



# Cassia County Board of Commissioners

*Commissioner Chambers*

*1459 Overland Ave.*

*Burley, ID 83318*

[www.cassiacounty.org](http://www.cassiacounty.org)

**Board Chairman:**

*Dennis Crane*

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**Board Members:**

*Paul Christensen (District #1) ~ [pchristensen@cassiacounty.org](mailto:pchristensen@cassiacounty.org)*

*Bob Kunau (District #2) ~ [bob.kunau@cassiacounty.org](mailto:bob.kunau@cassiacounty.org)*

*Dennis Crane (District #3) ~ [dcrane@cassiacounty.org](mailto:dcrane@cassiacounty.org)*

Monday, July 1, 2013

The Board of Cassia County Commissioners met in regular session on Monday, July 1, 2013, at 9:00 a.m. in the Commissioner Chambers of the Cassia County Courthouse.

THOSE PRESENT:	County Commissioners:	Dennis Crane, Chairman Paul Christensen Bob Kunau
	Clerk of the Board:	Joseph W. Larsen
	Prosecuting Attorney:	Al Barrus
	County Administrator:	Kerry D. McMurray
	Others:	Jim Powell, Mini-Cassia Health Care Rod Barton, Cassia Regional Med Center Liliana Saunero-Nava, M.D., M-C Health Care Dwight Davis, Assessor Scott Erwin, Erwin Insurance & Appraisal Denise Martin, E-Z Money Auto Barney Greener, Assessor's Office Patty Justesen, Treasurer Martin Adams, Assessor's Office Gordon Edwards, Weed & Pest Control Jay Lenkersdorfer, The Weekly Mailer

- 1) 9:00 AM CALL TO ORDER, PLEDGE OF ALLEGIANCE, REVIEW CALENDAR, MINUTES, CORRESPONDENCE, PERSONNEL, CSI RESIDENCIES, COUNTY PAYABLES, COUNTY ROAD AND BRIDGE, BUILDING AND GROUNDS MATTERS, GATEWAY MATTERS, JURY SERVICE FEES, BEER AND LIQUOR LICENSES, FY2014 BUDGET MATTERS, SECOND LEVEL CONFLICT PUBLIC DEFENDER CONTRACT
  - a) 9:05 AM CALENDAR
    - i) Joint budget workshops for Minidoka and Cassia Counties will be held at 11:30 a.m. today at Perkins Restaurant.
  - b) 9:05 AM CORRESPONDENCE
    - i) Email from Monty Gamble at Simplot as a formal notice of upcoming job eliminations and warehouse closure at the J.R. Simplot Company Heyburn Warehouse. Twenty-four (24)

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- hourly employees and five (5) salaried employees will be permanently eliminated. Ten (10) hourly employees will remain until August 31, 2014.
- ii) A letter from Ken Robinette from the South Central Community Action Partnership expressing thanks for the County's support and requesting a FY2014 contribution of \$2000.
  - iii) Announcement of the 3<sup>rd</sup> Annual Idaho Liberty Summit on Friday, August 16, 2013, at 7:00 p.m. at the Burley Best Western Inn & Convention Center
- c) 10:19 AM PERSONNEL
- i) CHANGE OF STATUS
    - (1) MINI-CASSIA CRIMINAL JUSTICE CENTER
      - (a) Increase in rate of pay for Donald Parry Shaff for meeting physical fitness requirements.
      - (b) Increase in rate of pay for Clell S. Frazier, Jr. for receiving Level II Detention Certification.
    - (2) WEED AND PEST CONTROL
      - (a) A Temporary Employee Personnel Action Form was completed for Vance D. Campbell to be hired as a seasonal weed sprayer.
  - ii) EMPLOYEE TIME SHEET REVIEW
    - (1) FAIR AND RODEO
      - (a) The Board reviewed the time sheet and overtime documentation of Cory L. Parish.

**10:20 AM**

**MOTION: COMMISSIONER CHRISTENSEN MOVED TO APPROVE SAID CHANGE OF STATUS REQUESTS AND AN EMPLOYEE TIME SHEET AND OVERTIME AS PRESENTED. COMMISSIONER KUNAU SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.**

- d) 10:24 AM APPROVAL OF MINUTES

**10:25 AM**

**MOTION: COMMISSIONER CHRISTENSEN MOVED TO APPROVE MINUTES OF THE BOARD FROM JUNE 24, 2013. COMMISSIONER KUNAU SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.**

- e) 10:16 AM CSI RESIDENCY APPLICATIONS
  - i) The Board reviewed six CSI 2013-2014 Residency applications

**10:16 AM**

**MOTION: COMMISSIONER CHRISTENSEN MOVED TO APPROVE SIX CSI RESIDENCY APPLICATIONS. COMMISSIONER KUNAU SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.**

- f) 10:39 AM COUNTY PAYABLES

CURRENT EXPENSES	104	\$7,954.05
INDIGENT FUND	105	\$2,813.00
COUNTY ROADS & BRIDGES FUND	107	\$18,156.32
REVALUATION FUND	114	\$104.91
JUSTICE FUND	130	\$28,515.00
PHYSICAL FACILITIES FUND	144	\$157.10
CASSIA COUNTY BENEFITS TRUST	148	\$163,253.45
ADULT MISDEMEANOR PROBATION	149	\$981.74
	<b>TOTAL</b>	<b>\$221,935.57</b>

**10:39 AM**

**MOTION: COMMISSIONER CHRISTENSEN MOVED TO APPROVE COUNTY PAYABLES DATED JULY 1, 2013. COMMISSIONER KUNAU SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.**

- g) 9:10 AM COUNTY ROAD AND BRIDGE
  - i) Chairman Crane reported from the Road and Bridge department that they are hauling water for dry County roads.
  - ii) They are also applying magnesium chloride to the roads.
- h) 9:11 AM BUILDING AND GROUNDS MATTERS
  - i) McMurray reported on a bid for converting County-owned Linda Vista apartments for office space. The bid came in high and they are looking at options to save costs including the use of temporary help with the County as general contractor.
  - ii) A ramp and interior work needs to be accomplished.
- i) 10:20 AM GATEWAY MATTERS
  - i) Chairman Crane read an email regarding a 10 year study by the University of Nevada that indicated no adverse effects of high voltage power lines on sage-grouse.
- j) 10:03 AM JURY SERVICE FEES
  - i) Larsen reported to the Board that there had been discussion amongst elected clerks about the increase in the per diem for jurors that went into effect July 1, 2013. The new rate limits were increased to \$10 for partial day and \$50 for a full day or required attendance at court.
  - ii) That amount is determined by the County Commissioners under IC 2-215. Larsen indicated that most counties are proposing a slight increase.
  - iii) The Board determined to discuss that with Minidoka County at the joint Board Meeting later today.
- k) 9:59 AM BEER AND LIQUOR LICENSES
  - i) The following Beer and Liquor Licenses were presented for review of the Board:
    - (1) Chadwick Grille – liquor license, beer off premise, wine by drink, and draft beer on premise
    - (2) Maverik Store, Inc. #259 – beer off premise and bottled wine
    - (3) Polo’s Café – beer on premise
    - (4) Guadalajara Mexican Restaurant – liquor license and draft beer on premise
    - (5) Burley Trap Club – beer on premise

**10:00 AM**

**MOTION: COMMISSIONER KUNAU MOVED TO APPROVE BEER AND LIQUOR LICENSES AS PRESENTED. COMMISSIONER CHRISTENSEN SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.**

- l) 10:01 AM FY2014 BUDGET MATTERS
  - i) Larsen explained to the Board that the Auditor’s office is concentrating on department’s “B” Budget proposals and will leave “A” Budget amounts as they are at present inasmuch as there is potential for a substantial reduction in PILT payments from the Federal government.
- m) 9:10 AM SECOND LEVEL CONFLICT PUBLIC DEFENDER CONTRACT
  - i) The Board was presented with the previously approved contract between the County and McCord Larsen for second level conflict public defender services.
  - ii) The Board reviewed the contract that needs to be signed by the Chairman of the Board.

**9:10 AM**

***CASSIA COUNTY COMMISSION  
REGULAR SESSION  
Monday, July 1, 2013***

**MOTION: COMMISSIONER KUNAU MOVED TO SIGN A SECOND LEVEL CONFLICT PUBLIC DEFENDER CONTRACT BETWEEN THE COUNTY AND ATTORNEY MCCORD LARSEN AS PRESENTED. COMMISSIONER CHRISTENSEN SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.**

- 2) 9:15 AM MINI-CASSIA HEALTHCARE CLINIC BUDGET UPDATE AND REQUEST FOR FUNDS
- a) Pastor Jim Powell from the Mountain View Christian Center introduced Liliana Saunero-Nava, M.D. who has volunteered to help with the free clinic. Saunero-Nava extolled value and need for a free clinic our area.
  - b) Saunero-Nava has accepted the position of Medical Director of The Mini-Cassia Healthcare Clinic.
  - c) Powell indicated that he is working with Minidoka and Cassia Counties as well as both hospitals in each County to implement the program. There will cooperation and close work with the hospitals as they are in need of using some of their equipment such as x-ray machines.
  - d) The Mini-Cassia Healthcare Clinic asked the Board to consider financially supporting them in the amount of \$4000.00 during their FY2014 budgeting process.
  - e) They also reported that they have been given two rooms as well as an administration office for their use in the South Central District Health Office.
  - f) Larsen pointed out the Social Services office has been advised that if the State of Idaho opts for Medicaid Expansion, the State would cover medical indigency costs and that the County would only be liable for non-medical indigency costs.

3) 9:31 AM BOARD OF EQUALIZATION

**9:31 AM**

**MOTION: COMMISSIONER CHRISTENSEN MOVED TO GO INTO BOARD OF EQUALIZATION. COMMISSIONER KUNAU SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.**

- a) The Board went on the record for Board of Equalization at 9:31 a.m.
- b) MAD Properties, LLC – 150 Overland Ave, Burley, Idaho
  - i) Those present who were expected to testify on behalf of the Assessor's office and Mad Properties were sworn in by Larsen.
  - ii) Denise Martin, on behalf of Mad Properties was appealing the Assessor's office assessment of property value for taxation in the amount of \$13, 995.00 for the addition of a paint booth.
  - iii) Martin described the lease-purchase in 2008 for a paint booth and explained that property and sales tax was paid on said purchase. Mad Properties had been assessed since 2010 for the property but was uncertain about the high valuation.
  - iv) Barney Greener, an appraiser in the Assessor's office, presented the building permit from the City of Burley from November 27, 2009. When they first inquired for assessment about the property, Mark Martin indicated that it was not completed. They called back the following June and Martin indicated the value of the property was \$13,995. Revaluation takes place every five years and the time for that was 2013. Marshall & Swift's lowest valuation of the property was approximately \$14,000.
  - v) It was pointed out that Direct Capital would have been paying on personal property rather than real property. Previous to the placing of said property on the tax rolls, it would have been taxed as personal property.

**9:46 AM**

**MOTION: COMMISSIONER CHRISTENSEN MOVED TO TAKE THE APPEAL OF ASSESSED VALUE OF SAID PROPERTY OWNED BY MAD PROPERTIES UNDER ADVISEMENT. COMMISSIONER KUNAU SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.**

- c) 3:02 p.m. Barrus read Findings of Facts and Conclusions of Law to the Board for approval that if approved it would be sent to Martin declaring that the valuation of property by the Assessor's office would stand.

**3:06 AM**

**MOTION: COMMISSIONER CHRISTENSEN MOVED TO SUSTAIN THE FINDING OF FACTS AND CONCLUSION OF LAW AS PRESENTED BY BARRUS AND DENY THE APPEAL OF MAD PROPERTIES. COMMISSIONER KUNAU SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.**

- d) Pacific Ethanol – RP10S22E257302
  - i) Scott Irwin, a commercial property appraiser, explained to the Board how appraisal is done on a cost basis for a business such as Pacific Ethanol. An adjustment factor with respect to income with the property is used for revaluation. He expressed concern that 31% depreciation had occurred. Erwin consulted with a specialist from Utah, Brent Eyre to assist with valuation. Security and Exchange Commission data can be obtained for the company in general but not for an individual plant site such as in Burley.
  - ii) Pacific Ethanol comptroller, Rob Orlander provided Profit and Loss Statements and Balance Sheets for the Burley Pacific Ethanol plant as requested. Orlander was very helpful in working with Erwin. A weighted cost of capital is ordinarily done but does not work in this situation as it portrays negative cash flows. A debt to equity approach was used that indicated that about 30% of the company's debt was attributed to the Burley plant. Nearly all ethanol plants have been sold in recent years and that is an indication of the lack of profitability of the industry. Pacific Ethanol indicated in their appeal that they felt the Burley plant was worth no more than \$56,000,000 and Eyre and Erwin indicated that their finding would support that.
  - iii) Davis suggested that they accept the lower valuation amount of \$56,000,000 as suggested by Pacific Ethanol which had originally been valued at \$63,000,000.

**9:47 AM**

**MOTION: COMMISSIONER CHRISTENSEN MOVED TO ACCEPT PACIFIC ETHANOL'S RECOMMENDATION FOR VALUATION OF \$56,000,000 AS PRESENTED. COMMISSIONER KUNAU SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.**

**9:49 AM**

**MOTION: COMMISSIONER KUNAU MOVED TO GO OUT OF BOARD OF EQUALIZATION. COMMISSIONER CHRISTENSEN SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.**

- 4) 9:57AM INVASIVE SPECIES – GORDON EDWARDS
  - a) Edwards responded to the Board's request to write a letter as requested in the previous Board meeting to the Boat Regatta Committee regarding the requirement for inspection of Regatta boats for invasive species.
  - b) After further review, Edwards recommended that the City of Burley and the Department of Agriculture work out the situation for boat inspections.
  - c) Edwards had spoken to both Barrus and McMurray and they concurred that it was not in the County's best interest to get involved. The Board concurred.
- 5) 10:01 AM REVIEW BOOKMOBILE CONTRACT AMENDMENT WITH BOX ELDER COUNTY
  - a) McMurray reported to the Board that the Box Elder County Bookmobile contract provides for an annual payment of \$5,665.00. A January payment was made and a July payment is now due in the amount of \$2,832.50.

- b) McMurray received an email from Brad Rose who represents the Box Elder County library informing the County that they have had an increase in hours and they had exceeded the contract amount of time resulting in a charge of \$721.00 added to the \$2,832.50 totaling \$3,553.50 for the balance of the 2013 calendar.
  - c) Larsen was asked by Chairman Crane to determine if there was enough money in the fund to cover those additional costs.
  - d) It was pointed out that those funds come from donations and grants and is not taxed.
- 6) 10:07 AM COUNTY BUILDING MATTERS
- a) Commissioner Kunau reported that he and McMurray met with Starr Construction this past Tuesday and toured the building and received an update on the progress of construction of the CCJC. They are still a few days behind mainly due to earlier roof problems that needed addressed. Two crews are currently doing the millwork in the courtrooms.
  - b) A timeline report of the project was provided from Starr Corporation and reviewed by the Board.
  - c) Seal coating of the parking lot was discussed.
  - d) It was pointed out the need to replace precast concrete caulking on the exterior of the building and a Request for Proposal was prepared in the amount of \$1,145.70 to caulk the entire building.

**10:10 AM**

**MOTION: COMMISSIONER CHRISTENSEN MOVED TO APPROVE THE REQUEST FOR PROPOSAL AS PRESENTED TO RECAULK THE EXTERIOR PRECAST CONCRETE WALLS AT THE COST OF \$1,145.70. COMMISSIONER KUNAU SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.**

- e) McMurray requested clarification of costs for signage from Starr Corporation for the building which originally was approximately \$3,000.00. The additional costs for signage changes totaled \$1,144.00 for interior and exterior signage.
- 7) 11:00 AM JOINT BUDGET WORKSHOPS WITH MINIDOKA COUNTY AT PERKINS RESTAURANT

<p>THOSE PRESENT: Cassia County Commissioners:</p>  <p>Cassia Clerk of the Board:</p> <p>County Administrator:</p> <p>Minidoka County Commissioners:</p>  <p>Minidoka Clerk of the Board:</p> <p>Others:</p>	<p>Dennis Crane, Chairman</p> <p>Paul Christensen</p> <p>Bob Kunau</p> <p>Joseph W. Larsen</p> <p>Kerry D. McMurray</p> <p>Bob Moore, Chairman</p> <p>Sheryl Koyle</p> <p>Kent McClellan</p> <p>Patty Temple</p> <p>Lisa Dayley, The Weekly Mailer</p> <p>Chuck Driscoll, Veterans Advisory Board</p> <p>Ron Beedle, Veterans Advisory Board</p> <p>Larry Cottom, Veterans Advisory Board</p> <p>Georgianna Greenwell, Veterans Service Officer</p> <p>Dennis Byington, Public Defender</p> <p>Amber Prewitt, Adult Misdemeanor Probation</p> <p>Jay Heward, Sheriff</p> <p>George Warrell, Undersheriff</p> <p>Dixie Tate, Juvenile Probation</p>
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Trent Bodily, Juvenile Detention Center

- a) Chairman Crane brought the meeting to order.
- b) 11:30 AM VETERANS SERVICE OFFICER
  - i) Veterans Service Board Chairman Ron Beedle presented to the Board the prospects of increasing the number of hours of the Veterans Service Officer Georgianna Greenwell from 12 to 18 hours per week.
  - ii) She coordinates vans that transport eight (8) to twelve (12) veterans a day.
  - iii) Beedle suggested that Larry Cottom, Paul Henscheid, and Chuck Driscoll serve as directors and that Gary McCall serve as an alternate. Their terms expire on September 30, 2013. They will be presented at a later date in each County Commission after posting on the agenda.
  - iv) The Cassia County Auditor's office had received no information from the Veterans Service Office regarding budget proposals. It was determined that Minidoka County Clerk Patty Temple would send out budget papers and that Cassia County would receive the split from her ahead of the joint budget presentation in the future.
  - v) Commissioner Christensen expressed concern about the costs associated with an increase in the number of hours worked.

11:49 AM

**MOTION: COMMISSIONER KUNAU MOVED TO INCREASE THE NUMBER OF HOURS WORKED BY SIX (6) IN THE CONTRACT WITH THE VETERANS SERVICE OFFICER GEORGIANNA GREENWELL. COMMISSIONER CHRISTENSEN SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.**

- c) 11:45 AM Public Defender
  - i) Byington presented ABA Principles that will be important in forming legislation as well as the impact of four House bills that went into effect today.
  - ii) Minidoka County juvenile cases increased from just one or two to 17 anticipating these changes in the law.
  - iii) Byington reported on the recommended case load maximums that are currently being exceeded in a lot of instances that may suggest inadequate representation of the client. He explained how he is attempting to balance deputy defense attorney caseloads between Minidoka and Cassia Counties.
  - iv) Continuing education requirements have increased from 30 to 36 hours per year.
  - v) Byington asked for "A" budget increases to keep public defenders from moving to prosecutor's offices and to also consider another full time public defender.
- d) 12:16 PM Adult Misdemeanor Probation
  - i) Prewitt presented that she decreased costs in the "B" budget with the hope of using those savings for increases in rate of pay in the "A" budget for current probation officers.
  - ii) She extolled the cost of training probation officers and the importance of keeping them.
  - iii) If the "A" budget cannot be increased, she feels she will need to open the budget to cover costs of training new probation officers.
  - iv) Their office eliminated one class and combined another two and won't have to run a female group at this time.
  - v) Prewitt went over proposed decreases in the "B" budget and cost comparatives for having their own lab versus sending tests out.

- vi) Revenue projections were explained by Prewitt and Heward to reflect more realistic revenue projections as compared to FY2013.
- e) 12:15 PM Lunch
- f) 12:45 PM Juvenile Probation
  - i) Tate proposed an increase in "A" budget for employee compensation. Temple presented a \$0.50 per employee increase as well as half of what Tate was requesting for comparison purposes.
  - ii) Jacoby May has resigned as a juvenile probation officer and she will not be replaced.
  - iii) Tate requested a higher increase in wage for some probation officers due to their increased caseload.
- g) 1:00 PM Juvenile Detention
  - i) Bodily requested a \$0.50 per hour increase for himself and all other full time employees with part time employees receiving a \$0.15 per hour increase.
  - ii) A request for costs related to a PREA audit of \$5,000.00 was proposed.
  - iii) An increase of \$1,700.00 was proposed to get part time staff POST certified.
  - iv) Capital expenditures in the "C" budget included the proposal for replacing a computer at the cost of \$1,900.
  - v) The intercom control board is obsolete and needs replaced.
- h) 1:15 PM MCCJC
  - i) Johnson went over "B" budget proposals. Increases were reflected due to increased inmate housing from the State and Feds.
  - ii) Their intoxilizer machine is currently broken and they need to look at a replacement.
  - iii) A line item for a PREA audit and for counseling requirements tied to PREA violations in the amount of \$10,000.
  - iv) Johnson asked for \$70,000 for covering the costs of improving the security system with additional cameras and converting to an IP system.
  - v) Three of 36 heat pumps have been replaced and it is difficult to predict when another would need to be replaced.
  - vi) Larsen provided a census report for 2012 of 4% increase for Minidoka County and a 4% decrease for Cassia County. That might increase budget expectations for Minidoka County and slightly decrease Cassia County's expectations.
  - vii) An increase proposal for their financial and clerical secretary was presented with the demands of accounting for inmate funds and moving to a new commissary and banking system with Trinity which will tie into the AS400 system.
  - viii) Larsen indicated that when Trinity gets implemented more funds from commissary will be transferred into the jail trust and decrease obligations of both Counties.
  - ix) "A" budget requests include \$1,325,086.00 that reflects a \$69,553.00 increase to cover the additional personnel to take care of the census increase.
  - x) Johnson asked for the Board's help with getting the State to allow inmates to work outside the fence to provide additional revenue.
- 8) 2:00 PM BUDGET WORKSHOPS
  - a) Cassia County Sheriff's Office
    - i) Heward discussed with the Board rough estimates of cost to provide law enforcement to the County absent an agreement with the City of Burley for their law enforcement. Those comparatives were provided at the request of the Board.

- ii) The number of officers and income received from towns within Jerome and Minidoka Counties were used as a comparison.
  - iii) The Board pointed out that if there were no law enforcement contract with the City of Burley, response to all calls in North Burley outside of the County would be the responsibility of Minidoka County and that there is a significant number of felonies in that area that are currently taken care of by way of the contract as it is in place with the City of Burley.
  - iv) Heward indicated that security at the CCJC would require two additional full time employees. Chairman Crane asked what budget cuts could be made to provide for those costs. Commissioner Christensen said that utilizing retired officers part time would cut the cost to some degree. Heward was asked to find ways to cut expenditures in other areas in law enforcement budgets.
  - v) Security officer's level of talent, experience, and cost needed at the CCJC was discussed. More experienced and higher-priced officers may need to be utilized with their talents and certifications in other areas of responsibility.
  - vi) It was discussed that security guards that do not carry a weapon are not required to be POST certified. It was also discussed that only one POST-certified officer may be necessary instead of two as it is currently.
  - vii) The Board stressed the need for a defined vehicle policy as a fringe benefit. Heward was asked to think about what needs to be done in that area.
  - viii) The Board discussed capital repairs and where that should be budgeted. Heward's desire was to budget that with County buildings.
  - ix) Janitorial work for the law enforcement building is budgeted through Administration and supplies are provided in individual department budgets.
  - x) Commissioner Christensen asked about certification of part time court security officers. Commissioner Kunau inquired if they had sought part time certified officers from Minidoka County. Heward indicated that he was not aware of any other individuals he could contact. Heward indicated that it would take a lot of time on the phone each day to coordinate part time employees. Commissioner Christensen indicated that would be the duty of a supervisor. Chairman Crane talked about the rotation of officers to avoid overtime from the jail to patrol and security.
  - xi) DARE officers were discussed. Heward indicated that they have two DARE officers and the school pays half the cost of one officer and the other officer is fully paid by the County.
  - xii) The job description of the court bailiff in Twin Falls County was obtained and could be handled by an entry-level law enforcement officer or when possible, many Counties utilize whatever retired certified officers may be available.
- 9) 2:36 PM BOARD OF EQUALIZATION
- a) Five Rivers - MH13S27E16360A, MH13S27E16360B, MH13S27E16360C, MH13S27E16360D, MH13S27E16360E, MH13S27E16360F, MH13S27E16360G, MH13S27E16360H, MH13S27E16360I, RP13S27E200040, Ro13S27E170000, RP13S27E200000, RP13S27E201200
  - b) Board of Equalization went on the record at 2:36 p.m.

**2:36 PM**

**MOTION: COMMISSIONER CHRISTENSEN MOVED TO GO INTO BOARD OF EQUALIZATION.**

**COMMISSIONER KUNAU SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.**

- c) An email was just received from the organization handling the appeal process for Five Rivers, UHY Advisors Salt, LLC out of Houston, Texas. The email was read by Davis withdrawing Five Rivers

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from the appeal process which was sent by UHY Advisors Salt, LLC representative, Veronica Montes. A copy of the agency record of UHY Advisors Salt, LLC, was entered into the record.

- d) Mart Adams from the Assessor's office recommended that they leave values on said Five Rivers properties as presently appraised. Adams did the appraisal work on all the facilities and the values are sound and justified. Revaluation will occur this year.

**2:39 PM**

**MOTION: COMMISSIONER CHRISTENSEN MOVED TO APPROVE VALUATIONS AS PRESENTED BY THE ASSESSOR'S OFFICE FOR FIVE RIVER'S ENUMERATED PROPERTIES. COMMISSIONER KUNAU SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.**

- e) BOE went off the record at 2:40 p.m.
- f) Davis said that the new ordinance that requires that taxes be paid before splits or combinations are done creates a problem with appeal date deadlines.
- g) Properties that move from agriculture to residential have a significant difference in value. In a recent incident, the deadline date for appeals had passed before they were notified of taxes having been paid. Assessment notices will not reflect that change and it could create a problem for the taxpayer who has missed the appeal deadline.
- h) Davis preferred to get those splits on the roll and it would require BOE approval after the appeals deadline.
- i) If there was an appeal, it may necessitate a cancellation of some taxes.

**2:52 PM**

**MOTION: COMMISSIONER CHRISTENSEN MOVED TO APPROVE THE ASSESSOR'S OFFICE PROCEEDING WITH PROPERTY SPLITS DESPITE A DIFFERENCE IN THE VALUE OF THE PARCEL. COMMISSIONER KUNAU SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.**

**2:53 PM**

**MOTION: COMMISSIONER CHRISTENSEN MOVED TO GO OUT OF BOARD OF EQUALIZATION. COMMISSIONER KUNAU SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.**

10) 3:10 PM ADJOURNMENT

APPROVED:

/s/ \_\_\_\_\_

Dennis Crane, Chairman of the Board

ATTEST:

/s/ \_\_\_\_\_

Joseph W. Larsen, Clerk of the Board