

*Abbreviated Minutes: Complete Set Of Minutes Are On File In The Clerk's Office*

<b>Madison County Commissioners</b>		
<b>Meeting Minutes</b>		
JULY 2, 2013	8:00 AM	COMMISSIONERS' ROOM
<b>ATTENDEES</b>	<b>Commissioners: Chairman Kimber Ricks, Jon Weber and Todd Smith</b> <b>Deputy Prosecuting Attorney: Troy Evans</b> <b>County Clerk: Kim Muir</b>	

**AGENDA TOPICS**

The meeting was reconvened as a Board of County Commissioners at 1:10 p.m.

**Controlled Weapons Permit Fee Increase Hearing:**

Commissioner Weber made a motion to un-table the matter of Concealed Weapon Permit fee increase. Commissioner Smith seconded and voting was unanimous.

Commissioner Ricks acknowledged receipt of two additional public comments which the Commissioners have read. He believes the fee increase is warranted. The enhanced portion of the permit has to be obtained from your home county and there is a class required to obtain the enhanced portion of the permit.

The public comment portion of the hearing has been completed, and the discussion and decision portion is now taking place.

Commissioner Smith doesn't like raising fees, but understands that we have to cover costs and cover the costs the state is passing on to us.

Sheriff Klingler commented that there has been a big increase in permit applications since this topic has been discussed.

Commissioner Weber would like to add to the motion the need to get more information from the state as to why the state increased their fees and if we can look at a dual fee schedule i.e. resident/non -resident. Commissioner Ricks would rather wait to have all information. Commissioner Smith would be inclined to pass it at \$75 as that is the cost to the Sheriff's Office.

The Sheriff commented that to renew a Concealed Weapons Permit requires filling out another application, going through the fingerprinting process and background checks.

Commissioner Smith made a motion to approve the \$75 fee increase for new concealed weapons permits and to leave the renewal price at \$35. Commissioner Weber seconded and voting was unanimous.

The hearing was closed.

The Sheriff met with a group of concerned citizens and they had a great meeting. He will be looking into the possibility of having volunteer groups and what is allowed by code to have a second class type of a permit, which would be a slower process and would be for local residents only.

Greg Newkirk would like to thank the Commissioners and the Sheriff for the fairness of this process and would like to express appreciation for those burdened with the permitting process. He commended the

Sheriff and Commissioners for being thorough and looking hard at the issues and fee increases before passing them on.

Danielle Andrew is disappointed the fee was increased.

**County Business:**

Committee and Board Reports:

Clerk Kim Muir presented figures showing the benefits of beginning a justice fund. Meetings were set for August 1<sup>st</sup> to discuss final numbers.

**BOE Hearings:**

Commissioner Ricks made a motion to recess the Board of County Commissioners and reconvene Board of Equalization. Commissioner Weber seconded and voting was unanimous.

Present for the BOE Hearings: Commissioners Ricks, Weber and Smith, Legal Counsel Troy Evans, Clerk Kim Muir, County Assessor Brent Saurey and Commercial Appraiser Gary Shewey. All persons were sworn in prior to their testimony.

*Marie Sakota* was represented by Doug and Ken Sakota

Brent explained that they tax blacktop, but landscaping is included in the home. When a sale is analyzed, landscaping is included in the process. If it was lawn the tax would reduce by the charge of the concrete, which is about \$11,000.

Ken is the personal representative for Marie. They put the cement in so they wouldn't have to mow, fertilize and water the lawn. They feel that it devalues the property and should make it less. Ken mentioned that they don't have central heat, just a standalone fireplace.

*Tom Luthy*

Todd excused himself as he and Tom are partners and relatives. The new value on the building is \$326,750. Tom stated in 2007 or 2008 he put an addition on. In one year the value doubled and the addition should not have made that much difference. As the economy has decreased values, he doesn't understand how his costs doubled.

Gary Shewey stated that he appraised the whole building, and the value did go up substantially as the office space had increased significantly. He requested income statements to support his position.

Tom also explained that he looked at property across the street from him and feels like we are missing the boat on what we are assessing his neighbors and gravel pit close to his property. His neighbor is running a business out of his place and his taxes are ¼ or even less than his. Gary mentioned gravel pits usually have a value higher than agricultural. Tom feels that the county values need to be fair, and he doesn't feel that they are.

Commissioner Ricks moved to approve the value of Tom Luthy's property at \$326,750. Commissioner Weber seconded and voting was unanimous.

*Reed Moss* was present for Teton Valley – Meikle Holdings, LLC

Reed is a co-manager for Mr. Meikle. Reed explained the three properties and the various issues. BYU-I has a vested interest in the property in the estate documents. There are three issues: Tax exemption, value and hardship. There are some gravel pads and gravel throughout the property. It is outside of the single housing zone, would only qualify for married housing and may have some environmental issues as it is coal property. He feels the value is too high. They received an offer on one of the other properties, but the family expressed concerns regarding land locking the railroad property. There are many contingencies – zoning, environmental and others and it holds the key to the rest of the properties. They need to hold it together and sell it as a whole parcel. There are separate parcels, but all three parcels are combined in the LLC. Tax exemption could only be made if the whole property qualified as 100% non-exempt. Reed feels the property is held for endowment purposes.

*Layne Dameron and Ronald Duncan*

Brent has comparable house sales that support the value, and he feels that it supports his appraisal. Layne purchased the home last year and it was a foreclosure. The previous owner stripped the home bare. They purchased the home for \$315,000, and the basement is still mostly unfinished. The home has been 50% deeded to his father, Ronald, until they can get back to the area. The market value at the time of purchase was \$328,000. His father moved in April 2013. Layne stated that as an out of state owner, the BOE process has been very confusing.

*Roger Riley*

This is the old Archer School that was purchased by the Riley's. Part of the building is residential. They have calculated 52% is living area, and the remainder is commercial. There are two acres that are a separate parcel that will remain valued at \$32,000.

Commissioner Smith made a motion that the living area of the structure go from 30% to 52%. Commissioner Weber seconded and voting was unanimous.

*Deloy and Viola Ward*

Brent states that the two new buildings have a combined assessed value of \$255,096. They are wired for electricity, but are hooked to a generator. They are approximately 1,500 square feet each. They do have plumbing, and these are bunk houses for the hired hands.

He is currently working with the NRCS and would give permission to use the same power plant. The hired men have to sleep outside because they are red tagged, and he is wondering why he would have to pay these taxes when the buildings are not useable. A bunk house would be taxed like a commercial building. He doesn't have an occupancy permit, and is being taxed full value.

*Katherine and William Merrill Stirling*

This was done telephonically. The Sterling's feel that BYU-I enrollment is dropping, they don't think they can sell and there is a 400 unit apartment complex going in close to them. Commissioners commented that there have been a few sales in the area that have sold for the assessed amount and more.

Gary took a snapshot look at 2012 and the value indicated on the assessment notice is the correct 2012 value. They will take another snapshot for 2013 when some of the larger apartment complexes come on the market and the value may be going down. Mrs. Stirling is worried about what the next complex will do to them.

*Robert & Cheryl Stirling*

This was done telephonically. He feels that this was a very large valuation increase over 12 months, and he doesn't feel that any property in Hyde Park has increased that much.

Brent stated that all four-plexes have been appraised at the same price. They visit and appraise at fair market value every five years.

*Brad Chapple*

This was done telephonically. The Assessor is in negotiation with him. With all of the apartments being built, he feels the value is too high.

*Chet Welch - Basic American Foods*

This was done telephonically. The appraisal is handled by a State appraiser and he is not available today. They have put a precautionary number on it, and they know it is not the value. Basic American is watching costs as the economy has had a substantial impact on them. They would like to sit down with the Assessor and State Assessor and discuss the decline in valuation. This will be settled on Monday.

*Jacob Bryant - All Studio Apartments*

This was done telephonically. Gary Shewey asked questions on the financial statement provided. Vacancy rate was very poor in 2012, but they are now full. Assessor will review and get back to them.

*Snow Slide Properties*

Gary has spent time reviewing. The application is not complete or signed. The application was filed right before the deadline, and they were told to do a profit and loss. Gary worked with her in good faith to put together the information for the appeal.

Commissioner Smith made a motion to adjust All Studio Apartments, Parcel No. RPR000K0022891, assessed value on improvements from \$3,699,598 to \$2,000,000. The land value will remain at \$636,400, Commissioner Weber seconded and voting was unanimous.

Commissioner Ricks made a motion to adjust the assessed value on Jared Sommer, Parcel Nos. RPROOK0030041, RPROOSE003151, RPROOSE0053731, RPROOSE0053141 and ROROOK0033021. Commissioner Smith seconded and voting was unanimous.

Commissioner Smith made a motion to adjust the assessed value for Brad Chapple, Parcel No. RPP00SE0051740. The improvement portion of the value will be adjusted to \$101,000, and the land will stay the same. Commissioner Weber seconded and voting was unanimous.

Commissioner Weber made a motion to keep the value at \$34,000 for Roy Marlowe, Parcel No. RPO6N39E155423. Commissioner Smith seconded and voting was unanimous.

Commissioner Ricks made a motion to adjust the assessed value from \$312,680 to \$272,335 for Randy Landon, Parcel No. RRXB10413012. Commissioner Smith seconded and voting was unanimous.

Commissioner Smith made a motion to adjust the Willowbrook Apartments, Parcel No. RRXB10413020, from \$345,640 to \$305,295. Commissioner Ricks seconded and voting was unanimous.

Commissioner Weber made a motion to change Kartchner Homes Division 3, Parcels RSMRF3030170 through RSMRF3070240, to agricultural. Commissioner Ricks seconded and voting was unanimous.

Commissioner Ricks made a motion to adjust Mesa Falls Apartments, Parcel No. RMESA0010010, from \$1,732,000 to 1,169,100 (Land). Commissioner Weber seconded and voting was unanimous.

Commissioner Smith made a motion to adjust Mesa Falls Apartments, Parcel No. RMESA0010020, from \$2,306,996 to \$1,679,938(Land plus partial). Commissioner Ricks seconded and voting was unanimous.

Commissioner Weber made a motion approve the U.S. Bank, Parcel No. PPP02213, re-entry of assets from their personal property declaration to balance with their records,. Commissioner Ricks seconded and voting was unanimous.

Commissioner Ricks made a motion to approve the Gordon Raymond (Salvage Value, Parcel No. OTHTN0060171) agreement to reduce the house value to \$5,000. Commissioner Weber seconded and voting was unanimous.

Commissioner Ricks moved to adjourn the meeting at 5:45 p.m. Commissioner Weber seconded and voting was unanimous.

Approved:  
Kimber Ricks, Commission Chairman  
Jon Weber, Commissioner  
Todd Smith, Commissioner