Roady said it is kind of equal onerous on both as he doesn't have proof that he sent it and the Assessor's Office doesn't know if he sent it.

Chairman Dinning asked Mr. Roady if he had anything else to add at this point. Mr. Roady said he feels the county is fair and feels bad we have to go through this. Mr. Roady said it is a little bit of a stiff penalty and even though it is not called a penalty it is intense. Mr. Roady said he bought the land for the very reason of timber and he is stuck paying for a different designation and it rubs a person wrong, but he has to live with what Commissioners decide. Mr. Roady thanked Commissioners for their time.

Commissioners closed the hearing to further testimony and reviewed the remaining hearing procedures into the record to include instructions for Mr. Roady to appeal the Board of Equalization's decision to the State Board of Tax Appeals if he decides to do so.

Chairman Dinning said Commissioners are at a point in which they don't have the ability to do anything unless the Assessor's Office has a copy of the application and management plan, but those due dates are pretty hard and fast. Chairman Dinning said Commissioners have gone through something similar to this involving a church that didn't meet a deadline. Commissioner Pinkerton said we are still bound by the same state code and unfortunately the Assessor's Office is required to have the application in their position before they can change the designation to productivity. It is apparent that office didn't get the document or it was lost in the shuffle. Commissioner Pinkerton said he can only say they know it hurts, but according to state code, there is nothing they can do. Chairman Dinning said he would love to be able to fix it, but codes are in place and there is order to it, but if Commissioners could do something about this, they would. Mr. Roady said he is not going to appeal.

Commissioner Pinkerton said the assessment will be in place for the next year, 2018, and the properties will be in productivity. The tax payment for these parcels that were due June 20th, was for last year and was based on the productivity designation, according to Assessor Ryals. Mr. Roady said that is already paid so he is done paying for year 2016. It was said Mr. Roady will pay at the rate of rural residential for year 2017 and that bill will come out sometime in November.

Commissioner Pinkerton moved to uphold the Assessor's valuation of parcels #RP6262N01E316610A and RP61N01E062400A owned by Charles and Gayla Roady. Commissioner Kirby second. Motion passed unanimously.

The Board of Equalization appeal hearing ended at 2:22 p.m.

2:36 p.m., Commissioner Pinkerton moved to recess as the Board of Equalization and to reconvene as the Boundary County Board of Commissioners. Commissioner Kirby second. Motion passed unanimously.

There being no further business, the meeting adjourned at 3:07 p.m.

DAN R. DINNING, Chairman

Attest:

GLEND A POSTON, Clerk
By: Michelle Rohrwasser, Deputy Clerk