



BOISE COUNTY BOARD OF COMMISSIONERS  
TUESDAY, AUGUST 2<sup>nd</sup>, 2022  
IDAHO CITY COMMISSIONERS ROOM  
**OFFICIAL MEETING MINUTES**

**IN ATTENDANCE:** Chairman Twilegar, Commissioner Stirm, Commissioner Tucker, Clerk Prisco, Deputy Clerk Coffelt, Prosecutor Strong, Assessor Juszcak, Sheriff Turner, Road & Bridge Superintendent Dill.

Chairman Twilegar called the meeting to order and the pledge of allegiance was recited.

**CONSTITUENT INPUT:** None.

**MINUTES:** Chairman Twilegar MOTIONED to approve the official special meeting minutes for July 26<sup>th</sup>, 2022 as written. Commissioner Tucker SECONDED; All Ayes.

**DEPARTMENTAL ISSUES:** None.

**BOISE COUNTY POLICIES:** None.

**CONTRACTS/AGREEMENTS/GRANTS/RESOLUTIONS:** None.

**CORRESPONDENCE:** Three (3) liquor license applications were presented to the Board for review and discussion. Chairman Twilegar MOTIONED to approve the retail alcoholic beverage license application for Harleys Pub LLC for year ending 2022 into 2023. Commissioner Stirm SECONDED; All Ayes. Chairman Twilegar MOTIONED to approve the retail alcoholic beverage license application for Jesus Rubal, Sonora Mexican Restaurant. Commissioner Stirm SECONDED; All Ayes. Chairman Twilegar MOTIONED to approve the retail alcoholic beverage license application for Donna's Place. Commissioner Stirm SECONDED; All Ayes.

An application for an Idaho liquor catering permit from County Line Wine Co. was presented to the Board for review and discussion. Chairman Twilegar MOTIONED to approve the application for Idaho liquor catering permit for County Line Wine Co. for August 6<sup>th</sup>, 2022. Commissioner Stirm SECONDED; All Ayes.

**DEMAND WARRANTS:** Two (2) Demand Warrants were presented to the Board for review and discussion. Chairman Twilegar MOTIONED to pay Castle Mountain Homes in the amount of \$2,026.05 for the door replacement at the Horseshoe Bend Annex. Commissioner Stirm SECONDED; All Ayes. Chairman Twilegar MOTIONED to pay the State Insurance Fund in the amount of \$7,132 for a Tort - worker's comp installment premium August, fiscal year 2022, policy number 31820. Commissioner Stirm SECONDED; All Ayes.

**INDIGENT:** None at this time.

**EXECUTIVE SESSION:** None.

**MISCELLANEOUS:**

- Commissioner Discussion/Committee Reports were discussed briefly.
- Future Agenda Topics were reviewed and discussed.

**EBCAD:** Chairman Twilegar recessed as the Boise County Board of Commissioners and convened as the East Boise Ambulance District Governing Board. Director Potts presented two (2) extensions for sub grants from the Department of Health and Welfare, to the Board for review, discussion ensued. Chairman Twilegar MOTIONED to approve the Department of Health and Welfare sub grant(s), numbers HC304300 and HC300800. Commissioner Stirm SECONDED; All Ayes. Chairman Twilegar recessed as the EBCAD Governing Board and reconvened as the BOCC.

**BOARD OF EQUALIZATION HEARINGS CONTINUED:**

Chairman Twilegar recessed as the Boise County Board of Commissioners and convened as the Board of Equalization, then read on to record the rules and procedures for the appeal hearings for the day. Clerk Prisco swore in Assessor Juszcak, Appraiser Kline, Appraiser Bettys, Appraiser Williams, Appraiser Vanderburgh, and Shauna Roeber from the State Tax Commission.

**JUSTIN & AMANDA BEAUCANNON:** Clerk Prisco swore in the appellant. Ms. Beaucannon presented her case to the Board, discussion ensued. Appraiser Williams presented documentation to the Board concerning the reason of the appraisal, discussion ensued. The Board spoke briefly, Chairman Twilegar MOTIONED to approve the Assessors changed value of \$1,494,782 minus the Home Owners Exemption of \$125,000 for a new taxable value for 2022 of \$1,369,782 on parcel number RP002550020090. Commissioner Stirm SECONDED; All Ayes.

**PAUL & KIMBERLY WAGES:** Clerk Prisco swore in the appellant. Mr. Wages presented his case to the Board, discussion ensued. Appraiser Williams presented documentation to the Board concerning the reason of the appraisal, discussion ensued. The Board spoke briefly, Chairman Twilegar MOTIONED to sustain the Assessors value on parcel number RP002550020040. Commissioner Stirm SECONDED; All Ayes.

**MARTIN & BEATRICE SCOTT:** Clerk Prisco read onto record the statement from the appellant, since they were unable to attend the hearing. Appraiser Williams presented documentation to the Board concerning the reason of the appraisal, discussion ensued. The Board spoke briefly, Chairman Twilegar MOTIONED to approve the new assessed value on parcel number RP002550020060 of \$1,456,509 minus the \$125,000 home owner's exemption for a new taxable value for 2022 is \$1,331,509. Commissioner Stirm SECONDED; All Ayes.

**DEREK & DENISE VOSS:** Clerk Prisco read onto record the statement provided by the appellant, who were unable to attend the hearing. Appraiser Williams presented documentation to the Board concerning the reason of the appraisal, discussion ensued. The Board spoke briefly, Chairman Twilegar MOTIONED to accept the new value for parcel number RP02001000010B for a new total assessed value of \$1,203,439 minus the \$125,000 home owners' exemption, for a new taxable value for 2022, \$1,078,439. Commissioner Stirm SECONDED; All Ayes.

**TIMOTHY & MICHELLE LEHRMAN:** Clerk Prisco swore in the appellant. Ms. Lehrman presented her case to the Board, discussion ensued. Appraiser Williams presented documentation to the Board concerning the reason of the appraisal, discussion ensued. The Board spoke briefly, Chairman Twilegar MOTIONED to sustain the Assessors' value on parcel number RP08304000028A. Commissioner Stirm SECONDED; All Ayes.

**CRAIG & DANA ZOCH:** Clerk Prisco swore in the appellant. Mr. Zoch presented his case to the Board, discussion ensued. Appraiser Williams presented documentation to the Board concerning the reason of the appraisal, discussion ensued. The Board spoke briefly, Chairman Twilegar MOTIONED to sustain the Assessors' value on parcel number RP08302000036A. Commissioner Tucker SECONDED; All Ayes.

**SCOTT & NANCY HUBIC:** Clerk Prisco swore in the appellant. Mr. Hubic presented his case to the Board, discussion ensued. Appraiser Williams presented documentation to the Board concerning the reason of the appraisal, discussion ensued. The Board spoke briefly, Chairman Twilegar MOTIONED to sustain the Assessors' value on parcel number RP083030000390. Commissioner Tucker SECONDED; All Ayes.

**TRACY WRIGHT:** Clerk Prisco read onto record the statement provided by the appellant. Appraiser Williams presented documentation to the Board concerning the reason of the appraisal, discussion ensued. The Board spoke briefly, Chairman Twilegar MOTIONED to sustain the Assessors' value on parcel number RP083020000250. Commissioner Tucker SECONDED; All Ayes.

**JORDAN LANNING:** Clerk Prisco swore in the appellant. Mr. Lanning presented his case to the Board, discussion ensued. Appraiser Williams presented documentation to the Board concerning the reason of the appraisal, discussion ensued. The Board spoke briefly, Chairman Twilegar MOTIONED to sustain the Assessors' value on parcel number RP04700000049C. Commissioner Tucker SECONDED; All Ayes.

**TIM & CAROL TALLMAN:** Clerk Prisco read onto record the statement provided by the appellant. Appraiser Bettys presented documentation to the Board concerning the reason of the appraisal, discussion ensued. The Board spoke briefly, Chairman Twilegar MOTIONED to sustain the Assessors' value on parcel number LR04N03E680120. Commissioner Tucker SECONDED; All Ayes.

**LOIS WARD:** Clerk Prisco read onto record the statement provided by the appellant. Appraiser Bettys presented documentation to the Board concerning the reason of the appraisal, discussion ensued. The Board spoke briefly, Chairman Twilegar MOTIONED to sustain the Assessors' value on parcel number LR04N03E680210. Commissioner Tucker SECONDED; All Ayes.

**TREE FARM VIEW LLC/DARCELLE SANDER:** Clerk Prisco swore in the appellant. Ms. Sander presented her case to the Board, discussion ensued. Appraiser Bettys presented documentation to the Board concerning the reason of the appraisal, discussion ensued. The Board spoke briefly, Chairman Twilegar MOTIONED to change the value from \$200,000 to \$140,667 on parcel number RP048010000120. Commissioner Tucker SECONDED; All Ayes. Chairman Twilegar MOTIONED to change the value on the following parcels from \$200,000 to \$116,667; parcel number RP048010000130, RP048010000140, RP048010000150, RP048010000160, RP048010000170. Commissioner Tucker SECONDED; All Ayes.

**CHRISTA TORNEDED:** Clerk Prisco read onto record the statement provided by the appellant. Appraiser Bettys presented documentation to the Board concerning the reason of the appraisal, discussion ensued. The Board spoke briefly, Chairman Twilegar MOTIONED to sustain the Assessors' value on parcel number RP011030000410. Commissioner Tucker SECONDED; All Ayes.

**DOUG FRENCH:** Clerk Prisco read onto record the statement provided by the appellant. Appraiser Williams presented documentation to the Board concerning the reason of the appraisal, discussion ensued. The Board spoke briefly, Chairman Twilegar MOTIONED to sustain the Assessors' value on parcel number RP028010000140. Commissioner Tucker SECONDED; All Ayes.

**BOARD OF EQUALIZATION:** The Assessors' Office presented a list of parcel numbers to the Board for corrective action, review and discussion ensued. Chairman Twilegar MOTIONED to change the value of parcel number RP002550020050 to the new total assessed value of \$1,463,901, minus the homeowners exemption of \$125,000, for a new taxable value for 2022 \$1,338,901. Commissioner Tucker SECONDED; All Ayes. Chairman Twilegar MOTIONED to

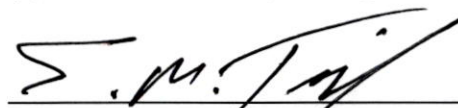
change the value of parcel number RP07209016002A from \$537,311 to \$504,282. Chairman Twilegar RESCINDED Motion. Chairman Twilegar MOTIONED on parcel number RP07209016002A for a new taxable value for 2022 in the amount of \$602,282. Commissioner Tucker SECONDED; All Ayes. Chairman Twilegar MOTIONED to remove the homeowner's exemption on parcel number LR05N03E164702, with a new taxable value for 2022 of \$308,064. Commissioner Tucker SECONDED; All Ayes. Chairman Twilegar MOTIONED on parcel number RP001060000110, assessed value is \$448,012, minus the \$125,000 homeowner's exemption, for adding the homeowner's exemption, and the new taxable value for 2022 is \$323,012. Commissioner Tucker SECONDED; All Ayes. Chairman Twilegar MOTIONED on parcel number RP001580010030 to except the new value, from \$843,638, adding the homeowner's exemption of \$125,000 to give a new taxable value for 2022 of \$718,638. Commissioner Tucker SECONDED; All Ayes. Chairman Twilegar MOTIONED to add a homeowner's exemption for parcel number RP002340010010, old value was \$660,454, minus the \$125,000 homeowner's exemption for a new taxable value for 2022 of \$535,454. Commissioner Tucker SECONDED; All Ayes.

Chairman Twilegar MOTIONED on the following parcels and values; parcel number RP012010020130, new taxable value for 2022 is \$521,676. Amending Motion to include old value for category 37 was \$414,225, and is now \$388,426; parcel number RP013010010080 to remove the homeowner's exemption since they are no longer residents, new taxable value for 2022 is \$492,546; parcel number RP015000001640, category 37 code assessed value was \$345,307 is now \$335,922, the assessed value is \$512,922, minus the homeowner's exemption of \$125,000, with a new taxable value for 2022 of \$387,922; parcel number RP015000001710, new assessed value is \$810,489, minus the homeowner's exemption of \$125,000 for a new taxable value for 2022 of \$685,489; parcel number RP015120020050, new assessed value of \$192,622, minus the homeowner's exemption of \$95,311 for a new taxable value for 2022 of \$97,311; parcel number RP049010000150, new total assess value of \$904,984, minus the homeowner's exemption of \$125,000 for a new taxable value for 2022 of \$779,984; parcel number RP054010000320, new total assessed value of \$737,429, minus the homeowner's exemption of \$125,000 for a new taxable value for 2022 of \$612,429; parcel number 054091000090, new total assess value of \$1,061,369, removing the homeowner's exemption, applied for 12 Horseshoe Bend Road, for a new taxable value for 2022 of \$1,06,369; parcel number RP05601000012A, a new assessed value of \$589,081, adding the homeowner's exemption of \$125,000 for a new taxable value for 2022 of \$464,081; parcel number RP05N04E249058, a new total assessed value of \$446,343, adding the homeowner's exemption, for a new taxable value for 2022 of \$321,343; parcel number RP05N04E249052, new total assessed value of \$669,826, adding the homeowner's exemption, for a new taxable value for 2022 of \$544,826; parcel number RP05N04E268801, state category code 34, the assessed value was \$474,991, state category code 34, new assessed value is \$414,912, new assessed value is \$530,912, minus the homeowner's exemption of \$125,000, for a new taxable value for 2022 of \$405,912; parcel number RP05N05E302456, new total assessed value of \$240,599, adding the homeowner's exemption of \$119,800, for a new taxable value for 2022 of \$120,799; parcel number RP062020010020, state category code 37, assessed value was \$918,015, the new state category code 37 assessed value is \$153,868, new total assessed value of \$175,868 with a new taxable value of \$175,868; RP 06N05E068452, new total assessed value of \$313,565, adding the homeowner's exemption of \$125,000 for a new taxable value for 2022 of \$188,565; parcel number RP063N05E162452, old state category code 31 in the amount of \$164,536, new category 31 assessed value \$158,530, old category code 10 is \$85,750, new category code 10 is \$77,750, new total assessed value for this property is

\$236,685, minus the homeowner's exemption of \$118,142, for a new taxable value for 2022 of \$118,543; parcel number RP06N06E070651, state category 31 was \$143,747, new category 31 is \$33,699, new total assessed value is \$94,815, for a new taxable value for 2022 of \$94,815; parcel number RP06N06E098451, state category code 34 was \$50,397, state category code 34 is now \$29,600, new total assessed value is \$87,600 for a new taxable value for 2022 of \$87,600; parcel number RP072130000120, old state category code 37 \$914,860, new category code 37 \$890,438, new total assessed value \$1,012,438, no homeowner's exemption applied here, new taxable value for 2022 \$1,012,438; parcel number RP07N02E322901, old state category code 12 \$184,000, new state category code \$121,600, new total assessed value \$295,608, new taxable value for 2022 \$295,608; parcel number RP07N04E281350, new total assessed value of \$598,364, adding the homeowner's exemption of \$125,000, new taxable value for 2022 \$473,364; parcel number RP07N07E313650, old state categories as follows: Category 12 was \$569,500, Category 34 was \$67,612, new state categories as follows: Category 7 is \$4,950, Category 10 is \$67,500, Category 31 is \$37,253 and Category 32 is \$13,760, new total assessed value is \$123,463, no homeowner's exemption on this property, new taxable value for 2022 is \$123,463; parcel number RP083020000310, new total assessed value of \$387,258, with an added homeowner's exemption of \$125,000, for a new taxable value for 2022 of \$262,258; parcel number RP08N05E090051, the old state category code 34 was \$248,708, new state category code is \$67,797, new total assessed value is \$294,797, no homeowner's exemption applied here, new taxable value for 2022 \$294,797; parcel number RP08N05E090052, old state category code 31 was \$258,757, new state category code 31 is \$254,563, new total assessed value of \$430,907, homeowner's exemption applied here of \$125,000, for a new taxable value for 2022 of \$305,907; parcel number RP09N04E144842, new total assessed value of \$1,852,217, with an applied a \$125,000 homeowner's exemption for a new taxable value for 2022 of \$1,727,217; parcel numbers RPH00000271866 & MHH00000271866, new total assessed value of \$137,894, with an applied homeowner's exemption of \$68,947, with a new taxable value for 2022 of \$68,947; parcel number RPH0002005018A, new total assessed value of \$247,210, with an addition of a homeowner's exemption in the amount of \$123,605, new taxable value for 2022 for \$123,605; parcel number RPI90020000820, old state category code 20 is \$100,000, new state category code 19 assessed value of \$0.00, new total assessed value \$0.00, home exemption \$0.00, new taxable value for 2022 \$0.00; parcel number RPP0030020540, old state category code 41 was \$202,603, new state category code 41 is \$119,245, new total assessed value is \$177,075, new taxable value for 2022 is \$177,075. Commissioner Tucker SECONDED; All Ayes.

Chairman Twilegar adjourned the meeting until Tuesday, August 9<sup>th</sup>, 2022.

Approved this 9<sup>th</sup>, day of August 2022



**STEVEN M. TWILEGAR** Chairman  
Boise County Board of Commissioners



ATTEST:

  
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**MARY T. PRISCO**, Clerk to the Board