



*Abbreviated Minutes: Complete Set of Minutes Are on File in The Clerk's Office*

**Madison County  
Commissioner Meeting Minutes  
July 10, 2023**

**Attendees:**

**Todd Smith, Commissioner Chairman  
Brent Mendenhall, Commissioner  
Dustin Parkinson, Commissioner  
Troy Evans, Deputy Prosecuting Attorney  
Kim Muir, County Clerk  
Karen Daniels, Deputy Court Clerk**

**ACTION ITEMS**

This meeting was streamed electronically.

Pledge of Allegiance: By all

Invocation: Commissioner Parkinson

Commissioner Smith made a motion to amend the agenda to include the 911 grant for the Sheriff's Office. Commissioner Parkinson seconded and voting was unanimous. The motion passed.

Commissioner Mendenhall made a motion to approve the 911 grant through the Idaho Public Safety Communications Grant. Commissioner Parkinson seconded and voting was unanimous. The motion passed.

***Calendar Discussion:***

Next Commission Meeting: July 24, 2023

Schedule of Commissioners: District #6 meeting at Beaver Dick Park July 19, 2023. Madison County is hosting.

***Discussion Items:***

After review and discussion, Commissioner Parkinson made a motion to appoint Jordan Frisby to the Snowmobile Board to replace Clint Hansen. Commissioner Mendenhall seconded and voting was unanimous. The motion passed.

Madison Fire District invoice for purchase of land. This will be approved at the July 24<sup>th</sup> meeting.

Plano Bridge discussion. Law Enforcement is enforcing currently. Fish and Game will be installing a boat dock and will add a parking lot in the next year.

***Contracts/Documents:***

After review and discussion, Commissioner Mendenhall made a motion to approve the Clearwater Financial Master Services Agreement. Commissioner Parkinson seconded and voting was unanimous. The motion passed.

After review and discussion, Commissioner Parkinson made a motion to approve the Cooperative Agreement for U of I Extension programs. Commissioner Mendenhall seconded and voting was unanimous. The motion passed.

After review and discussion, Commissioner Mendenhall made a motion to approve the MOA for Idaho Dept. of Juvenile Corrections for FY2024. Commissioner Parkinson seconded and voting was unanimous. The motion passed.

***Routine Matters:***

After review and discussion, Commissioner Mendenhall made a motion to approve the claims presented by the Clerk. The grand total of claims was \$482,747.54. Commissioner Parkinson seconded and voting was unanimous. The motion passed.

After review and discussion, Commissioner Mendenhall made a motion to approve the meeting minutes of June 26, June 28 and June 29, 2023. Commissioner Parkinson seconded and voting was unanimous. The motion passed.

***Personnel Actions:***

After review and discussion, Commissioner Mendenhall made a motion to approve the Personnel Actions. Commissioner Parkinson seconded and voting was unanimous. The motion passed.

***Certificates of Residency:*** There were none to be presented.

***Board of Equalization:*** Commissioner Smith made a motion to recess Commission meeting. Commissioner Mendenhall seconded and voting was unanimous. The motion passed.

Commissioner Mendenhall made a motion to reconvene Board of Equalization. Commissioner Parkinson seconded and voting was unanimous. The motion passed.

Board of Equalization began for the Greg & Heather Jensen property. The Jensen's were not present, but sent an email to be read.

Those from the Assessor's office were present and sworn in.

The application from the Jensen's indicates that their opinion of market value on their home is \$640,000. The Madison County assessed value is \$821,535. They state the property evaluation of similar size houses of similar quality in the same development should have a similar assessed value per square footage. The Jensen's concern is the difference in the value – price per square foot should be equal to all homes in the neighborhood.

The difference of \$180,000 was discussed. Shawn Boice presented pictures of the home, as well as comparable homes in the neighborhood. There are larger homes and medium homes in the neighborhood, but the price per square foot is not going to be the same as there is a distinct difference in building product and landscaping. There was an adjoining neighbor who was displeased, but came in and visited with Shawn, and after the explanation, now understands the difference in value. Shawn presented a spreadsheet showing larger and smaller square footage with price in the neighborhood. The spreadsheet reflects that the Assessor is erring on the side of the tax payer in each case. Out of 27 homes, there are 6 that are out of line and he will accept that responsibility. In 2024, they were brought up to where they should be. The range tightens up on the larger homes.

The parcels were reviewed and compared. As a BOE Board, Commissioners have the right to level the values. The Jensen's were not present, but emailed a letter. Commissioner Smith read the letter that was sent. The letter is on file in the Clerk's Office.

Commissioner Mendenhall stated: Materials inside can make a big difference in higher quality homes. Commissioner Parkinson agrees with the figures the Assessor has placed on them. Commissioner Smith outlined their options as BOE board.

After review and discussion, Commissioner Parkinson made a motion to deny the Board of Equalization appeal for Greg and Heather Jensen and to uphold Assessor valuation. Commissioner Mendenhall seconded and voting was unanimous.

Commissioner Smith recessed the Board of Equalization until later in the day. Commissioner Parkinson seconded and voting was unanimous.

Commissioner Smith returned to Commission meeting.

**Public Comment:** There was no one present to comment.

**Executive Session:** Commissioner Smith made a motion to go into Executive Session, Idaho Code § 74-206(1)(b) employee matters and (f) discussion with legal counsel at 9:00 a.m. A roll call was taken as follows: Commissioner Smith-yes, Commissioner Mendenhall-yes, Commissioner Parkinson-yes. The motion passed. Commissioner Smith returned to open session at 10:48 a.m.

After review and discussion, Commissioner Parkinson made a motion to approve Non-Medical Case No. N2023004. Commissioner Mendenhall seconded and voting was unanimous. The motion passed.

Commissioner Smith made a motion to amend the agenda to hear Jess Tanner's issue as Judge Hunt was only available for a few minutes but wanted to be present for this presentation. Commissioner Parkinson seconded and voting was unanimous. The motion passed.

**D-7, and Jess Tanner:** Treatment Court participants to present plans to organize a community outreach program agency. In attendance were Amy Austin, Treatment Court Supervisor and several past Drug Court participants. Building a Treatment Court is being proposed, but they would need a space to meet. Jimmy was in the program and excelled, but 12 days later was in full relapse. He was introduced to the Center of Hope through AA, and the Center for Hope gave him the help he needed. Michael Potter shared that he grew up in Idaho Falls, but has spent a lot of time in Rexburg. He has been struggling with addiction for many years, but when he discovered D7 and Drug Court, it has helped him immensely. He reports that several people in Bonneville County are dying due to addiction. He wants to give back to the community to help others with addiction in our area and there is a need for this.

Nancy with the Center of Hope from Idaho Falls was present and explained the recovery activities they host and they promote long term recovery. They are co-located with the crisis center. Their funding comes through the state, part of a federal grant and United Way. They are open 9 a.m. to 9 p.m. and reside in a secured building. There are 4 recovery coaches that have completed the Drug Court program. Activities such as a Superbowl party which provides a safe place to celebrate drug free and educational presentations. The importance of a recovery center is high. Judge Hunt was also present and reports this is a pay day to watch the two gentlemen that just presented – they feel the need for aftercare because it has affected them so deeply. Judge Hunt said they are star students, but they are in danger every day of re-lapse, but with aftercare we could make a difference for many with a facility in our area, they just need a physical space. This is being discussed further for options.

**P&Z with Gary Armstrong:** Planning and Zoning Comprehensive Plan Steering Committee Gary has gone through texts and they are ready to move forward with the Comp Plan and they are ready to do tours and meetings. Gary presented names for the committee, as well as technical members. Public outreach will be going out and they will be at the County Fair to reach out to as many people as possible. The Commissioners will go out on tour July 19<sup>th</sup>. Names were presented and Gary will talk to them about being on the Committee.

**Executive Session:** Idaho Code § 74-206(1)(a), Commissioner Smith made a motion to re-enter into Executive Session at 11:21 a.m. A roll call was taken as follows: Commissioner Smith-yes, Commissioner Mendenhall-yes, Commissioner Parkinson-yes. The motion passed. Commissioner Smith returned to open session at 11:31 a.m. No action was taken once out of executive session.

**Presentation of Years of Service Awards:**

Sheriff's Office: James Briggs – 20 years, Solid Waste: Darby Pozenel – 15 years, Building/Grounds: Paul Quinton – 5 years, Weeds: Joel Hoglund – 5 years

**Department Head Meeting:**

The following topics were discussed:

- Informing HR of changes in employment as soon as possible when a change occurs.
- Vehicle Policy was discussed. Vehicles will be disbursed to departments to maintain and care for and budgeting for replacement will need to be considered.

- Personnel Policy revisions were presented and explained. Commissioners would like each department head to review and discuss with departments. Each employee will be asked to sign the revised policy.
- Kirk Mace announced the County picnic on July 27th from 11:30 to 1:30.
- Sonnie Haws with Solid Waste announced the new facility has been delayed, but plans to re-open August 3<sup>rd</sup>.

Commissioner Smith made a motion to recess Commission meeting. Commissioner Parkinson seconded and voting was unanimous. The motion passed.

Commissioner Mendenhall made a motion to reconvene Board of Equalization. Commissioner Parkinson seconded and voting was unanimous. The motion passed.

***Board of Equalization, Aspen Village I LLC, Darrell Dickson:***

Darrell Dickson and Gary Shewey, representing the Assessor's Office were sworn in. Mr. Dickson joined telephonically and apologized he could not be there in person. He is appealing because of his net income on the property. He has paid ½ of his tax bill and will pay the remaining ½ by October. This is a heavy tax burden and is about 12-13% of his revenue. Rent has not increased since he purchased the property and his NOI (Net Operating Income) is less now than when he purchased. He is asking for relief of the current assessed value. A few years ago, it was around \$5 million but net income has not increased and he thinks it should still be valued around \$5 million. It is an older building with a lot of repairs required. They are only ½ full on all buildings. There are 7 buildings and 5 are Community Housing and 2 are student apartments. They are trying to go to all Community Housing.

Gary asked what his vacancy issues were and stated Spring/Summer occupancy are typical for this area. Where you make income is in Fall/Winter semester. He would also like to look at depreciation and feels they need to look more in January after the transition is complete.

Dustin Parkinson stated this is an affordability issue rather than a value issue. Any business can have this issue. Commissioners and the Assessor's Office discussed the issue.

After review and discussion, Commissioner Mendenhall made a motion to deny the request for Aspen Village LLC, for Darrell Dickson and moved to uphold the Assessor's values. Commissioner Parkinson seconded and voting was unanimous. The motion passed.

***Madison Land LLC:***

Troy Christensen was sworn in. Troy Christensen was present for Rexburg Medical Clinic Building. There is not a debate with the value of the building but rather, as part of the County, how much should they be responsible for as far as taxes. They are sensitive to their role in the County and not taking taxes off the rolls.

Shawn Boyce stated as you purchase and acquire these properties most should stay on the tax rolls. This is a valuation issue. He states those values are low. Each entity was discussed and the

amount each are paying. Most medical leases are \$1.25 per square foot. Center Pointe is one the Zollinger's have entered into and interest rates were discussed. The Foot and Ankle clinic have relocated to Main Street.

Gary stated if an area of a parcel is for profit in an exempt status, it should be on the tax roll. It appears that Shawn has represented it well. They should pass the taxes on to the tenant.

Commissioner Smith stated when you get high income tenants, they go build their own office somewhere. They want to make it conducive to the community. We may want to look at the way we do business with the hospital.

Troy Christensen stated that most of their buildings are leases where they don't actually own the building. Leases have been the main lion share and it is getting harder and harder to survive. Salaries, wages and benefits are up 3.5% just over the past three years. They try not to charge as much as EIRMC to keep people coming local. They have built reserves over the years and they need to find a way to maintain.

After review and discussion, Commissioner Mendenhall made a motion to reduce Madison Land LLC to \$1,000,000. Commissioner Parkinson seconded and voting was unanimous. The motion passed.

***Madison Transitional Care Properties, Carriage Cove:***

Troy Christensen: The Hospital owns the building and not the property. He mentions prices per square foot for like properties. Commissioner Smith stated these are hard to appraise since they are specialized buildings. Gary stated when you have a high interest rate it is a tough income stream where income stream varies. As you analyze the income each year for the last 3 years, the income has increased which shows stability. If they saw a fluctuation it would make sense, but NOI is up for the past 3 years.

Troy Christensen stated that the Cares Act Grant funds we received propped the income up for the past few years. The operator rent is depending on census, and a decline in reimbursements has had an effect. If they had one positive Covid case, they were shut down to not accepting patients and loosing some of the residents. There have been mistakes made, but things have improved.

Shawn Boice said right now, we are talking about a value issue, not an exemption issue. Troy Christensen said higher usage of Medicaid patients and usually 80% full occupancy, but they would like to have the beds all full. He feels comfortable with the assessed value but might want to talk about exemption at another date.

After review and discussion, Commissioner Parkinson made a motion to amend the assessed value for Madison Transitional Care Properties from \$7,700,000 to \$3,000,000 based upon the income approach. Commissioner Mendenhall seconded and voting was unanimous. The motion passed.

**Taylor Corp DBA Artco:** Withdrew their BOE application.

Commissioner Smith made a motion to close Board of Equalization for 2023. Commissioner Mendenhall seconded and voting was unanimous. The motion passed. The Commissioners returned to their regular Commission meeting.

**Executive Session:** Idaho Code § 74-206(1)(b) employee matters. Commissioner Smith made a motion to re-enter into Executive Session at 3:28 p.m. A roll call was taken as follows: Commissioner Smith-yes, Commissioner Mendenhall-yes, Commissioner Parkinson-yes. The motion passed. Commissioner Smith returned to open session at 3:15 p.m.

Commissioner Todd Smith made a motion to adjourn the meeting at 2:00 p.m.. Commissioner Mendenhall seconded and voting was unanimous. The motion passed.

Approved:

Todd Smith, Commissioner  
Brent Mendenhall, Commissioner  
Dustin Parkinson, Commissioner

Attest:

Kim Muir, County Clerk