



# POWER COUNTY BOARD OF COMMISSIONERS

**Meeting Minutes**  
*Commission Chambers*  
**543 Bannock Ave.**  
**American Falls, ID 83211**  
[www.powercounty.is.us](http://www.powercounty.is.us)

Thursday, June 29, 2017, 9:00 a.m.

## I. CALL TO ORDER

The Board of County Commissioners met in regular session Thursday, June 29, 2017, and called the meeting to order at the hour of 9:03 am, in the Commission Chambers of the Power County Courthouse.

## II. COMMISSIONERS/STAFF

PRESENT:	Commissioner Ron Funk, Chair Commissioner Delane Anderson Commissioner Bill Lasley
ABSENT:	None
STAFF:	Sharee Sprague, Clerk Carolyn Anderson, Deputy Clerk Skyler Johns, legal intern
OTHER PARTIES PRESENT:	Michael Morrissey Connie Woodworth Assessor Mary Annen Chief Deputy Assessor Kim Olson Appraiser Richard Hartley Bruce Oblad Clint Thomas Blair Lee Dance Cory Kress Jamie Kress Duane Isaak Violet Isaak Lamar Isaak Tom Havlicak Lance Funk Monty Funk

## III. AGENDA

### A. NOTICES/REPORTS

1. **Public Defender:** Michael Morrissey appeared before the Commission to request budget changes for the upcoming fiscal year. Mr. Morrissey reports no change to Office Supplies as he has been using his previously owned things coming in from private practice, but there may be future purchases necessary. Mr. Morrissey has not experienced many conflict cases, but believes that may increase going forward. Mr. Morrissey requests to increase the 16-01-480-00 to \$30,000. Decrease 481-00 to \$50,000, and 526-00 to \$50,000.00 and roll available funds into Salary line for admin

assistant, \$35,000. A second attorney could be beneficial in handling case load, but may not as beneficial for solving conflict. Would need higher salary for second attorney nearer to \$60,000.00 to be appealing for competent applicants. Increased salary/personnel will result in increased phone utilities, benefits, etc. Interested in seeking education resources to utilize during travel time (i.e. podcast subscriptions, etc). May need to increase publications line.

2. **Juvenile Justice:** Connie Woodworth appeared before the Commission and requested budget changes with the fiscal year. Ms. Woodworth requests no changes for 06-01. Ms. Woodworth reports that JCA/Tobacco revenues are continuing to trend down. Ms. Woodworth requests a 5% increase to department salaries in 08-09 and advises the Counseling line could be decreased by \$1,500. Ms. Woodworth reports that the number of probation cases in Power County are down. Ms. Woodworth advises that the county will not be required to have expenses to diversion program, as those should all come from the prosecutor's budget. Ms. Woodworth reports that SUDS funding was received in prior years, does not come through the county but is utilized by the Juvenile program which in return reduces cost to the county.

## **B. MOTIONS:**

1. **Agenda:** A motion to approve the agenda for Thursday, June 29, 2017, was presented by Commissioner Lasley with a second by Commissioner Anderson. Commissioner Funk was absent. Following audible call of the Board, motion unanimously carried.
2. **Convene as Board of Equalization at 10:10 am:** A motion to adjourn as the Power County Board of County Commissioners and convene as the Power County Board of Equalization was presented by Commissioner Anderson with a second by Commissioner Funk. Following an audible call of the board, the motion unanimously carried.
3. **2827 Am Falls LLC Appeal on Parcel RPA1365-23:** Commissioner Funk opened the appeal hearing at 10:11 am. The following parties were present;

### **Board of Equalization**

- Ron Funk, Board Chair
- Bill Lasley, Member
- Delane Lasley, Member
- Sharee Sprague, Board Clerk
- Skyler Johns, Board Intern Legal Counsel

### **On behalf of the Assessor**

- Assessor Mary Annen
- Chief Deputy Assessor Kim Olson
- Appraiser Richard Hartley

### **On behalf of the Applicant**

- Bruce Oblad 541 Tanglewood Loop., Salt Lake City, UT
- Clint Thomas, 1950 S 900 W, Salt Lake City, UT

The applicant presented testimony in support of their application and offered the following exhibits;

- Exhibit A, Linford Real Estate Appraisal Report dated August 14, 2013
- Exhibit B, Copy of 2017 Assessment Notice

The applicant argues value to be at \$400,000.00

The board and assessor inquired of the applicant.

The Assessor presented testimony in support of their application and offered the following exhibits;

- Exhibit 1, Hartley Ag Appraisal Commercial Value Summary for 2011-2015
- Exhibit 2, Appraiser's property card for Parcel No RPA1365-23

Appraiser Richard Hartley presented valuation procedures used in setting the values. Mr. Hartley advises that commercial property in American Falls has remain unchanged over the past three (3) years. Mr. Hartley advises that the Kings Building, which is just down the road, is half the size of this building and is listed for \$899,000.

The board and applicant inquired of the assessor.

The applicant presented rebuttal argument.

Chairman Funk closed the hearing at 10:50 am and the Board entered into deliberations for consideration of evidence submitted.

Upon consideration of the evidentiary information submitted before the Board of Equalization, the Assessor's Valuation is here by affirmed and valuation of the property is hereby set at \$831,600.00.

4. **WD Enterprises Appeal on Parcel Nos. RPD0485-01; RPD0578-00:** Commissioner Anderson opened the appeal hearing at 11:47 am. The following parties were present;

**Board of Equalization**

- Bill Lasley, Member
- Delane Lasley, Acting Chair/Member
- Sharee Sprague, Clerk
- Skyler Johns, Board Intern Legal Counsel

**On behalf of the Assessor**

- Assessor Mary Annen
- Chief Deputy Assessor Kim Olson
- Appraiser Richard Hartley

**On behalf of the Applicant**

- Blair Lee Dance, 433 E Las Colinas Blvd, Irving, TX 75039

The applicant appeared telephonically presented testimony in support of their application and offered the following exhibits;

- Exhibit A, Assessment notice on RPD0578-00 showing 47% valuation increase
- Exhibit B, Assessment notice on RPD0485-01 showing 57.7% valuation increase

The applicant argues that the values have increased 47% and 57.7% which is not legal. Mr. Dance the previous year enterprised value should remain. Upon inquiry, Mr. Dance could not provide any evidence other than oral argument and could not cite the appropriate tax code that he states the County is violating.

The board and assessor inquired of the applicant. Upon inquiry, applicant submits that the land is being leased at \$330.00 per acre.

The Assessor presented testimony in support of the assessed valuation and offered the following exhibits;

- Exhibit 1, Hartley Ag Appraisal 2016 Agricultural Land Value Summary Rural Investment Land Report

Appraiser Richard Hartley presented valuation procedures used in setting the values.

The board and applicant inquired of the assessor.

The applicant presented rebuttal argument.

Chairman Anderson closed the hearing at 12:19 am and the Board entered into deliberations for consideration of evidence submitted.

Upon consideration of the evidentiary information submitted before the Board of Equalization, the Assessor's Valuation is here by affirmed and valuations of said properties are hereby set as follows;

- Parcel RPD0578-00 valuation is \$184,043.00
- Parcel RPD0485-01 valuation is \$329,221.00

The hearing concluded at 11:47 am.

5. **WD Enterprises Appeal on Parcel No. RPD0465-00:** Commissioner Anderson opened the appeal hearing at 11:47 am. The following parties were present;

**Board of Equalization**

- Bill Lasley, Member
- Delane Lasley, Acting Chair/Member
- Sharee Sprague, Clerk
- Skyler Johns, Board Intern Legal Counsel

**On behalf of the Assessor**

- Assessor Mary Annen
- Chief Deputy Assessor Kim Olson
- Appraiser Richard Hartley

**On behalf of the Applicant**

- Blair Lee Dance, 433 E Las Colinas Blvd, Irving, TX 75039

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The applicant argues that the values have increased 47% and 57.7% which is not legal. Mr. Dance the previous year enterprised value should remain. Upon inquiry, Mr. Dance could not provide any evidence other than oral argument and could not cite the appropriate tax code that he states the County is violating.

The board and assessor inquired of the applicant. Upon inquiry, applicant submits that the land is being leased at \$330.00 per acre.

The Assessor presented testimony in support of the assessed valuation and offered the following exhibits;

- Exhibit 1, Hartley Ag Appraisal 2016 Agricultural Land Value Summary Rural Investment Land Report

Appraiser Richard Hartley presented valuation procedures used in setting the values.

The board and applicant inquired of the assessor.

The applicant presented rebuttal argument.

Chairman Anderson closed the hearing at 12:19 am and the Board entered into deliberations for consideration of evidence submitted.

Upon consideration of the evidentiary information submitted before the Board of Equalization, a motion to support the independent appraiser's finding and affirm the Assessor's Valuation was presented by Commissioner Anderson with a second by Commissioner Lasley. Commissioner Funk was absent. Following call of the Board, the motion unanimously passed and valuation of the property is set \$768,340.00. The appeal concluded at 12:37 pm.

6. **LCSC Enterprises Appeal:** Commissioner Anderson opened the appeal hearing at 12:42 pm. The following parties were present;

**Board of Equalization**

- Bill Lasley, Member
- Delane Lasley, Acting Chair/Member
- Sharee Sprague, Clerk
- Carolyn Anderson, Clerk
- Skyler Johns, Board Intern Legal Counsel

**On behalf of the Assessor**

- Assessor Mary Annen
- Chief Deputy Assessor Kim Olson
- Appraiser Richard Hartley

**On behalf of the Applicant**

- Blair Lee Dance, 433 E Las Colinas Blvd, Irving, TX 75039

The applicant appeared telephonically presented testimony in support of their application and offered the appeal applications for each parcel as exhibits.

The applicant argues that the RPD 1524-00 property contains unuseable land and attempts have been made to improve, but it is not feasible. Currently the land is valued for (type) ag land and should not.

Parcel RPD 1520-00

The board and assessor inquired of the applicant. Upon inquiry, applicant submits that the land is being leased at \$330.00 per acre.

The Assessor presented testimony in support of their application and offered the Hartley Ag Appraisal 2016 Agricultural Land Value Summary Rural Investment Land Report as Exhibit 1.

Appraiser Richard Hartley presented valuation procedures used in setting the values.

The board and applicant inquired of the assessor.

The applicant presented rebuttal argument.

Chairman Anderson closed the hearing at 1:18 pm and the Board entered into deliberations for consideration of evidence submitted.

Upon consideration of the evidentiary information submitted before the Board of Equalization, a motion to take parcel numbers RPD1524-00, RPD1520-00, RPD 1523-00, RPD 1525-00, RPD 1532-00, RPD1451-00, RPD1452-01, and RPD15400 was presented by Commissioner Anderson with a second by Commissioner Lasley.

A motion to enter into executive session pursuant to I.C. §74-206(f), to communicate with legal counsel for the public agency to discuss the legal ramifications of and legal options for pending litigation, or controversies not yet being litigated but imminently likely to be litigated was presented by Commissioner Anderson at 1:22 pm with a

second by Commissioner Lasley. Commissioner Funk was absent. Following an audible call of the board, the motion unanimously carried.

A motion to exit executive session pursuant to I.C. §74-206(f), was presented by Commissioner Anderson at 1:32 pm with a second by Commissioner Lasley. Commissioner Funk was absent. Following an audible call of the board, the motion unanimously carried.

Upon conclusion of executive session, the motion to take parcel numbers RPD1524-00, RPD1520-00, RPD 1523-00, RPD 1525-00, RPD 1532-00, RPD1451-00, RPD1452-01, and RPD15400 under advisement was withdrawn and a motion to affirm the Assessor's valuations upon the grounds that the applicant failed to submit any evidence supporting his appeal applications was presented by Commissioner Anderson with a second by Commissioner Lasley. Commissioner Funk was absent. Following an audible call of the board, the motion unanimously carried. Notices of Action will be forwarded to the applicant confirming the valuations amounts. The Applicant was notified that he would have thirty (30) days to appeal the Board of Equalization's decision.

7. **Ron Kress Ranches (26 Parcels)**: Commissioner Funk opened the appeal hearing at 1:55 pm. The following parties were present;

**Board of Equalization**

- Ron Funk, Board Chair
- Bill Lasley, Member
- Delane Lasley, Member
- Sharee Sprague, Board Clerk
- Skyler Johns, Board Intern Legal Counsel

**On behalf of the Assessor**

- Assessor Mary Annen
- Chief Deputy Assessor Kim Olson
- Appraiser Richard Hartley

**On behalf of the Applicant**

- Cory and Jamie Kress, 5733 Rockland Highway, Rockland, ID 83271

The applicant presented testimony in support of their applications. Applicant states that the biggest argument he would make is the methodology used to calculate the valuations. Mr. Kress attests that the valuation method seems to be incorrect as it does not use same year comparables for commodities and expenses.

The board and assessor inquired of the applicant.

The Assessor presented testimony in support of the assessed valuation and offered the following exhibits;

- Exhibit 1, Hartley Ag Appraisal 2016 Agricultural Land Value Summary Rural Investment Land Report

Appraiser Richard Hartley presented valuation procedures used in setting the values. Mr. Hartley explained the process used to complete the valuation study and directives received from the State Tax Commission.

The board and applicant inquired of the assessor.

The applicant presented rebuttal argument.

Chairman Funk closed the hearing at 2:21 pm and the Board entered into deliberations for consideration of evidence submitted.

Upon consideration of the evidentiary information submitted before the Board of Equalization, a motion to support the independent appraiser's finding and affirm the Assessor's Valuation was presented by Commissioner Anderson with a second by Commissioner Lasley. Following call of the Board, the motion unanimously passed and Notices of Action will be forwarded to the applicant confirming the valuations amounts. The Applicant was notified that he would have thirty (30) days to appeal the Board of Equalization's decision. The appeal concluded at 2:40 pm.

8. **Brucker Family Trust, Duane Isaak, Esther Isaak Lamar Isaak and Isaak Ranches (92 Parcels)**: Commissioner Funk opened the appeal hearing at 1:55 pm. The following parties were present;

**Board of Equalization**

- Ron Funk, Board Chair
- Bill Lasley, Member
- Delane Lasley, Member
- Sharee Sprague, Board Clerk
- Skyler Johns, Board Intern Legal Counsel

**On behalf of the Assessor**

- Assessor Mary Annen
- Chief Deputy Assessor Kim Olson
- Appraiser Richard Hartley

**On behalf of the Applicants**

- Duane Isaak, 3235 S Isaak Lane, American Falls, ID 83211
- Violet Isaak, 3298 S Isaak Loop, American Falls, ID 83211
- Lamar Isaak, 3298 S Isaak Loop, American Falls, ID 83211

Lamar Isaak presented testimony in support of all the applications filed by the parties. Applicant states that the biggest argument he would make is the valuations on dry graze ground and dry farm parcels that they own.

The board and assessor inquired of the applicant.

The Assessor presented testimony in support of the assessed valuation and offered the following exhibits;

- Exhibit 1, Hartley Ag Appraisal 2016 Agricultural Land Value Summary Rural Investment Land Report

Appraiser Richard Hartley presented valuation procedures used in setting the values. Mr. Hartley explained the process used to complete the valuation study and directives received from the State Tax Commission.

Chairman Funk closed the hearing at 3:34 pm and the Board entered into deliberations for consideration of evidence submitted.

Upon consideration of the evidentiary information submitted before the Board of Equalization, a motion to support the independent appraiser's finding and affirm the Assessor's Valuation was presented by Commissioner Anderson with a second by Commissioner Lasley. Following call of the Board, the motion unanimously passed and Notices of Action will be forwarded to the applicant confirming the valuations amounts.

The Applicant was notified that he would have thirty (30) days to appeal the Board of Equalization's decision. The appeal concluded at 3:40 pm.

9. **Tom Havlicak (3 Parcels)**: Commissioner Funk opened the appeal hearing at 3:53 pm. The following parties were present;

**Board of Equalization**

- Ron Funk, Board Chair
- Bill Lasley, Member
- Delane Lasley, Member
- Sharee Sprague, Board Clerk
- Skyler Johns, Board Intern Legal Counsel

**On behalf of the Assessor**

- Assessor Mary Annen
- Chief Deputy Assessor Kim Olson
- Appraiser Richard Hartley

**On behalf of the Applicant**

- Tom Havlicak, 8660 Yellowstone Highway, Idaho Falls, ID 83402

The applicant presented testimony in support of his applications. Applicant states that he is not receiving he services related to his valuation and taxes. His ground was removed from CRP and since the roads have not received appropriate grading services. The board and assessor inquired of the applicant.

The Assessor presented testimony in support of the assessed valuation and offered the following exhibits;

- Exhibit 1, Hartley Ag Appraisal 2016 Agricultural Land Value Summary Rural Investment Land Report

Appraiser Richard Hartley presented valuation procedures used in setting the values. Mr. Hartley explained the process used to complete the valuation study and directives received from the State Tax Commission.

The board and applicant inquired of the assessor. Cash lease 30/acre

The applicant presented rebuttal argument.

Chairman Funk closed the hearing at 4:21 pm and the Board entered into deliberations for consideration of evidence submitted.

Upon consideration of the evidentiary information submitted before the Board of Equalization, a motion to support the independent appraiser's finding and affirm the Assessor's Valuation was presented by Commissioner Lasley with a second by Commissioner Anderson. Following call of the Board, the motion unanimously passed and valuations of said properties are hereby set as follows;

- Parcel RPD2430-00 valuation is set at \$ 48,505.00
- Parcel RPD2514-00 valuation is set at \$ 16,354.00
- Parcel RPD2517-00 valuation is set at \$ 83,723.00

The appeal concluded at 4:28 pm.

10. **Lance Funk and Monty Funk (114 Parcels)**: Commissioner Funk opened the appeal hearing at 1:55 pm. The following parties were present;

**Board of Equalization**

- Ron Funk, Board Chair



- Bill Lasley, Member
- Delane Lasley, Member
- Sharee Sprague, Board Clerk
- Skyler Johns, Board Intern Legal Counsel

**On behalf of the Assessor**

- Assessor Mary Annen
- Chief Deputy Assessor Kim Olson
- Appraiser Richard Hartley

**On behalf of the Applicant**

- Lance Funk, 2960 Cedar Lane, American Falls, ID
- Monty Funk, 2964 Cedar Lane, American Falls, ID

Lance Funk presented testimony in support of all the applications filed by the parties. Mr. Funk argues that they have incurred significant increases in every area of their operational expenses. A couple years ago the rain caused a catastrophic result to the county farmers. Commodity prices are significantly lower. The USDA Commodity prices used under the direction of the State are inaccurate for actual prices received by Power County farmers.

The board and assessor inquired of the applicant.

The Assessor presented testimony in support of the assessed valuation and offered the following exhibits;

- Exhibit 1, Hartley Ag Appraisal 2016 Agricultural Land Value Summary Rural Investment Land Report

Appraiser Richard Hartley presented valuation procedures used in setting the values. Mr. Hartley explained the process used to complete the valuation study and directives received from the State Tax Commission.

The board and applicant inquired of the assessor.

The applicant presented rebuttal argument.

Chairman Funk closed the hearing at 5:29 pm and the Board entered into deliberations for consideration of evidence submitted.

Upon consideration of the evidentiary information submitted before the Board of Equalization, a motion to support the independent appraiser's finding and affirm the Assessor's Valuation was presented by Commissioner Anderson with a second by Commissioner Lasley. Following call of the Board, the motion unanimously passed and Notices of Action will be forwarded to the applicant confirming the valuations amounts. The Applicant was notified that he would have thirty (30) days to appeal the Board of Equalization's decision. The appeal concluded at 5:36 pm.

11. **Reconvene as Board of County Commissioners at 5:37 pm:** A motion to adjourn as the Power County Ambulance District Board and reconvene as the Power County Commissioners was presented by Commissioner Funk with a second by Commissioner Anderson. Commissioner Lasley was Absent. Following an audible call of the board, the motion unanimously carried.

**IV. EXECUTIVE SESSION:**

1. A motion to enter into executive session pursuant to I.C. §74-206(f), to communicate with legal counsel for the public agency to discuss the legal ramifications of and legal options for pending litigation, or controversies not yet being litigated but imminently likely to be litigated was presented by Commissioner Anderson at 1:22 pm with a second by Commissioner Lasley. Commissioner Funk was absent. Following an audible call of the board, the motion unanimously carried.
2. A motion to exit executive session pursuant to I.C. §74-206(f), was presented by Commissioner Anderson at 1:32 pm with a second by Commissioner Lasley. Commissioner Funk was absent. Following an audible call of the board, the motion unanimously carried.

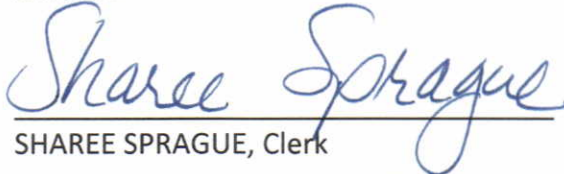
**V. ASSESSMENTS/CONCLUSIONS:**

1. **Next Meeting:** The next regular session for the board to meet is slated for July 10, 2017.
2. **Adjourn:** Having no further business to come before the Board, a motion to adjourn was presented by Commissioner Anderson with a second by Commissioner Funk. Following audible call of the Board, motion carried and the meeting was adjourned at 6:15 pm.

The foregoing minutes were approved by the Board of County Commissioners during the Regular Board Meeting held July 24, 2017.

  
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COMMISSIONER FUNK, Chairman

ATTEST:

  
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SHAREE SPRAGUE, Clerk