



Teton County Idaho - Commissioners Meeting Agenda

MONDAY, June 24, 2012

LOCATION: 150 Courthouse Drive, Driggs, ID 83422 (208-354-8775)

Individuals addressing the Board will approach the podium and state their name for the record.
If you have handouts, please provide the Clerk or staff with that document in advance for copying.

***** PLEASE SILENCE ALL CELL PHONES *****

- 9:00 AM **Meeting Called to Order** – Chairman Park
Pledge of Allegiance & amendments to agenda if any.
- “Morning Mic” – Public Q & A** *See Reverse Side for Speaking Etiquette*
(If no one volunteers to speak, the Board will conduct Administrative Business)
- 9:30 **DEPARTMENT BUSINESS**
- Planning, Building & GIS – Angie Rutherford, Planning Administrator
 - Public Works – Jay Mazalewski, Engineer
- 11:00 Fire Coordination (County & Federal) – Spencer Johnson, USFS Fire Chief
1. State-Federal Off-Set Agreement for Fire Suppression
- BREAK**
- 1:00 **Law Enforcement Center** – Tom Davis, Building Official
1. Paul Jensen, JHS Architects
- 1:30 **Teton Reserve Property Tax Cancellation Request** – Brady Boman
- 2:00 **FY 2014 Budget Discussions**
- Administrative Business** *will be dealt with as time permits*
- Approve Available Minutes
 - Discuss Correspondence & Sign Documents
 1. Sonoran Institute Letter of June 13, 2013
 - Other Business
 1. Board Calendar Update - Memo from Assistant D.Felchle
 - Committee Reports
 - Claims
- Executive Session** per IC § 67-2345(1)(d) indigent
- Adjourn**



FROM: Planning Staff, Angie Rutherford
TO: Board of County Commissioners
RE: Planning Department Update
DATE: June 20, 2013
MEETING: June 24, 2013

FOR YOUR INFORMATION:

TAAF Teton Canyon Forum-

The Teton Canyon Forum held at the High School last month went well. There were approximately 15 people there from the public and another 15 who were involved in the organization of the event. The facilitators took initial comments about issues and values associated with Teton Canyon. There will be a follow-up information session on July 17th. This will consist of two events on the same day that disseminate the same information. The first will be a “field trip” where participants will go into Teton Canyon with local experts who can explain the existing conditions of the forest, the desired outcomes and potential methods to get to those outcomes. There will be an evening “classroom” session that will discuss the same information. At a third event on either August 21 or 22, participants will be asked to map different treatment areas on maps and discuss objectives, alternatives and consequences for different treatment types.

Planning

Long-range Projects:

Comp Plan Annual Report- The Comp Plan articulates that an annual report should be completed before budget hearings, however, I have not had time to work on it.

Recreation and Public Access Master Plan- The statements of qualifications from potential consultants are due June 21. I should have a list of consultants for your Monday meeting.

Permits:

Subdivision- River Rim Ranch will go in front of the Planning & Zoning Commission July 9.

OTO/BA- There are four one-time-only applications under review. There are three boundary adjustment applications under review. One boundary adjustment was approved since last report.

Temporary Use Permit- We continue to process a TUP application for a Nightlite Dash at the Spud. We are waiting for written authorization from the property owner and approval from the EIPHD and from ITD. We have issued a permit for the TUP for Celebrate America (Received 6/3, Approved 6/17, Issued 6/18).

Signs- We have issued two sign permits since June 3.

Code Compliance: Tom Davis has spent 7.5 hours on code enforcement since June 3.

Cabin near Packsaddle Creek Estates- Our department and other agencies continue to try to bring this cabin into compliance. It is a very complex situation.

Mobile Home at 711 E 5500 S- We continue to work with representatives of this property to gain compliance, but have not made much progress.

5000 S Teton View Estates- We have taken pictures of trailers and are working with the prosecutor and other agencies to develop a plan to solve the issue.

594 W 3500 S- Neighbors are complaining about equipment and construction material storage on this property. We have not had time to investigate.

Doncevic (adjacent to the north of previous)- We are working with the owner to resolve this issue. The code defines a storage yard as storage that has been on a property for more than 9 months, so the owner will have nine months to resolve the issue by either cleaning up or applying for a CUP.

822 E 750 S- Neighbors are complaining about improper storage on this property. We have not had time to investigate.

Buildings without Building Permits- We have found a few homes that do not have building permits associated with them. We are looking into these situations.

Incomplete Subdivisions:

Silver Dollar Ranch- This incomplete subdivision has a potential buyer who is doing due diligence. Staff has spent time to determine what needs to be completed in this project.

Building

Permits: Tom Davis has spent approximately 11 hours on plan review for building permits.

Under Review- There are currently six building permits under review, three for new homes, one of which is for a modular home setting permit.

Building Permits Issued- Since last report, June 3, eight new building permits have been issued, two for new homes.

Active Building Permits- There are 47 active permits (building permit issued, but the home has not received a certificate of occupancy).

Number of Inspections- Tom has completed sixteen inspections since last report.

Certificates of Occupancy Issued- Two new CoOs have been issued since last report.

Law Enforcement Center: Tom Davis worked on the LEC 34.5 hours since last report.



MEMO

DATE: June 20, 2013

TO: Board of County Commissioners
FROM: Tom Davis
SUBJECT: Law Enforcement Center

PROGRESS REPORT

- * The interior slab was poured on Tuesday, June 18.
- * The framing materials are being delivered today, including all of the steel posts.
- * The framers are installing sill plates and laying out exterior walls today.
- * We are looking at moving the heat pump onto the roof in order to save the slab and enclosure wall costs.
- * We have rearranged some of the circuitry to the electrical panels to allow the use of our existing emergency generator.
- * We will need to purchase a new Transfer Switch for the generator because neither of the ones we have will work for the new building.

Thank you,
Tom Davis
Teton County Building Official

To whom it may concern:

Real Capital Funding LLC (RCF) is the Lender/owner of a First trust deed on certain RAW Commercial property located in Teton County as parcel NO. RP 003100TRAC10A (SEC 35 T4N R45E).

The Borrower Targhee Investment Partners LLC has been in default on the Note and Trust Deed for nearly 5 years. RCF has not foreclosed yet but is now in the process thereof.

Unbeknownst to RCF, and without any notice to RCF the property taxes have not been paid by owner/borrower for 5 years notwithstanding the legal obligation to do so per contract with RCF.

Unbeknownst to RCF owner/borrower falsified the fair market valuation of the property over 2.5 times its true value to obtain financing. This falsified and fictitious valuation was used by the County Assessors Office to set the inaccurate Fair Market Value of the property for property tax purposes culminating in a tax due of over \$169,501.64.

RCF is experiencing severe hardship (See attached declaration) and is requesting a tax discount based on the following legal precedents:

Idaho law provides for the cancellation of property taxes when the taxes will present an undue hardship. I.C. § 63-711(1) ("Property taxes may be canceled for reason of undue hardship. The commissioners may, at their discretion, grant such cancellation for a specified time period."). Section 63-1302(1) contains a similar provision, providing that "[t]he county commissioners may, at any time when in session, cancel property taxes which for any lawful reason should not be collected." Also note that section 63-711 requires the applicant to "give a sworn statement containing full and complete information of his financial status to the county commissioners and shall make true answers to all questions put before him touching such person's right to the cancellation."

Section 63-1304, which allows for the reduction of late charges, interest and fees to facilitate the collection of property taxes. See *E. Idaho Health Servs. v. Burtenshaw*, 841 P.2d 434 (Idaho 1992).

In general, the "assessor's valuation is presumed to be correct" and will only be overturned where "the taxpayer can show by clear and convincing evidence that it is 'manifestly excessive, fraudulent or oppressive; or arbitrary, capricious and erroneous resulting in discrimination against the taxpayer.'" *Kimbrough v. Idaho Bd. of Tax Appeals*, 247 P.3d 644, 648-49 (Idaho 2011) (quoting *Merris v. Ada County*, 593 P.2d 394, 399 (Idaho 1979)). Accordingly, RCF's arguments are primarily based on the statutory language as written and on principles of fairness, the prejudice to RCF and undue hardship caused by the borrower/lender/owners fraud.

See cases attached in binder form accompanying this legal memo.

Accordingly, RCF is requesting that the taxes be discounted to the accurate calculation that is based on the Fair Market Value of the property as assessed by the County in the last year assessment in the approximate amount of \$8,000 per year.

It is RCF position that it is only fair and equitable that such reduction/discount be provided in light of the fraud that was perpetrated on RCF and on the County with a falsified and unverified Sales Verification (see attached) to augment the property value so the borrower/owner could get a loan. Along with such position RCF has attached a financial declaration that describes the undue hardship of such assessment to this company and its member.

Finally, this County Commission has the discretion to accommodate the request of RCF and respectfully is asking it to use such discretion under these unique and special circumstances. Please note that RCF does not desire to adjudicate the final determination of the Commission but will have to do so if its requests cannot be granted.

We appreciate your review of this memo and meeting with the RCF Principals to discuss the matter.

Please help get RCF and this request on the Agenda at the next available Commission meeting.

Respectfully submitted

B. Ray Zoll, Co-Manager for RCF

Dawn Felchle

From: Brady Boman <bradyboman@aol.com>
Sent: Thursday, June 20, 2013 1:18 PM
To: Dawn Felchle
Subject: Fwd: Idaho Law on Standing/Statute of Limitations

Sent from my iPhone

Begin forwarded message:

From: "B. Ray Zoll" <rayzoll@hotmail.com>
Date: June 19, 2013, 9:14:27 PM MDT
To: "kspitzer@co.teton.id.us" <kspitzer@co.teton.id.us>, "dfelchel@co.teton.id.us" <dfelchel@co.teton.id.us>, glenn <gsd@videoii.com>, Mitch Burton <mitchburton73@msn.com>, ryan bacher <ryanbacher@hotmail.com>, Brady Boman <bradyboman@aol.com>, "rayzoll@hotmail.com" <rayzoll@hotmail.com>
Subject: FW: Idaho Law on Standing/Statute of Limitations

Dear Kathy and Dawn,

On behalf of RCF we thank you for getting us on the agenda before the County Commissioners on June 24th next week at 1:30.

We will be there to make presentation of our case and request for abatement of taxes/interest as well as the taking of questions.

Below is the legal research requested by you both regarding "Standing" and "the Statute of Limitations" you were concerned about. As you know I have already delivered the legal position that supports the proposition that the Commission has the discretion to discount or cancel taxes on the basis of undue hardship/fraud/excessive assessment or in the interest of fairness (63-711 (1)/63-1302 (1) and 1304 et. seq.

Moreover, as I have briefed for Kathy, the Idaho courts can review and overturn a County Commission ruling based on fraud/arbitrary and capriciousness/erroneous excessive assessment or any lawful reason.

Note that we will be focusing on the tax/interest assessments for the following years:

2007: \$ 6,752.32
2008: 7,182.74
2009: 43,891.72 (\$16,646.88 interest)- based on fraudulent FMV sales verification.
2010: 56,038.04 (\$14,394.64 interest)
2011: 16,373.50 (\$2201.80 Interest)
2012: 8,676.80

We will be requesting abatements of tax and interest and penalties for the years 2009 through 2011.

Following is the legal briefing regarding the questions presented by Ms. Kathy Spitzer esq. regarding whether RCF, as a lender to the property owner, has the "standing" to request from the Commission an abatement/termination of all or part of overassessed taxes on property the Lender has a first trust deed upon and will be foreclosing thereon.

In Idaho,

To satisfy the case or controversy requirement of standing, a litigant (here lender RCF) must allege or demonstrate an injury in fact and a substantial likelihood the relief requested will prevent or redress the claimed injury. This requires a showing of a distinct palpable injury and fairly traceable causal connection between the claimed injury and the challenged conduct. But even if a showing can be made of an injury in fact, standing may be denied when the asserted harm is a generalized grievance shared by all or a large class of citizens.

Young v. City of Ketchum, 44 P.3d 1157, 1159 (Idaho 2001) (citations and internal quotation marks omitted). Section 63-201(17) of the Idaho Tax Code defines a "party in interest" as a "person who holds a properly recorded mortgage, deed of trust or security interest." Idaho's tax statutes grant parties in interest the opportunity to protect their property rights. For example, before a tax deed may issue, the county must provide notice to any parties in interest and give them an "adequate opportunity to be heard, to confront and cross-examine any evidence or witness against the record owner or owners, and obtain and present evidence on behalf of the record owner or owners or any party in interest." § 63-1005. While these provision apply to issuance of a tax deed rather than reduction of taxes, it seems clear that a trust deed holder is an interested party entitled to protect its interest in the property.

In *Chemical Bank New Jersey, N.A. v. City of Absecon*, the New Jersey Tax Court stated that a mortgagee has both a common law and contractual right in the mortgaged real property, similar to that of an owner. The mortgagee in that case had paid the delinquent taxes and sought to appeal the amount of tax imposed. The taxing authority questioned the mortgagee's standing to appeal the taxes because the mortgagee was not the taxpayer. The court held, however, that the mortgagee had standing given its common law and contractual relationship to the property. The court noted that a mortgagee

has many of the attributes of an owner upon the happening of any event of default. It has the right to make any payment or expenditure it deems advisable to protect the security of the mortgage. It may pay taxes, assessments, water and sewer charges or other lienable claims or insurance premiums. It may repair, maintain and avoid waste to the premises, and it may enter into possession of and rent the premises. Upon default, the mortgagee has such an interest in the property by which "common practice and business usage" would permit, if not require, the

mortgagee to pay real estate taxes. Under such circumstances, there is no justifiable reason for prohibiting a mortgagee, whose mortgage is in default, who has paid the real estate taxes, and who seeks to protect its security, from pursuing an appeal of the local property tax assessment on the mortgaged premises.

13 N.J. Tax 1, 11 (1992) (emphases added).

Analogous authority can be found in cases where a property owner's failure to pay delinquent taxes resulted in a sale of the taxed property. The United States Supreme Court has held that a mortgagee "possesses a substantial property interest that is significantly affected by a tax sale." *Mennonite Bd. of Missions v. Adams*, 462 U.S. 791, 798 (1983). "The tax sale immediately and drastically diminishes the value of this security interest . . ." *Id.* Although *Mennonite* involved a tax sale, the same principles apply here. RCF has a substantial property interest that will be negatively affected by the collection of exorbitant taxes procured through the trustor's fraud. Similarly, in *Bank of Kansas v. Davison*, the Kansas Department of Revenue ("KDR") filed sales tax liens against real property owned by Davison. Davison had previously granted a mortgage on the property to Bank of Kansas. Upon Davison's default, Bank of Kansas commenced a foreclosure proceeding. KDR filed a counterclaim likewise seeking to foreclose its liens. The parties asked the court to determine the priority of their liens and Bank of Kansas challenged the validity of KDR's liens because it failed to follow the proper filing procedure. KDR argued that Bank of Kansas lacked standing to challenge its liens because it was not the real party in interest and it could not step into the shoes of its mortgagor, Davison. The court, however, held that Bank of Kansas was not challenging the tax liens on behalf of Davison. "Rather, Bank of Kansas is challenging the sales tax liens to protect its *own* interest in having a lien superior to that of KDR." Here, RCF is not challenging the taxes on behalf of Childs. It is challenging the taxes to protect its own interest in the property. RCF is in privity with the property owner and has a contractual right to protect its collateral. Requiring that the taxes be paid will impose on RCF a distinct and palpable injury that is unique to RCF, compared to the public generally.

Additionally, RCF may have the right under the trust deed to pursue rights on behalf of Childs. Section 63-702 provides that the right to file a claim for property tax relief under sections 63-701 through 63-710 is personal to the taxpayer, but such right may also "be exercised on behalf of a living claimant by an agent authorized in writing to so act." I.C. § 63-702(1). *See also* I.C. § 63-711(3) (authorizing county commissioners to allow a taxpayer's agent to apply for a cancellation of taxes). Presumably, RCF's trust deed includes a provision allowing it to act on behalf of Childs.

Accordingly, it is clear that RCF has "legal standing" to protect its interest in the property and defend against the overassessed property taxes that are being charged against the property.

Regarding whether RCF is barred from any statute of limitations the following verifies that RCF is not time barred from bringing this action when it recently discovered the tax sale and the claim of taxes due as hereafter demonstrated.

Generally, fraudulent concealment will toll a statute of limitations. *See* 51 Am. Jur. 2d *Limitation of Actions* § 162 (2013). The Idaho Tax Code includes provisions suggesting that fraud may allow the taxing authority to undo certain actions. For example, the state tax commission may set aside certain agreements procured through fraud. *See* I.C. § 63-3048(e) (allowing the state tax commission to reopen compromised settlement agreements and set aside assessments upon a showing of fraud or malfeasance). Also, the taxing authority is in some situations entitled to determine the appropriate lookback period. *See* I.C. § 63-711(1) (“Property taxes may be canceled for reason of undue hardship. The commissioners may, at their discretion, grant such cancellation for a specified time period.”).

Clearly this case is unique wherein fraud concerning fair market value had been perpetrated on the County Commission who has the legal right to open this case and review whether the property has been overassessed.

If there are any questions please advise.

Respectfully submitted,

B. Ray Zoll

Representative for RCF



208-354-8780
FAX: 208-354-8410

Teton County Clerk

150 Courthouse Drive
Driggs, Idaho 83422

June 12, 2013

TO: County Commissioners
FROM: Mary Lou
SUBJECT: Clerk's FY 2014 Budget Memo #3

1. **Property Tax Information.** Thought you might be interested in an overview of property taxes. *Understanding Your Tax Bill* has been published by both newspapers and the accompanying pie chart has helped folks understand how property taxes are distributed to different taxing districts. The *Overall Tax Rate* chart is calculated by the State Tax Commission and includes the taxes levied by every taxing district within a county. You will see that Teton County has the 9th lowest overall tax rate.

I have also attached a one-page summary of county tax levies per the State Tax Commission, along with four pages of detailed tax levy information. You will see that Teton County has the 4th lowest county levy rate. (However, please note that the levy shown for counties with multiple highway districts does not accurately reflect the taxes paid by any single parcel because each parcel would pay tax to just one highway district.)

2. **Budget Category Adjustment: Move all computer replacement funds into the data management department.** Currently, every departmental budget includes a capital account for the purchase of new computers. I recommend that these funds be consolidated into the data management departmental budget. This would ensure that the best possible computers are purchased at the best possible prices and will also help protect and maintain the integrity of the county's computer networks.
3. **Budget Category Adjustment: Include "D" budgets (payroll taxes & benefits) within each departmental budget?** Currently, all payroll taxes and benefits for General Fund employees (clerk, assessor, treasurer, sheriff, etc.) are paid out of Department 18, with \$706,000 estimated for those expenses next year. Including payroll taxes and benefits within each departmental budget would provide a more accurate snapshot of total departmental costs. However, it might be difficult to accurately estimate medical insurance costs for small departments.
4. **Salaries.** Do you want me to update the county's salary schedule to reflect a 1% increase for FY 2014 as recommended by BDPA last month? If so, I will use the updated salary schedule to calculate compa-ratios for each employee on the spreadsheet for your July discussions about merit and equity raises.
5. **Updated Schedule** is attached.

Understanding your tax bill

“If your property held its value better than the average, your taxes will be higher this year; if your property lost more value than the average, your taxes will be lower.”

By Mary Lou Hansen
Teton County Clerk

The 2012 tax bills will be mailed soon and will result in the collection of \$13.2 million in property taxes. This money will be distributed to 14 different taxing districts and will provide about 36% of the funds needed for their combined budgets.¹

Every year, county employees answer hundreds of questions about property values and tax bills. They explain that the amount of your tax bill is determined by the budget needs of the 14 taxing districts and by the percent of change in the value of your property as compared to the overall change in county property values. They distribute a pie chart to illustrate how property taxes are distributed.

In recent years, the single most frequently asked question has been: “Why haven’t my taxes decreased as much as my property value?” This question can only be answered by explaining taxing districts, budgets, tax levies and property values.

What’s a Taxing District?

Teton County has a total of 14 different taxing districts. Six are county-wide: county, school, fire, ambulance, mosquito and library. Every piece of taxable property² in the county is assessed taxes to fund the budgets of these six districts.

Eight taxing districts have specific boundaries within the county. Their budgets are funded only by properties within their boundaries. The non-county-wide taxing districts include three cities: Victor, Driggs and Teton; and five cemetery districts: Bates, Cache Clawson, Driggs Darby, Haden and Victor Cedron.

Each of the county’s 14 taxing districts is managed by an elected governing board³ which determines the annual budget. Officials responsible for one taxing district have no authority over the budget of any other taxing district.⁴

Who Controls Taxing District Budgets?

Idaho law requires every taxing district to have a balanced budget and strictly limits a district’s ability to borrow money. State law also requires districts to publish their proposed budget and to hold a public hearing before adopting a budget. Finally, state laws limit the maximum tax rate for each type of taxing district.

As long as these state laws are followed, the governing board has total discretion over the budget for their taxing district. The board determines the amount of money needed to provide the services and infrastructure for which the district was organized. In order to adopt a balanced budget, the board must evaluate the district’s fiscal needs against its ability to raise revenue. The governing board must also ensure the proper expenditure of all funds.

What about the 3% Cap?

Idaho law sets a cap on the annual increase in the portion of a taxing district’s budget funded by property tax. The property tax portion of a district’s budget may increase by no more than 3%, plus an amount for new construction and annexation.

This 3% cap does not limit the increase in the amount of any single property tax bill; it only limits the increase in the total amount of property tax collected by a taxing district. Your property tax bill may increase at a rate higher than 3% if the value of your property does not change even though the values of other properties decrease.

¹Some taxing districts rely almost entirely on property tax revenue while others have a variety of other income sources, which may include Revenue sharing from the state, grants, user fees and unspent revenues from previous years.

²Exception: The Fire and Ambulance Districts do not levy taxes on agricultural land.

³Exception: The Mosquito District board is appointed by the County Commissioners, per Idaho state law.

⁴Exception: The County Commissioners review and approve the Mosquito District budget, per Idaho state law.

How are Tax Levies Calculated?

A taxing district's levy rate is calculated by dividing the amount of property taxes needed for the district's budget by the total taxable value of all properties within the district. For example, if a taxing district's approved budget calls for \$10,000 in property taxes and the district contains total taxable property valued at \$5 million, its levy rate will be .2% ($\$10,000/\$5,000,000 = .002$).

Why haven't my Taxes Decreased as Much as my Property Value?

The change in your property value compared to the overall change of all properties within a taxing district determines whether you will pay more, less or the same as the previous year. Even though county values declined by an overall average of 15-20% last year, the value of any single property may have increased. If your property held its value better than the average, your taxes will be higher this year; if your property lost more value than the average, your taxes will be lower.

Example, last year:

If total property tax collected = \$10,000
And total taxable property value = \$5,000,000
Last year's tax levy rate = .002 ($\$10,000/\$5,000,000$)

Example, this year:

If total property tax collected = \$10,000
But total taxable property value has declined to \$4,000,000
This year's tax levy rate = .0025 ($\$10,000/\$4,000,000$)

Impact of this year's higher levy rate:

If your property's taxable value was \$100,000 last year, your tax was \$200 ($.002 \times \$100,000$)
If your property value did not decline, this year's tax = \$250 ($.0025 \times \$100,000$)
If your property value declined by 10%, this year's tax = \$225 ($.0025 \times \$90,000$)
If your property value declined by 50%, this year's tax = \$125 ($.0025 \times \$50,000$)

What can I do to lower my Property Taxes?

- *If you qualify for the Homeowners' Exemption, be sure to file an application with the Assessor by April 15, 2013.
- *Review your annual Assessment Notice next June and immediately call the Assessor's office if you think an error has been made.
- *Understand the activities and budgets of the taxing districts funded by your property taxes. Participate in their elections.

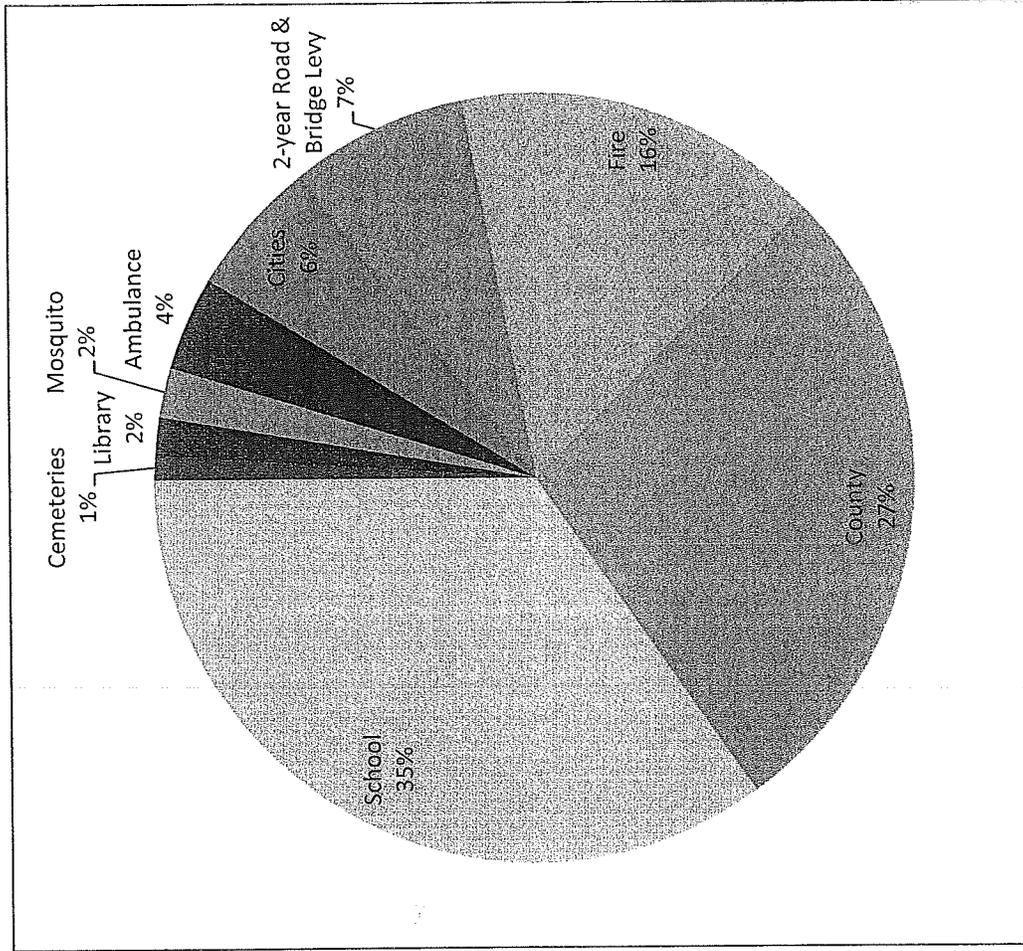
Taxing District Contact Information:

Teton School District #401 Board of Trustees: 354-2207
Teton County Commissioners: 354-8775
Teton Fire Protection District Commissioners: 354-2760
City of Victor Mayor: 787-2940
City of Driggs Mayor: 354-2362
City of Teton Mayor: 456-2249
Ambulance District Commissioners: 354-8775
Mosquito Abatement District Directors: 354-2703
Valley of the Tetons Commissioners: 787-2201
Bates Cemetery District: 354-8333
Cache Clawson Cemetery District: 456-2333
Driggs Darby Cemetery District: 354-8311
Haden Cemetery District: 456-2319
Victor Cedron Cemetery District: 787-2445

Teton County Property Tax Distribution for FY 2013 (Tax Year 2012)

	Total Budget*	Property Tax Portion of Budget	% of all Property Taxes Collected
Cemeteries	\$154,319	\$136,878	1.0%
Library	\$238,600	\$210,866	1.6%
Mosquito	\$311,000	\$275,008	2.1%
Ambulance	\$636,250	\$525,631	4.0%
Cities	\$12,790,642	\$748,644	5.7%
2-year Road & Bridge Levy	\$1,000,000	\$1,000,000	7.6%
Fire	\$3,334,367	\$2,088,567	15.8%
County	\$13,381,615	\$3,626,693	27.4%
School	\$4,628,975	\$4,611,739	34.9%
TOTAL	\$36,475,768	\$13,224,026	100%

*From L2 tax forms submitted to County Clerk



(Fy 2013 =
2012 Tax year)

2012 Tax Year: Info from State Tax Commission. "Overall Tax Rate"
includes all taxing districts within a specific county. I sorted the list from
lowest to highest for your information. -ML

Overall Tax Rate

County	Average Overall Tax rate
ADA	1.721%
ADAMS	1.012%
BANNOCK	1.709%
BEAR LAKE	0.664%
BENEWAH	1.076%
BINGHAM	1.350%
BLAINE	0.755%
BOISE	1.091%
BONNER	0.809%
BONNEVILLE	1.493%
BOUNDARY	0.959%
BUTTE	1.257%
CAMAS	1.091%
CANYON	2.126%
CARIBOU	1.176%
CASSIA	1.011%
CLARK	1.020%
CLEARWATER	1.228%
CUSTER	0.373%
ELMORE	1.513%
FRANKLIN	1.053%
FREMONT	0.770%
GEM	1.435%
GOODING	1.135%
IDAHO	0.688%
JEFFERSON	1.225%
JEROME	1.515%
KOOTENAI	1.262%
LATAH	1.643%
LEMHI	0.717%
LEWIS	1.426%
LINCOLN	1.205%
MADISON	1.487%
MINIDOKA	1.075%
NEZ PERCE	1.652%
ONEIDA	0.969%
OWYHEE	1.103%
PAYETTE	1.309%
POWER	1.501%
SHOSHONE	1.367%
TETON	0.956%
TWIN FALLS	1.599%
VALLEY	0.937%
WASHINGTON	1.038%
TOTALS	1.377%

County	Average Overall Tax rate
CUSTER	0.373%
BEAR LAKE	0.664%
IDAHO	0.688%
LEMHI	0.717%
BLAINE	0.755%
FREMONT	0.770%
BONNER	0.809%
VALLEY	0.937%
TETON	0.956%
BOUNDARY	0.959%
ONEIDA	0.969%
CASSIA	1.011%
ADAMS	1.012%
CLARK	1.020%
WASHINGTON	1.038%
FRANKLIN	1.053%
MINIDOKA	1.075%
BENEWAH	1.076%
CAMAS	1.091%
BOISE	1.091%
OWYHEE	1.103%
GOODING	1.135%
CARIBOU	1.176%
LINCOLN	1.205%
JEFFERSON	1.225%
CLEARWATER	1.228%
BUTTE	1.257%
KOOTENAI	1.262%
PAYETTE	1.309%
BINGHAM	1.350%
SHOSHONE	1.367%
LEWIS	1.426%
GEM	1.435%
MADISON	1.487%
BONNEVILLE	1.493%
POWER	1.501%
ELMORE	1.513%
JEROME	1.515%
TWIN FALLS	1.599%
LATAH	1.643%
NEZ PERCE	1.652%
BANNOCK	1.709%
ADA	1.721%
CANYON	2.126%
TOTALS	1.377%

**Summary of County Tax Levies per State Tax Commission
for FY 2013 (Tax Year 2012)**

- See next four pages for detailed county data -

Row Labels	Sum of LevyNet_L2
ADA	0.004643856
ADAMS	0.006752960
BANNOCK	0.005400271
BEAR LAKE	0.003530951
BENEWAH	0.006923959
BINGHAM	0.005787156
BLAINE	0.001138803
BOISE	0.006275581
BONNER	0.004965130
BONNEVILLE	0.004089399
BOUNDARY	0.005420737
BUTTE	0.005832415
CAMAS	0.005198356
CANYON	0.014044920
CARIBOU	0.007148091
CASSIA	0.012633827
CLARK	0.004998997
CLEARWATER	0.005470517
CUSTER	0.002225486
ELMORE	0.010007419
FRANKLIN	0.005460925
FREMONT	0.004268871
GEM	0.007171655
GOODING	0.008574975
IDAHO	0.005217137
JEFFERSON	0.004767024
JEROME	0.008203949
KOOTENAI	0.006788135
LATAH	0.006836263
LEMHI	0.003851611
LEWIS	0.016709907
LINCOLN	0.009005474
MADISON	0.006239752
MINIDOKA	0.005427373
NEZ PERCE	0.006184069
ONEIDA	0.004534882
OWYHEE	0.007561391
PAYETTE	0.007087639
POWER	0.006955056
SHOSHONE	0.003374133
TETON	0.003350737
TWIN FALLS	0.010016549
VALLEY	0.002128381
WASHINGTON	0.005590613

Row Labels	Sum of LevyNet_L2
BLAINE	0.001138803
VALLEY	0.002128381
CUSTER	0.002225486
TETON	0.003350737
SHOSHONE	0.003374133
BEAR LAKE	0.003530951
LEMHI	0.003851611
BONNEVILLE	0.004089399
FREMONT	0.004268871
ONEIDA	0.004534882
ADA	0.004643856
JEFFERSON	0.004767024
BONNER	0.004965130
CLARK	0.004998997
CAMAS	0.005198356
IDAHO	0.005217137
BANNOCK	0.005400271
BOUNDARY	0.005420737
MINIDOKA	0.005427373
FRANKLIN	0.005460925
CLEARWATER	0.005470517
WASHINGTON	0.005590613
BINGHAM	0.005787156
BUTTE	0.005832415
NEZ PERCE	0.006184069
MADISON	0.006239752
BOISE	0.006275581
ADAMS	0.006752960
KOOTENAI	0.006788135
LATAH	0.006836263
BENEWAH	0.006923959
POWER	0.006955056
PAYETTE	0.007087639
CARIBOU	0.007148091
GEM	0.007171655
OWYHEE	0.007561391
JEROME	0.008203949
GOODING	0.008574975
LINCOLN	0.009005474
ELMORE	0.010007419
TWIN FALLS	0.010016549
CASSIA	0.012633827
CANYON	0.014044920
LEWIS	0.016709907

County Tax Levies per STATE Tax Commission for FY 2013 (2012 Tax Year)
 - see previous page for county totals -

Row Labels	Sum of Budget	Sum of LevyNet_L2
ADA	114,310,375	0.004643856
Ada County	82,617,096	0.003356317
Ada Highway	31,693,279	0.001287539
ADAMS	2,685,627	0.006752960
Adams County	2,685,627	0.006752960
BANNOCK	20,115,994	0.005400271
Bannock Cnty Rd	2,151,083	0.000561848
Bannock County	17,931,428	0.004547074
Downey Swan Lake Hwy	33,483	0.000291349
BEAR LAKE	2,678,322	0.003530951
Bear Lake Cnty Rd	499,490	0.000658500
Bear Lake County	2,178,832	0.002872451
BENEWAH	3,231,187	0.006923959
Benewah Cnty Rd	244,600	0.000435718
Benewah County	2,903,607	0.004763948
Plummer - Gateway Hwy	82,980	0.001724293
BINGHAM	10,411,680	0.005787156
Bingham Cnty Rd	1,712,626	0.000951934
Bingham County	8,699,054	0.004835222
BLAINE	9,467,489	0.001138803
Blaine County	9,467,489	0.001138803
BOISE	3,944,617	0.006275581
Boise Cnty Rd	143,020	0.000227534
Boise County	3,801,597	0.006048047
BONNER	22,970,032	0.004965130
Bonner Cnty Rd	3,401,026	0.000768502
Bonner County	18,140,902	0.003140083
Sandpoint Highway	1,428,104	0.001056545
BONNEVILLE	22,450,824	0.004089399
Bonneville Cnty Rd	300,000	0.000054645
Bonneville County	22,150,824	0.004034754
BOUNDARY	4,415,295	0.005420737
Boundary County	4,415,295	0.005420737
BUTTE	955,450	0.005832415
Butte County	955,450	0.005832415
CAMAS	707,152	0.005198356
Camas County	707,152	0.005198356
CANYON	49,367,399	0.014044920
Canyon County	37,835,497	0.005708042
Canyon Highway #4	3,954,769	0.001974826
Golden Gate Highway #3	862,557	0.002568686
Nampa Highway #1	6,050,861	0.001513095
Notus Parma Highway #2	663,715	0.002280271
CARIBOU	5,037,161	0.007148091

Caribou Cnty Rd	799,041	0.001133897
Caribou County	4,238,120	0.006014194
CASSIA	6,316,783	0.012633827
Albion Hwy	6,116	0.000193451
Burley Hwy	1,577,768	0.001756685
Cassia County	4,258,500	0.003622930
Elba-Almo (County Road)	33,000	0.001667086
Murtaugh Hwy	17,642	0.001304526
Oakley Hwy	218,920	0.001759612
Raft River Hwy	204,837	0.002329537
CLARK	565,805	0.004998997
Clark County	565,805	0.004998997
CLEARWATER	2,830,848	0.005470517
Clearwater Cnty Rd	100,000	0.000234848
Clearwater County	2,623,843	0.004535145
Clearwater Hwy.	107,005	0.000700524
CUSTER	1,458,261	0.002225486
Custer County	1,362,867	0.001551548
Lost River Hwy	95,394	0.000673938
ELMORE	7,226,682	0.010007419
Atlanta Highway	26,000	0.003079176
Elmore County	5,900,900	0.004520542
Glenns Ferry Hwy	437,408	0.001559224
Mountain Home Hwy	862,374	0.000848477
FRANKLIN	3,178,267	0.005460925
Downey Swan Lake Hwy	305	0.000291349
Franklin Cnty Rd	358,812	0.000584562
Franklin County	2,819,150	0.004585014
FREMONT	6,653,244	0.004268871
Fremont Cnty Rd	2,066,579	0.001325964
Fremont County	4,586,665	0.002942907
GEM	4,273,391	0.007171655
Gem Cnty Rd	94,697	0.000158922
Gem County	4,178,694	0.007012733
GOODING	3,813,343	0.008574975
Bliss Highway #2	88,257	0.001200606
Gooding County	2,894,348	0.003290329
Gooding Highway #1	359,274	0.001019235
Hagerman Highway #3	135,113	0.001087137
Wendell Highway #6	262,567	0.001094141
West Point Highway #4	73,784	0.000883527
IDAHO	3,012,928	0.005217137
Cottonwood Highway	19,785	0.000269360
Ferdinand Highway	33,654	0.001190373
Grangeville Highway	57,960	0.000180955

Greencreek Highway	12,707	0.000542567
Idaho County	2,867,566	0.002293883
Keuterville Hwy	14,440	0.000675042
Kidder-Harris Hwy	6,816	0.000064957
JEFFERSON	5,320,495	0.004767024
Jefferson Cnty Rd	834,691	0.000747861
Jefferson County	4,485,804	0.004019163
JEROME	7,383,977	0.008203949
Hillsdale Hwy	439,430	0.002073019
Jerome #7 Hwy	1,353,198	0.001396469
Jerome County	5,591,349	0.004734461
KOOTENAI	47,886,454	0.006788135
East Side Highway #3	1,084,178	0.000648909
Kootenai County	38,955,671	0.003478006
Lakes Highway #2	3,629,301	0.000798094
Post Falls Highway #1	2,282,778	0.000682767
Worley Highway #4	1,934,526	0.001180359
LATAH	10,841,829	0.006836263
Latah County	8,276,633	0.004156359
North Latah Hwy	2,275,898	0.001274697
South Latah Hwy	289,298	0.001405207
LEMHI	2,339,657	0.003851611
Lemhi County	2,339,657	0.003851611
LEWIS	1,993,131	0.016709907
Central Hwy	172,461	0.002805623
Evergreen Hwy	107,335	0.002593542
Kamiah Hwy	50,000	0.000754134
Lewis County	1,439,471	0.005720349
North Hwy	39,298	0.001782291
Prairie Hwy	184,566	0.003053968
LINCOLN	1,384,652	0.009005474
Dietrich Highway #5	68,865	0.001696969
Kimama Highway #6	46,795	0.001451343
Lincoln County	995,376	0.003453880
Richfield Highway #3	68,262	0.001019745
Shoshone Highway #2	205,354	0.001383537
MADISON	8,806,078	0.006239752
Madison Cnty Rd	2,235,728	0.001584177
Madison County	6,570,350	0.004655575
MINIDOKA	5,845,787	0.005427373
Minidoka County	4,654,607	0.004321453
Minidoka Hwy	1,191,180	0.001105920
NEZ PERCE	12,168,929	0.006184069
Nez Perce Cnty Rd	1,154,907	0.000456421
Nez Perce County	10,995,200	0.004322441

South Latah Hwy	18,822	0.001405207
ONEIDA	1,356,491	0.004534882
Oneida County	1,356,491	0.004534882
OWYHEE	2,483,402	0.007561391
Gem Hwy	55,300	0.000467685
Homedale Hwy	68,215	0.000471411
Owyhee Cnty Rd	366,898	0.001614479
Owyhee County	1,970,358	0.003863603
Three Creek Hwy	22,631	0.001144213
PAYETTE	6,321,980	0.007087639
Payette Cnty Rd	632,750	0.000937820
Payette County	5,125,151	0.004752542
Payette Highway #1	564,079	0.001397277
POWER	5,453,608	0.006955056
Power County	3,274,102	0.004175504
Power County Hwy	2,179,506	0.002779552
SHOSHONE	3,039,125	0.003374133
Shoshone County	3,039,125	0.003374133
TETON	4,626,693	0.003350737
Teton Cnty Rd	1,000,000	0.000713222
Teton County	3,626,693	0.002637515
TWIN FALLS	24,187,786	0.010016549
Buhl Hwy	846,602	0.001638100
Filer Hwy	378,405	0.001365598
Murtaugh Hwy	163,335	0.001304526
Twin Falls County	18,941,686	0.004526841
Twin Falls Hwy	3,857,758	0.001181484
VALLEY	5,751,123	0.002128381
Valley County	5,751,123	0.002128381
WASHINGTON	3,433,081	0.005590613
Washington Cnty Rd	556,780	0.000943730
Washington County	2,822,801	0.004101967
Weiser Valley Hwy	53,500	0.000544916

FY 2014 Teton County Budget Preparation & Tax Levy Schedule

April 8	BOCC discuss various budget issues
April 11	CEO/Department Heads receive forms to prepare budget requests (31-1602)
May 13, 16, 28	BOCC discuss their departmental budgets & various budget issues
May 20	Department heads submit budget requests to Auditor (31-1602 & 31-1603)
May 21-June 5	Auditor compiles budget requests & prints requested budget
May 28	Meet with HR consultants BDPA to discuss salaries, etc.
June 10 (KR absent)	BOCC discuss budget requests with CEO/Department Heads (2-5 pm)
	Health Insurance update from American Insurance
June 11-14	Idaho Association of Commissioners & Clerks meeting in Boise (KP & ML)
June 19	BOCC discuss budget requests with CEO/Department Heads (day-long meeting)
June 20	BOCC discuss budget requests with CEO/Department Heads (day-long meeting)
June 21	Red-lined job descriptions to Clerk if updates needed
June 24	BOCC discuss budget
June 26-27	Reserved for Board of Equalization (BOE)
July 5	Updated Pay Grade Chart available (if altered by changing job descriptions)
July 5	Written requests & performance evaluations relating to any merit raise requests delivered to Clerk or BOCC office
July 8	BOCC discuss various budget issues
	Hospital meets w/Ambulance Service District to discuss FY 2014 contract rate
	BOCC discuss equity and merit raises
July 11	BOCC discuss equity and merit raises
	BOCC set tentative budget
	Ambulance District commissioners set tentative budget
July 22	Health Insurance update from American Insurance
	Last chance to change budget prior to publication
???	Receive & Discuss Emergency Services Study
Aug 15 & 22	County, Ambulance & MAD budgets published
	Fee increases greater than 5% published
Aug 26	2:00 pm Public Hearing for County budget
	2:10 pm Public Hearing for Ambulance District budget
	2:20 pm Public Hearing for Mosquito Abatement District budget
	2:00 pm Public Hearing for County budget
	2:30 pm Public Hearing for Fee Increases greater than 5% (if any)
Sept 6	Taxing District L2 forms due in Auditor's office (63-803[3])
Sept 13	BOCC sets 2013 tax levies (for FY 2014 budgets)
Sept/Oct/Nov	Health Insurance decisions made, new rates take effect Dec. 1 or Jan. 1?



Shaping the Future of the West

Teton County Board of County Commissioners
Teton County Planning & Zoning Commission
Teton County Courthouse
150 Courthouse Drive
Driggs, ID 83422

June 13, 2013

Dear Teton County Commissioners and Planning & Zoning Commission:

Please allow me to introduce myself – I don't believe we have met. My name is Randy Carpenter, the Director of the Sonoran Institute's Northern Rockies Program. The Sonoran Institute offers assistance to communities as they make planning decisions about their future.

Clarification on Our Endorsement Policy

It has come to my attention that the County's new contract planner has made several representations in the public forum that the Sonoran Institute has endorsed his professional code writing work. I want to be clear that the Sonoran Institute does not formally endorse consultants. There has also been some confusion as to the statements made in our organization's quarterly newsletter. In our January 2012, Sonoran Newsletter, we praised the new open space requirements in the Fremont County Code – not the entire code itself.

Our Scope of Work in Teton County:

I would also like to clarify the Sonoran Institute's scope of work in Teton County. In Teton County, we have been providing program assistance to Valley Advocates for Responsible Development (VARD) for about ten years. We have also financially supported many Teton County planning efforts, such as the recent development of the 2010 Teton County Fiscal Impacts Planning System (FIPS) and the 2013 Teton County Economic Development Plan.

For the last decade, we have supported VARD and a variety of community based planning efforts in Teton Valley because we believe that through well-informed planning that includes a diverse array of viewpoints and backgrounds, communities can grow and truly prosper. At the same time, this planning enables both property rights and property values to be protected. Governments can likewise prudently manage tax dollars, so their communities can maintain the qualities that make a place a wonderful place to raise a

family, make a living, and enjoy life. Based upon our 22 years of experience in doing this work throughout the intermountain west, grassroots community-based organizations like VARD are an indispensable part of planning for the future. Fortunately for Teton County, VARD is perhaps the most thoughtful, data-driven, and effective local organizations out there, and we intend to continue our long relationship with them.

And Finally, Congratulations on Your Code Studio HUD Grant

It has also come to my attention that Teton County has recently been awarded a HUD “Sustainable Communities” grant which will fund the writing of an integrated land use code, and that Code Studio has been selected to do this work. *Congratulations!* Teton County has been given a terrific opportunity to engage with Code Studio; I encourage you to take the time and effort to do the necessary public outreach and due diligence to draft a very smart land use code that is specially tailored for the truly unique community that is Teton County. From our observation, the Teton Valley 2020 Comprehensive Planning process was an outstanding example of earnest citizen engagement in planning. We think that this HUD grant will effectively leverage the investment you just made in crafting your new comprehensive plan.

Finally, I would like to commend you for your public service. Having worked with many county commissioners and planning boards throughout the west over the years, I have a pretty good sense of how challenging it is to represent a broad spectrum of citizens with divergent interests. Leadership can often be a difficult and thankless job, and you should be proud that you have stepped forward to accept the role of representing your entire community.

Sincerely,



Randy Carpenter
Northern Rockies Program Director
Sonoran Institute
406-587-7331

Cc: Angie Rutherford and Stephen Loosli

MEMO

DATE: June 4, 2013

FROM: Dawn Felchle, Assistant *DF*

TO: County Commissioners & Clerk Hansen

RE: 2013 Meeting Schedule & Board Appointments

Commissioners – please discuss and provide direction for the following scheduled meetings:

September 23th – Regular Administrative Meeting & Town Hall Meeting

CONFLICT: IAC Conference in Meridian starts 9:00 am, Monday Sept. 23rd

SUGGESTION: Move Admin. Meeting to Monday, September 30th

SUGGESTION: Move Town Hall to Monday, September 30th or October 28th

There is no 4th Quarter Town Hall Meeting Date Set

December 23rd – BoCC Meeting

CONFLICT: Christmas Holiday Week – Day before Christmas Eve

SUGGESTION: Meet in the morning only to do claims and other necessary items.

No Morning Mic, No Board Votes/Decisions on Major topics of concern.

Department updates (e.g. R&B, Planning, Loosli)

NEXT MEETING: Monday, January 13th, 2014 (A 3-Week Break for family vacations)

BOARD APPOINTMENTS

Attached is the required information for persons interested in submitting an application for a Board appointment along with a list of our current openings.

Openings are as follows:

- Fair Board – 3 (4 year term) Ray, Shawn & Elaine come off
- IFAC – 1 (4 year term) Jeff comes off
- PZC - 2 (4 year term) Bruce & Darryl come off

Attached are letters of interest to stay on their respective Boards from Bruce Arnold & Darryl Johnson (PZC). Mr. Potter respectfully declines to serve on IFAC again.

DECISION – For those Boards where existing members wish to serve another term, do you also want to open it up to the public and advertise for those positions as well, or close it at this time?

I would like to get these openings on the website by July 1st and run ads in the papers the end of July to mid-August with a deadline of August 19th. This allows the BoCC to make appointments on August 26th, enabling the new members to audit the September meeting and be sworn in at the October meeting.

OTHER NOTABLE DATES:

June 26th – 2:00pm Board of Equalization (**REQUIRED if Necessary. Will not know until 5pm 6/24**)

July 11 (12 noon) – District 6 Meeting, Arco, ID