

Valley County Board of Commissioners

P.O. Box 1350 • 219 N. Main Street
Cascade, Idaho 83611-1350

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ELTING G. HASBROUCK
Chairman of the Board
ehasbrouck@co.valley.id.us

NEAL THOMPSON
Commissioner
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SHERRY MAUPIN
Commissioner
smaupin@co.valley.id.us

DOUGLAS A. MILLER
Clerk
dmiller@co.valley.id.us

**IN THE OFFICE OF THE VALLEY COUNTY BOARD OF COMMISSIONERS
CASCADE, IDAHO
February 5, 2024**

PRESENT: **ELTING HASBROUCK (CHAIRMAN)**
 SHERRY MAUPIN (COMMISSIONER)
 NEAL THOMPSON (COMMISSIONER)
 DOUGLAS MILLER (CLERK)

Chairman, Elting Hasbrouck led the Pledge of Allegiance.

Action Item: Chairman Hasbrouck presented the commissioners' agenda for February 5, 2024. Commissioner Thompson made a motion to approve the commissioners' agenda for February 5, 2024. Commissioner Maupin seconded the motion. No further discussion, all in favor. Motion passed to approve the commissioners' agenda for February 5, 2024.

Action Item: Senior Deputy Auditor, Rheta Clingan presented the claims for PILT contributions to the fire districts that were negotiated during the budget preparation of the Fiscal Year 2024 for Valley County EMS Services and a claim for Lifelock for the Valley County Sheriff's Office. Commissioner Maupin made a motion to approve the claims as presented for the PILT contributions to the local fire districts for Valley County EMS Services and a claim for Lifelock for the Valley County Sheriff's Office. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to approve the claims as presented for the PILT contributions to the local fire districts for Valley County EMS Services and a claim for Lifelock for the Valley County Sheriff's Office.

Chairman Hasbrouck advised that the commissioner meeting minutes from January 22, 2024, would be approved on February 12, 2024.

Action Item: Chairman Hasbrouck presented the Secure Rural Schools County Certification of Title III Funds. Commissioner Maupin made a motion to approve the Secure Rural Schools County Certification of Title III Funds as presented. Commissioner Thompson seconded the

motion. No further discussion, all in favor. Motion passed to approve the Secure Rural Schools County Certification of Title III Funds as presented.

Action Item: Chairman Hasbrouck presented the cleaning services contract for the Valley County Prosecuting Attorney's Office. Chairman Hasbrouck made a motion to approve the cleaning services contract for the Valley County Prosecuting Attorney's Office. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to approve the cleaning services contract for the Valley County Prosecuting Attorney's Office.

Action Item: Chairman Hasbrouck presented the Fiscal Year 2024 Annual Operation Plan with Boise National Forest Snowmobile Trail Grooming Program. Recreation Director, Larry Laxson was in attendance to answer questions presented by the commissioners. Commissioner Thompson made a motion to approve the Fiscal Year 2024 Annual Operation Plan with Boise National Forest Snowmobile Trail Grooming Program. Commissioner Maupin seconded the motion. No further discussion, all in favor. Motion passed to approve the Fiscal Year 2024 Annual Operation Plan with Boise National Forest Snowmobile Trail Grooming Program.

Action Item: Sergeant, Richard McLaughlin with the Valley County Jail presented the Summit Jail contract for food services and explained the food cost to the commissioners. Sheriff Kevin Copperi was asked questions by the commissioners regarding the proposed contract with Summit Jail and the amount that was being charged to the State of Idaho for housing state inmates. Sheriff Copperi responded to the questions that were asked. Commissioner Maupin made a motion to approve Summit Jail Contract as presented. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to approve Summit Jail Contract for food services.

Action Item: Chairman Hasbrouck presented the independent contractor agreement with Ms. Pat Ducan to prepare a business continuity plan. Commissioner Maupin explained that it was recommended by the Strategic Planning Committee to develop a business continuity plan. The commissioners deliberated on the proposal. Commissioner Thompson made a motion to approve the independent contractor agreement with New Life HR Consulting. Commissioner Maupin seconded the motion. No further discussion, all in favor. Motion passed to approve the independent contractor agreement with New Life HR Consulting.

Action Item: Chairman Hasbrouck presented the criminal defense provider agreement with Robert Chastain and Elisa Massoth. Chief Deputy Prosecuting Attorney, Brian Oakey requested additional time to discuss with the attorneys because of the transition to the State of Idaho taking over public defense. He explained the complexity of the nature of the matter.

Action Item: Grant Writer, Mackenzie Castor presented the local federal-aid project request for the Warren Wagon Road project and explained the cost to the commissioners to build new guardrails. Commissioner Maupin made a motion to approve the local federal-aid project request for the Warren Wagon Road to build new guardrails. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed. to approve the local federal-aid project request for the Warren Wagon Road to build new guardrails.

Action Item: Grant Writer, Mackenzie Castor presented the certificate of completion of right-of-way activities for Warren Wagon Road. Chairman Hasbrouck made a motion to approve the certificate of completion of right-of-way activities for Warran Wagon Road. Commissioner Maupin seconded. No further discussion, all in favor. Motion passed to approve the certificate of completion of right-of-way activities for Warran Wagon Road.

Action Item: Grant Writer presented the LHSIP Application for the Warren Wagon Road Project. Chairman Hasbrouck made a motion to approve the LHSIP Application for the Warren Wagon Road. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to approve the LHSIP Application for the Warren Wagon Road Project.

Action Item: Grant Writer, Mackenzie Castor presented the government leading by example application to have an audit conducted at the Valley County Courthouse to determine where energy improvements could be made. Commissioner Thompson made a motion to approve the government leading by example application to have an audit conducted at the Valley County Courthouse to determine where energy improvements could be made. Commissioner Maupin seconded the motion. No further discussion, all in favor. Motion passed to approve the government leading by example application to have an audit conducted at the Valley County Courthouse to determine where energy improvements could be made.

Action Item: Road Director, Jeff McFadden began the discussion on pausing Gold Dust Road Department Building until CUP Application or continuing with plans and accepting bids. The commissioners deliberated on the matter. Commissioner Maupin made a motion to pause the Gold Dust Road Department project until the Conditional Use Permit Application was applied for with the Valley County Planning & Zoning Commissioners. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed motion to pause the Gold Dust Road Department project until the Conditional Use Permit Application was applied for with the Valley County Planning & Zoning Commissioners.

Action Item: Road Director, Jeff McFadden presented a request to surplus a 2007 Dodge 1500 Pick Up and 2016 Dodge Ram 100 Pick Up. Chairman Hasbrouck made a motion to authorize the Road Director, Jeff McFadden to surplus vehicles as presented. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to authorize the Road Director, Jeff McFadden to surplus vehicles as presented.

Action Item: Planning & Zoning Director, Cynda Herrick began the discussion regarding the Jug Mountain Ranch Development Agreement. Mr. Steve Milleman representing David Carey and Jug Mountain Ranch provided testimony to the commissioners regarding their opinion on what has occurred. Mr. Milleman advised that Mr. David Carey would make the agreed upon payment because of a mount of lots that have been developed of \$56,000 for 130 conditions of the RDA. Chairman Hasbrouck made a motion to accept the \$56,000 development payment from Mr. David Carey which would bring the Jug Mountain Ranch PUD current with the development agreement. Commissioner Maupin seconded the motion. During deliberation it was requested that the minutes reflect that this is the second payment from the development agreement. No further discussion, all in favor. Motion passed. Cynda requested that each final plat brought forward by the developer, the developer gives an accounting of lots planned and sold. The commissioners agreed that the developer would give an accounting of lots planned and sold to the Planning & Zoning Department.

Chairman Hasbrouck began the discussion regarding the Idaho Association of Counties Mid-Winter Legislative conference and provided a debriefing of topics that were discussed and legislation that was being proposed. Commissioner Thompson provided his opinion on the topics that were discussed and his overall matters that were presented. Commissioner Maupin discussed topics that were presented during the legislative committee meetings to include Emergency Medial Services. She also presented that it was recommended that each county create an

ordinance addressing energy units. She advised that Owyhee County had prepared an ordinance addressing energy units. She also presented that water rights were discussed during the conference and possibility of creating legislation to address community wells. She also discussed endangered species was discussed. Commissioner Maupin presented CBG Grants that were applied for the S-Bridge. She also informed the commissioners that housing was a topic that was being discussed and Chairman Hasbrouck advised that local option tax was being proposed.

Action Item: Planning & Zoning Director, Cynda Herrick presented on Hidden Valley Subdivision and the presented on the proposed development agreement that was prepared. Commissioner Maupin made a motion to approve the final plat for Hidden Valley Subdivision, acknowledge the declaration of Private roads for Hidden Valley Subdivision, validate Piper Place as a private road that will be added to the official road name list for Valley County, acknowledge the Declaration of Installation of Utilities, acknowledge the CCR's, acknowledge the McCall Municipal Airport surface and overhead avigation easement and right-of-way, approve the development agreement, accept the 0.63 acres of deeded right-of-way along Norwood Road and authorize the Chairman to sign the warranty deed and acceptance of public right of way and the plat. The motion is made with the understanding that roads are completed according to approved plans as evidenced by a letter from the developer's engineering certifying the roads were constructed according to approved plans. That Piper Place is a private road and Valley County has no responsibility thereto. That this subdivision fronts on Norwood Road, which is a public road, and that the Valley County Board of Commissioners have the sole discretion to set the level of service for any public road; the level of service can be changed. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed.

Action Item: Mr. Jeffrey Mousseau representing United Payette provided the commissioners with a handout which will be appended to the commissioner meeting minutes. He presented a proposal to add Shellworth Island Lease to the Idaho Department of Lands lease to be paid by United Payette. He also introduced Julie Manning who was a member of United Payette. Mr. Mousseau provided an overview of the proposal that United Payette would like to submit to the State of Idaho regarding a potential lease for Shellworth Island. Commissioner Maupin made comments supporting the proposal of United Payette. Chairman Hasbrouck also made comments supporting the proposal of United Payette. Commissioner Maupin made a motion to approve the application process for Shellworth Island as presented by United Payette and that the cost would paid for by United Payette. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to approve the application process for Shellworth Island as presented by United Payette and that any expense would be paid for by United Payette.

Action Item: Chairman Hasbrouck began the discussion related to the professional service agreement with Veteran's Service Officer Jamie Coffee Kelly and the request to increase the monthly compensation to \$800 per month. Commissioner Thompson made a motion to approve the professional services agreement with Jamie Coffee Kelly. Commissioner Maupin seconded the motion. No further discussion, all in favor. Motion passed to approve the professional services agreement for Veteran's Service Officer Jamie Coffee Kelly.

The commissioners recessed for lunch at 11:42 a.m.

The commissioners returned from lunch at 1:00 p.m.

Chairman Hasbrouck asked if any member of the public would like to present to the commissioners. Mr. Joe Saw who resides in Valley County read a letter to the commissioners regarding his concerns about the condition of the road on West Mountain near the entrance of the Tamarack Resort housing complex. He explained that no one is taking responsibility for the repairs that he feels are necessary. The commissioners indicated that they will discuss with Road Director, Jeff McFadden as Granite is working in the Valley County right of way.

Action Item: Commissioner Thompson made a motion to go into Executive Session per Idaho Code 74-206 1(b)-“To consider the evaluation, dismissal or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent, or public-school student.”-Personnel. Commissioner Maupin seconded the motion. No further discussion, by roll call vote all commissioners voted “aye”. The commissioners went into Executive Session per Idaho Code 74-206 1(b) at 1:08 p.m.

Chairman Hasbrouck brought the commissioners out of Executive Session per Idaho Code 74-206 1(b)-Personnel at 2:00 p.m. No decision was made.

Commissioner Thompson made a motion to go into Executive Session per Idaho Code 74-206 1(d)-“To consider records that are exempt from disclosure as provided in Chapter 1, Title 74.” Commissioner Maupin seconded the motion. No further discussion, by roll call vote all commissioners voted “aye”. Motion passed to go into Executive Session per Idaho Code 74-206 1(d). The commissioners went into Executive Session per Idaho Code 74-206 1(d) at 2:05 p.m.

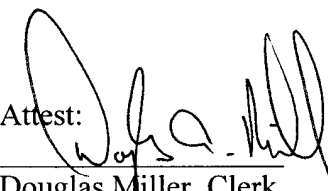
Chairman Hasbrouck brought the commissioners out of Executive Session per Idaho Code 74-206 1(d)-2:37 p.m. No decision was made.

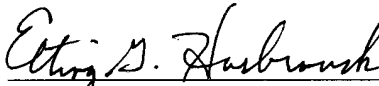
Chairman Hasbrouck made a motion to approve the criminal defense provider agreement with Robert Chastain and Elisa Massoth. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to approve the criminal defense provider agreement with Robert Chastain and Elisa Massoth.

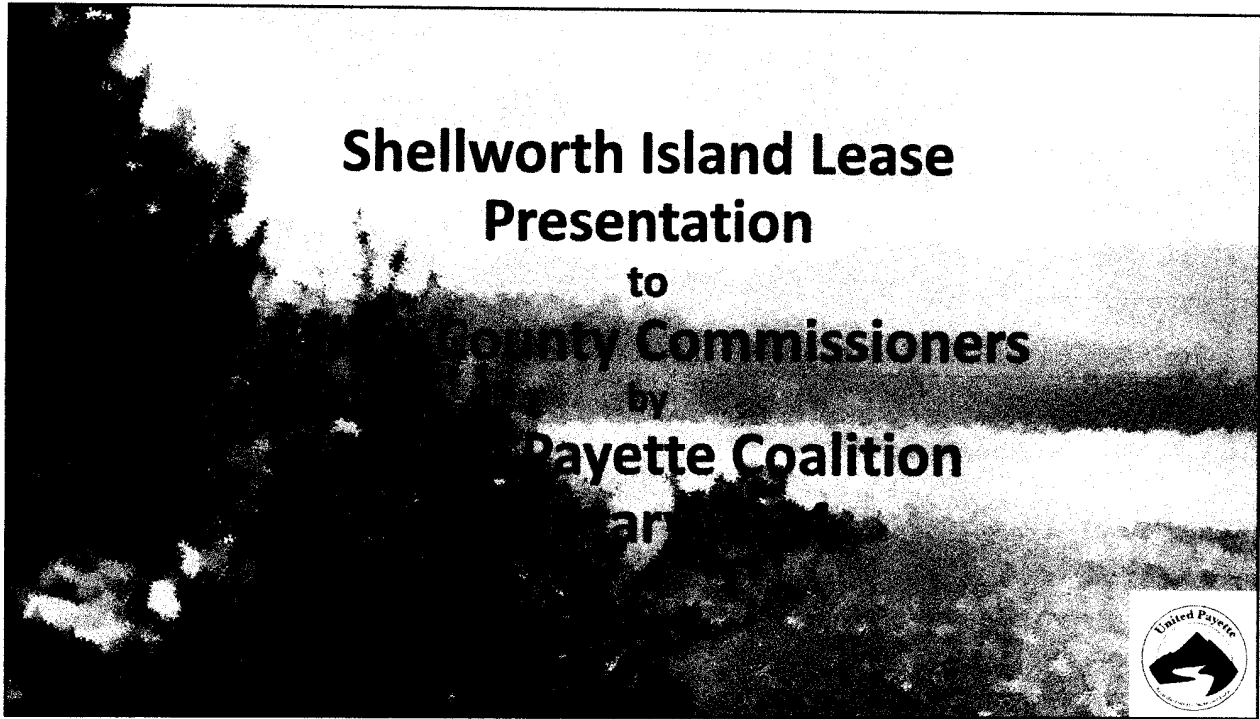
Assessor, Sue Leeper began the workshop related to property tax exemption training. Those in attendance were Civil Attorney, Arnold Hammari, Chief Deputy Prosecuting Attorney, Brian Oakey and Appraiser, Kristi Hamilton.

The commissioners adjourned at 3:46 p.m.

Attest:


Douglas Miller, Clerk


Chairman, Elting Hasbrouck



1

Introduction

- **United Payette is a diverse coalition of citizens and organizations with over 60,000 members collaborating with government and private partners to identify and secure paths to permanently conserve the Payette endowment lands for the public and the health of the ecosystem for generations to come.**

- United Payette
Coalition Members**
- Big Payette Lake Water Quality Council
 - Brundage Mountain
 - Burgdorf Hot Springs
 - Central Idaho Mountain Bike Association
 - Eberlestock
 - Episcopal Church of Idaho / Paradise Point Camp
 - Friends of Lake Cascade
 - Friends of Idaho State Parks
 - Idaho Wildlife Federation
 - Idaho Conservation League
 - Idaho Business for the Outdoors
 - Payette Endowment Lands Alliance
 - Payette Land Trust
 - The Trust for Public Land
 - Valley County Pathways
 - Brightwater Homeowners Association
 - Pilgrim's Cove Homeowners Association
 - Tamarack Bay Homeowners Association
 - Payette Lakes Cottage Sites Owners Association
 - Spring Mountain Meadows Homeowners Association
 - Spring Mountain Ranch Homeowners Association
 - Private Citizens



2

Existing Public Recreation Lease

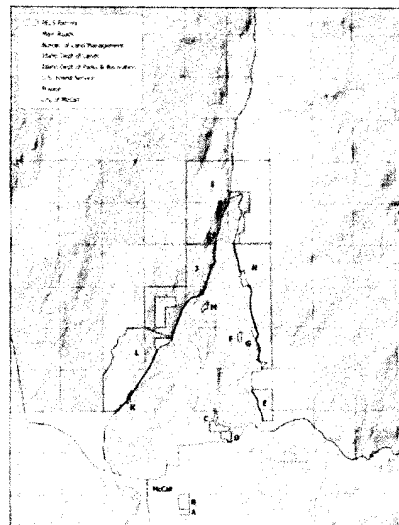
- **United Payette has a Memorandum of Understanding (MOU) with Valley County to collaborate in seeking solutions to protect the Payette endowment lands for public recreation use.**
- **Under this MOU a public recreation lease (#M500044) was put in place for 1,206 acres of endowment land along Big Payette Lake in 2022.**
- **The purpose of the lease was for non-commercial multi-purpose public recreation, conservation practices, and protection of open space.**
- **To date this lease has held firm and no efforts that would restrict public use of these lands have come forward.**



3

Shellworth Island Lease

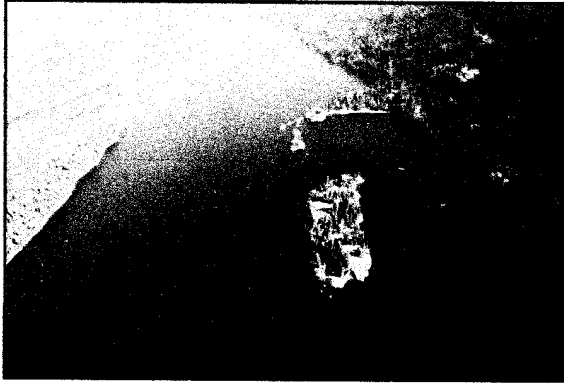
- **United Payette is proposing a multi-year public recreation lease for Shellworth Island located on the east side of Big Payette Lake.**
- **The island is used during the summer months by watercraft recreationists.**
- **This island is 13.13 acres in size with 3,699 feet of waterfront and is primarily composed of granite.**



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Shellworth Island Lease

- Valley County designated the island as an "Area of Critical Concern" in 2022 related to water quality.
- The island is listed as a Tier II parcel in IDL's PELS plan.
- There is one leased property on the island with a small A frame cabin.
- Additional development on the island further jeopardizes water quality and loss of public recreation use. Threats may include:
 - Private residence
 - Boat docks/marina
 - Commercial glamping
 - Wedding venues
 - Private rentals



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Shellworth Island Lease

- IDL has indicated that they will consider a multi-year public recreation lease for Shellworth Island.
- Lease conditions will be similar to the existing lease.
- Valley County would be the Lessee and United Payette would pay the application fee and annual rents for the life of the lease.
- The lease is supported by homeowners along the east side of the lake.





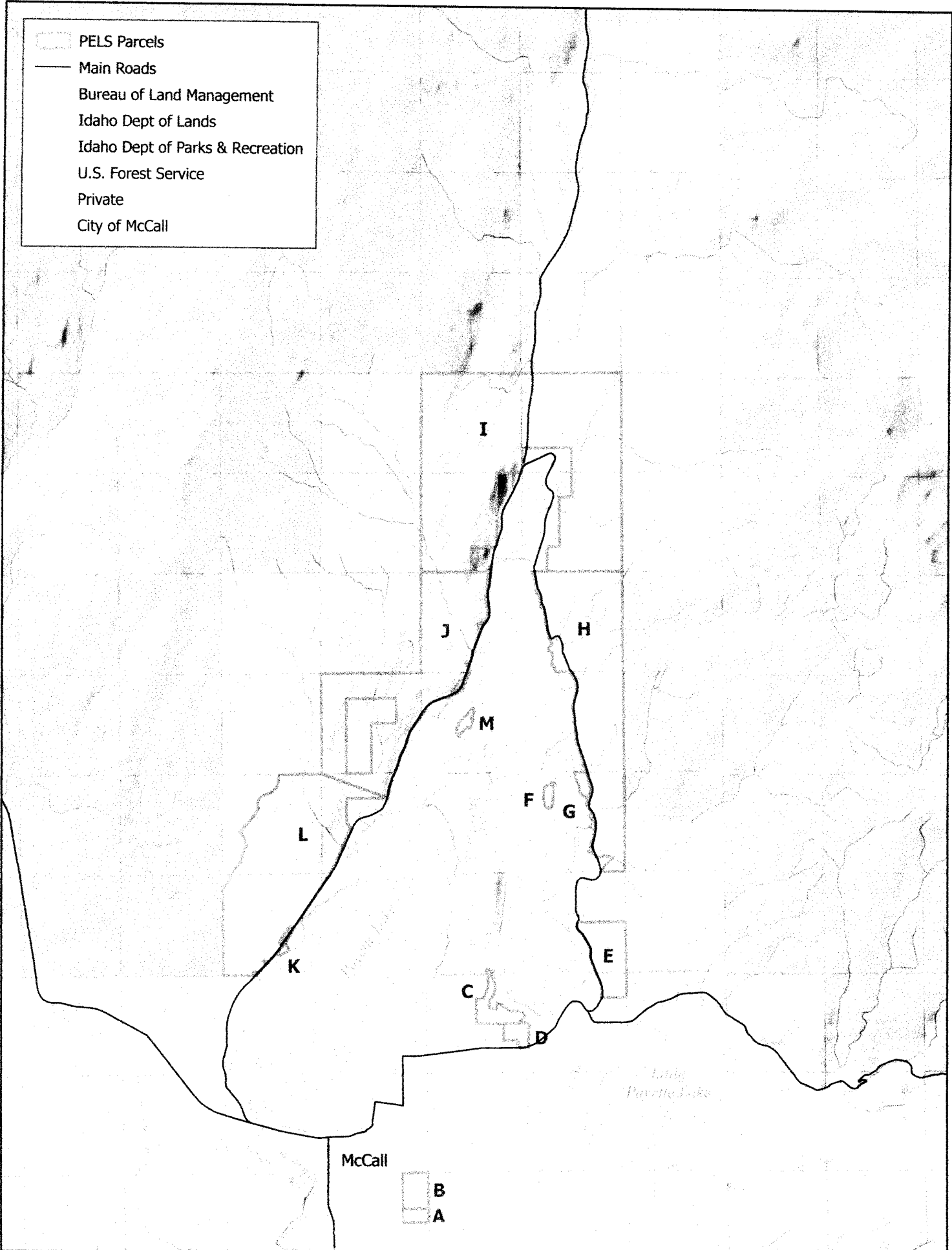
6

Shellworth Island Lease

- **United Payette is requesting approval from Valley County to submit an application to the IDL for this lease.**
- **United Payette will work with the Valley County Recreation Department on the lease terms.**
- **The final lease would be reviewed and approved by Valley County prior to final award.**
- **The lease application from IDL will need signed and notarized by Commissioner Hasbrouck.**



-  PELS Parcels
-  Main Roads
- Bureau of Land Management
- Idaho Dept of Lands
- Idaho Dept of Parks & Recreation
- U.S. Forest Service
- Private
- City of McCall





APPLICATION FOR USE OF STATE LANDS

Note: All application fees are non-refundable. Incomplete applications will be rejected and returned to applicant.

APPLICANT DATA: All documents must contain the full legal name of the applicant or the business entity on file with the Idaho Secretary of State. A Certificate of Good Standing must be provided for all business entities.

Individual or Family Trust Name Valley County Idaho

Last Name:

Business or Entity Name: Valley County Idaho

First Name:

Middle Name:

Business or Entity Registration No: (or proof of pending application):

DBA:

ADDRESS OF RECORD (FOR ALL CORRESPONDENCE) AND CONTACT INFORMATION

Street: 219 N Main Street

Business:

PO Box:

Contact Name:

City: Cascade

Fax:

State: ID

Contact Name:

Zip +4: 83611

Home:

Country: USA

Contact Name:

Attention: Larry Laxson

Cell (Area Code/Phone #):

Title: Parks & Recreation Director

Contact Name:

Email Address(es):

I hereby certify that I am the applicant or authorized representative of the applicant and that the information contained in this application is true and correct to the best of my knowledge and further acknowledge that falsification of any information contained herein, or provided herewith, will be grounds for rejection of the application.

Date _____

Applicant Signature

Elting G. Hasbrouck

Printed Name

State of _____)

Valley County

) ss.

Complete Authorized Legal Entity Name (if applicable)

County of _____)

Chairman - Valley County Commissioners

Title (if applicable)

On this ____ day of _____, in the year 20____, personally appeared _____, known or identified to me to be the person whose name is subscribed to the within instrument, and acknowledged to me that he/she/they executed the same.

Seal

Notary Public

My Commission Expires: _____

DESCRIBE PROPOSED USE HERE (check here and attach additional pages if needed):

Public recreation use and conservation for Shellworth Island. See attachment A.

**PROVIDE LEGAL DESCRIPTION(S) ON ATTACHMENT A
IF ADDITIONAL APPLICANTS, CHECK HERE AND COMPLETE ATTACHMENT B.**

AREA OFFICE USE ONLY

INSTRUMENT # _____ ACTIVITY _____ USE _____ FEE \$ _____

LENGTH OF LEASE: _____

**ATTACHMENT A
APPLICATION DETAILS
FOR A
PUBLIC RECREATION LEASE
2/5/2024**

1.1 Lessor Name and Address

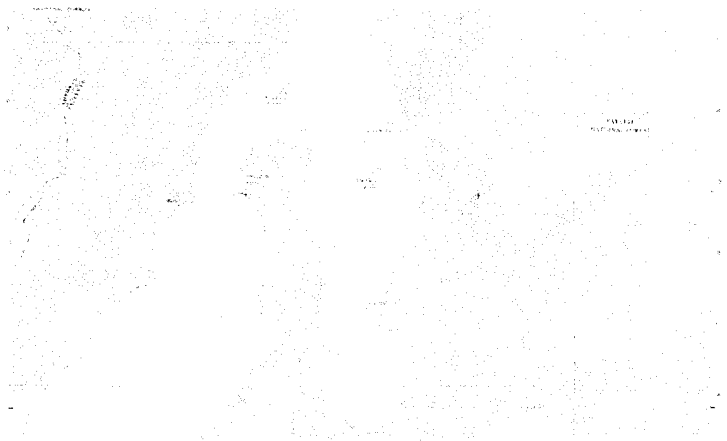
Idaho State Board of Land Commissioners
by and through the Idaho Department of Lands
300 North 6th Street, Suite 103
P.O. Box 83720
Boise, ID 83720-0050

1.2 Lessee Name and Address

Valley County Board of Commissioners
c/o Elting Hasbrouck
219 N Main Street
Cascade, ID, 83611

1.3 Land Description

Land is described as all of Shellworth Island located on the east side of in Big Payette Lake in Valley County, Idaho. The island is approximately located at R- 3E, T- 19N, northwest corner of section 26. The island is 13.13 acres in size. It has 3,699 linear feet of shoreline and is predominantly granite. It is identified as Parcel F in the Idaho Department of Land's *Payette Endowment Lands Strategy Plan*. The island is currently listed as an "area of critical concern" by Valley County.



1.4 Purpose

The purpose of the lease is for non-exclusive use of these endowment lands for non-commercial multi-purpose public recreation, temporary land stewardship, and the attention to open space available to the public.

The lease between Valley County and the Idaho Department of Lands (IDL) will be sponsored financially in partnership with Valley County by the United Payette coalition. It is intended to promote active community stewardship and involvement for key endowment lands along Big Payette Lake and to secure the use of these lands for public recreation, conservation, and educational activities in their natural state by paying a "rent fee" to the IDL that would go to the endowment trusts. This lease is similar to lease No. M5000040 that is currently in place between the Lessor and Lessee.

In addition to being in the best interest of Valley County and United Payette, this non-exclusive lease supports several of the state's asset management philosophies and objectives as set forth in the IDL's Asset Management Plan dated May 17, 2016. These include:

- Ensuring that significant land holdings will be maintained in perpetuity since they provide material diversification and inflation protection to an endowment portfolio,
- Accommodating public use of endowment lands to the extent feasible provided such use does not impair financial returns,
- Protecting and enhancing the value and productivity of land assets, and
- Encouraging a diversity of revenue-producing uses of land assets.

1.5 Lease Term

Long-term – TBD - Approximately ten years
Commencement: TBD
Expiration: TBD

This lease will become effective upon signature of the Lessor and the Lessee and payment of the rent.

1.6 Rent:

The rent payment is due on January 1st of each year.

If the Lessor exercises its option to increase the annual rent to be paid by Lessee and such increase shall exceed four percent (4%) of the current annual rent, Lessee may terminate the Lease by providing written notice to Lessor within thirty (30) days of receiving a relevant written notice of increase in rent from Lessor.

1.7 Use of Premises

Non-commercial Public Recreation - Lessee leases the leased premises for recreational and land stewardship aims, with special

attention to open spaces for the health of the watershed, and an emphasis on public access to open areas for multi-purpose public recreation.

- 1.8 Permitted Activities **By the public** subject to all state statutes, policies and regulations Lessor's policies, Lessor's discretion and any leases or permit affecting any portion of the leased premises including non-motorized recreation such as hiking, exploring, picnicking, camping, and swimming; motorized activities such as docking a motorboat; sportsman's activities; forage activities; educational activities; and youth development activities. **By the Lessee** (subject to the Lessors prior written approval) including improvements in signage supporting education and awareness of the endowment lands land stewardship activities and trail improvements
- 1.9 Compatible Uses This is a non-exclusive lease that allows traditional uses by the IDL that do not interfere with the provisions of this lease. Existing commercial and non-commercial endeavors approved by the IDL (contracts, leases, permits, sales) as of the effective date of this lease would be allowable and continue unaffected by this lease.
- 1.10 Restrictions: Due to the small and constricted size of the leased premises as well as the close proximity to the lakeshore, commercial glamping shall not be allowed on the leased premises.
- 1.11 Annual Maintenance and Conservation Work Lessee shall provide cleanup and maintenance on the premises a minimum of one time per year. Conservation work, such as tree planting or riparian repair may be performed with prior written approval of the State.
- 1.12 Improvements New improvement construction is allowed only with prior written approval of the State of Idaho and consistent with the purpose of this lease. The State has the right to purchase improvements upon lease termination or ask Lessee to remove them.
- 1.13 Termination In whole or in part by the State or by Lessee if the lands are to be sold, exchanged, or used for incompatible or conflicting purposes. In the event the State cancels this Lease before the termination date herein, then rent payments shall be refunded on a pro-rata basis for the number of months remaining in the term. The lease may also be terminated at any time by mutual agreement of both parties.

1.14 Notice

The Lessor shall provide 60 day written notice to the Lessee of any proposed sale or land exchange. The Lessor shall also provide a 180 day notice if the use of the leased premises is to be changed to any other use that is incompatible with the use authorized by this lease. If the lease is terminated early due to a change in land use then Lessee will be entitled to a prorated refund.

1.15 Liability Insurance

ICRMP. \$1,000,000.00 General Liability.

**PROPERTY TAX EXEMPTION APPLICATION
VALLEY COUNTY IDAHO**

Application for 2024 assessment and tax year exemption.

The following information is required by the Valley County Board of Commissioners for consideration of exempt status:

A completed application is required for *each* parcel applying for an exemption.
(Incomplete applications will be denied)

The documents that you will need to have ready to submit are:

IRS Certification Letter

Detailed event calendar of who used the property each day of the prior calendar year (2023)
(If applicable)

Copy of Deed

Copy of Articles of Incorporation or Trust Documents

Copy of Bylaws

The deadline to apply for a tax exemption is April 15, 2024. However, the Valley County Board of County Commissioner's will start reviewing all applications that are submitted to the Assessor's Office immediately. The sooner that you submit your completed application, the sooner the Commissioners can review and make a decision on your application.

Please return completed application to: Valley County Assessor's Office
219 N. Main Street
P.O. Box 1350
Cascade, ID 83611

Or

You may go to our website and apply online.

The 2024 tax exemption applications are now fillable forms available on the Valley County website at www.co.valley.id.us. From the home page, please use the dropdown box under "Departments" and click on "Assessor Office". There is a green tab labeled "Tax-Exempt Application". The applications can also be found at the menu to the left of the page under "Forms and Applications". The fields expand so they are large enough to accommodate your answers, and all supporting documentation can be uploaded. When submitted, you will receive an emailed receipt.

An application is required for each parcel.

10. CONTACT INFORMATION

Contact Person: _____

Title: _____

Mailing Address: _____

Business Telephone: _____

Business E-Mail address: _____

Application for exemption from property taxes, with the supporting documentation, is hereby submitted on the property.

Signature _____

Title _____

Date _____

NOTICE TO APPLICANT: The burden of proving that property is exempt from taxation lies with the property owner. You must clearly establish a right of exemption through the information you provide through the application process. The information provided through the submission of this application must be true, accurate and complete. By submitting the application to the Valley County Assessor, you acknowledge and understand that any falsification, omission, or concealment of material fact may result in the application for property tax exemption being denied in its entirety.



Idaho Statutes

Idaho Statutes are updated to the website July 1 following the legislative session.

TITLE 63
REVENUE AND TAXATION
CHAPTER 6

EXEMPTIONS FROM TAXATION

63-602B. PROPERTY EXEMPT FROM TAXATION — RELIGIOUS LIMITED LIABILITY COMPANIES, CORPORATIONS OR SOCIETIES. (1) The following property is exempt from taxation: property belonging to any religious limited liability company, corporation or society of this state, used exclusively for and in connection with any combination of religious, educational, or recreational purposes or activities of such religious limited liability company, corporation or society, including any and all residences used for or in furtherance of such purposes.

(2) If the entirety of any property belonging to any such religious limited liability company, corporation or society is leased by such owner, or if such religious limited liability company, corporation or society uses the entirety of such property for business or commercial purposes from which a revenue is derived, then the same shall be assessed and taxed as any other property. If any such property is leased in part or used in part by such religious limited liability company, corporation or society for such business or commercial purposes, the assessor shall determine the value of the entire exempt property, and the value of the part used or leased for such business or commercial purposes, and that part used or leased for such business or commercial purposes shall be taxed as any other property. The Idaho state tax commission shall promulgate rules establishing a method of determining the value of the part used or leased for such business or commercial purposes. If the value of the part used or leased for such business or commercial purposes is determined to be three percent (3%) or less of the value of the entirety, the whole of said property shall remain exempt. If the value of the part used or leased for such business or commercial purposes is determined to be more than three percent (3%) of the value of the entirety, the assessor shall assess such proportionate part of such property, and shall assess the trade fixtures used in connection with the sale of all merchandise for such business or commercial purposes, provided however, that the use or lease of any property by any such religious limited liability company, corporation or society for athletic or recreational facilities, residence halls or dormitories, meeting rooms or halls, auditoriums, or club rooms for and in connection with the purposes for which such religious limited liability company, corporation or society is organized, shall not be deemed a business or commercial purpose, even though fees or charges be imposed and revenue derived therefrom.

History:

[63-602B added 1996, ch. 98, sec. 7, p. 349; am. 2007, ch. 38, sec. 1, p. 95; am. 2008, ch. 50, sec. 1, p. 122.]

VALLEY COUNTY ASSESSOR

PROPERTY TAX EXEMPTION WORKSHEET 63-602B

Complete this sheet if you are seeking a property tax exemption pursuant to Idaho Code 63-602B Section 63-602B – Idaho State Legislature, for a religious corporation or society.

1. Please provide the name and address of the owner of the property for which you are applying for a property tax exemption.
2. Is the owner a religious corporation or society in Idaho?
3. Please explain in detail how the property for which you seek an exemption is used exclusively for any combination of religious, educational, or recreational activities in furtherance of the owner of the property's religious purpose.
4. Please explain in detail all uses, other than those uses outlined in response to question number 3, that took place on the property in the prior calendar year for which you seek an exemption.
5. Does the property for which you seek an exemption include a residence? If yes, please answer the following:
 - (a) What is the name and title or position in the religious organization of the resident(s) of the property?
 - (b) How does the use of the residence further the religious purpose of the owner of the property?
 - (c) What religious activities are held at the residence?
6. Is any portion of the property leased or used by another person or organization? If yes, please answer the following:
 - (a) The name of the person or organization that leases or uses the property.
 - (b) Is all or only a portion of the property leased or used by another person or organization? If only a portion is used, describe in detail that portion leased or used (square footage, building(s), grounds, etc.).
 - (c) What is the total square footage of the building or total number of acres of the property?
 - (d) Describe in detail the amount charged to lease or use the property (daily, monthly, annual)?
 - (e) The total number of days over the past calendar year the property was leased or used by another person or organization
 - (f) If multiple people or organizations leased or used the property, please provide information separately detailing the information requested in items 6(a) through 6(e) above for each person or organization.

7. Is any portion of the property for which you seek an exemption used for a business or commercial purpose? If yes, please answer the following:

- (a) What business or commercial purpose(s) occurs on the property?
- (b) What is the total square footage of the building or total number of acres of the property?
- (c) What is the total square footage of the building or total number of acres of the property used for business or commercial purposes?
- (d) What is the amount of income derived from business or commercial use from the past calendar year? (Income- money or other form of payment received. Black's Law Dictionary, 11th Ed. p. 912.)
- (e) What is the total number of days over the past calendar year the property was used for business or commercial use?
- (f) If multiple people or organizations used all or a portion of the property for business or commercial purposes, please provide the information separately detailing the information requested in items 7(a) through 7(e) above for each person or organization.

NOTICE TO APPLICANT: The burden of proving that property is exempt from taxation lies with the property owner. You must clearly establish a right of exemption through the information you provide through the application process. The information provided through the submission of this application must be true, accurate and complete. By submitting the application to the Valley County Assessor, you acknowledge and understand that any falsification, omission, or concealment of material fact may result in the application for property tax exemption being denied in its entirety.



Idaho Statutes

Idaho Statutes are updated to the website July 1 following the legislative session.

TITLE 63
REVENUE AND TAXATION

CHAPTER 6

EXEMPTIONS FROM TAXATION

63-602C. PROPERTY EXEMPT FROM TAXATION - FRATERNAL, BENEVOLENT, OR CHARITABLE LIMITED LIABILITY COMPANIES, CORPORATIONS OR SOCIETIES. The following property is exempt from taxation: property belonging to any fraternal, benevolent, or charitable limited liability company, corporation or society, the World War veteran organization buildings and memorials of this state, used exclusively for the purposes for which such limited liability company, corporation or society is organized; provided, that if any building or property belonging to any such limited liability company, corporation or society is leased by such owner or if such limited liability company, corporation or society uses such property for business purposes from which a revenue is derived which, in the case of a charitable organization, is not directly related to the charitable purposes for which such charitable organization exists, then the same shall be assessed and taxed as any other property, and if any such property is leased in part or used in part by such limited liability company, corporation or society for such purposes the assessor shall determine the value of the entire building and the value of the part used or leased for commercial purposes. If the value of the part used for commercial purposes is determined to be three percent (3%) or less than the value of the entirety, the whole of said property shall remain exempt. If the value of the part used for commercial purposes is determined to be more than three percent (3%) of the value of the entirety, the assessor shall assess such proportionate part of such building including the value of the real estate as is so leased or used for such purposes, and shall assess the trade fixtures used in connection with the sale of all merchandise; provided however, that the lease or use of any property by any such limited liability company, corporation or society for athletic or recreational facilities, residence halls or dormitories, meeting rooms or halls, auditoriums or club rooms within the purposes for which such limited liability company, corporation or society is organized, shall not be deemed a business or commercial purpose, even though fees or charges be imposed and revenue derived therefrom.

History:

[63-602C added 1996, ch. 98, sec. 7, p. 349; am. 2003, ch. 8, sec. 3, p. 17; am. 2008, ch. 50, sec. 2, p. 123.]

How current is this law?

VALLEY COUNTY ASSESSOR

PROPERTY TAX EXEMPTION WORKSHEET 63-602C

Complete this worksheet if you are seeking a property tax exemption, pursuant to Idaho Code 63-602C Section 63-602C – Idaho State Legislature, for a fraternal, benevolent, or charitable society. An Income & Expense Statement is Required for Fraternal, Benevolent or Charitable Exemptions.

1. Is your organization supported by donations?
2. What is the total amount of donations received on an annual basis?
3. What is the percentage of the donations as compared to total gross income? (Gross Income- all income from whatever source derived. IC § 63-3011; 26 USC § 61(a); 26 CFR § 1.61-1(a)).
4. Describe in detail all activities that generate revenue for your organization.
5. Does your organization lease to or allow another organization to use any portion of the property for which you are seeking an exemption? If yes, please provide the following:
 - (a) The name of the person or organization that leases or uses the property.
 - (b) The total square footage of the building or acreage of the property.
 - (c) The total square footage of the building or acreage of the property that is leased or used by another person or organization.
 - (d) The amount charged daily, monthly, or annually to the person or organization leasing or using the property.
 - (e) The total number of days over the past calendar year that the property was leased or used by another person or organization.
 - (f) If multiple people or organizations leased or used the property, please provide information separately detailing the information requested in items 5(a) through 5(e) above for each person or organization.
6. Is any portion of the property for which you seek an exemption used for a business or commercial purpose? If yes, please answer the following:
 - (a) What business or commercial purpose(s) occurs on the property?
 - (b) What is the total square footage of the building or total number of acres of the property?
 - (c) What is the total square footage of the building or total number of acres of the property used for business or commercial purposes?

(d) What is the amount of gross income derived from business or commercial use from the past calendar year? (Gross Income- all income from whatever source derived. IC § 63-3011; 26 USC § 61(a); 26 CFR § 1.61-1(a)).

(e) What is the total number of days over the past calendar year the property was used for business or commercial use?

(f) If multiple people or organizations used all or a portion of the property for business or commercial purposes, please provide the information separately detailing the information requested in items 6(a) through 6(e) above for each person or organization.

7. Does the gross income your organization receives produce a profit? (Profit- excess of revenues over expenditures in a business transaction. Black's Law Dictionary, 11th Ed. p. 1463).

8. Are the recipients of your organization's services required to pay?

9. What is the fee charged to the recipients? Is the same fee charged to all recipients?

10. What if the recipient cannot pay for the services? Are the services still provided?

11. Does your organization receive any money from federal, state, or local government sources (for example, grants, stipends, contributions, etc.)? If so, what percent is this of your total gross income?

12. If your organization did not provide the services it offers to the community, would the recipients require government assistance? Please explain.

13. How does the community at large benefit from your organization's services?

NOTICE TO APPLICANT: The burden of proving that property is exempt from taxation lies with the property owner. You must clearly establish a right of exemption through the information you provide through the application process. The information provided through the submission of this application must be true, accurate and complete. By submitting the application to the Valley County Assessor, you acknowledge and understand that any falsification, omission, or concealment of material fact may result in the application for property tax exemption being denied in its entirety.



Idaho Statutes

Idaho Statutes are updated to the website July 1 following the legislative session.

TITLE 63
REVENUE AND TAXATION
CHAPTER 6

EXEMPTIONS FROM TAXATION

63-602D. PROPERTY EXEMPT FROM TAXATION - CERTAIN HOSPITALS. (1) For the purposes of this section, "hospital" means a hospital as defined by chapter 13, title 39, Idaho Code, and includes one (1) or more acute care, outreach, satellite, outpatient, ancillary or support facilities of such hospital whether or not any such individual facility would independently satisfy the definition of hospital.

(2) The following property is exempt from taxation: the real property owned and personal property, including medical equipment, owned or leased by a hospital corporation or a county hospital or hospital district that is operated as a hospital and the necessary grounds used therewith.

(3) If real property, not currently exempt from taxation, is being prepared for use as a hospital, the value of the bare land only shall be taxed while the property is being prepared for use as a hospital. All improvements to and construction on the real property, while it is being prepared for use as a hospital, shall be exempt from taxation. For purposes of this section, property is being "prepared for use as a hospital" if the corporation has begun construction of a hospital project as evidenced by obtaining a building permit that will, on completion, qualify such property for an exemption and, as of the assessment date, has not abandoned the construction. Construction shall not be considered abandoned if it has been delayed by causes and circumstances beyond the corporation's control or when delay is caused by an event that has occurred in the absence of the corporation's willful neglect or intentional acts, omissions or practices engaged in by the corporation for the purpose of impeding progress. Notwithstanding the foregoing, in no event shall improvements to property that is being prepared for use as a hospital qualify for an exemption from ad valorem property tax under this subsection for more than three (3) consecutive tax years; upon completion of construction and obtaining a certificate of occupancy, the entire real property shall be exempt from taxation if the corporation meets the requirements of subsection (4) of this section; provided, property already exempt or eligible for exemption shall not be affected by the provisions of this subsection.

(4) The corporation must show that the hospital:

(a) Is organized as a nonprofit corporation pursuant to chapter 30, title 30, Idaho Code, or pursuant to equivalent laws in its state of incorporation;

(b) Has received an exemption from taxation from the internal revenue service pursuant to section 501(c)(3) of the Internal Revenue Code.

(5) The board of equalization shall grant an exemption to the property of: (a) a county hospital; (b) a hospital district; or (c) any hospital corporation meeting the criteria provided in subsection (4) of this section.

(6) If a hospital corporation uses property for business purposes from which a revenue is derived that is not directly related to the hospital corporation's exempt purposes, then the property shall be assessed and taxed as any other property. If property is used in part by a hospital corporation for such purposes, then the assessor shall determine the value of the entire property and the value of the part used that is not directly related to the hospital corporation's exempt purposes. If the value of the part that is not directly related to the hospital corporation's exempt purposes is determined to be three percent (3%) or less than the value of the entire property, then the property shall remain exempt. If the value of the part that is not directly related to the hospital corporation's exempt purposes is determined to be more than three percent (3%) of the value of the entire property, then the assessor shall assess the proportionate part of the property, including the value of the real estate used for such purposes.

(7) A hospital corporation issued an exemption from property taxation pursuant to this section and operating a hospital having one hundred fifty (150) or more patient beds shall prepare a community benefits report to be filed with the board of equalization by December 31 of each year. The report shall itemize the hospital's amount of unreimbursed services for the prior year (including charity care, bad debt, and underreimbursed care covered through government programs); special services and programs the hospital provides below its actual cost; donated time, funds, subsidies and in-kind services; additions to capital such as physical plant and equipment; and indication of the process the hospital has used to determine general community needs that coincide with the hospital's mission. The report shall be provided as a matter of community information. Neither the submission of the report nor the contents shall be a basis for the approval or denial of a corporation's property tax exemption.

History:

[63-602D added 1996, ch. 98, sec. 7, p. 350; am. 1999, ch. 126, sec. 1, p. 366; am. 2006, ch. 319, sec. 1, p. 1016; am. 2017, ch. 58, sec. 32, p. 127.]

How current is this law?

VALLEY COUNTY ASSESSOR

PROPERTY TAX EXEMPTION WORKSHEET 63-602D

Complete this worksheet if you are seeking a property tax exemption, pursuant to Idaho Code 63-602D Section 63-602D – Idaho State Legislature, for a hospital corporation.

1. Is the titled owner of the property (i) a “hospital” as defined by chapter 13, title 39, Idaho Code; (ii) organized as a nonprofit corporation pursuant to chapter 30, title 30, Idaho Code, or pursuant to equivalent laws in its state of incorporation; and (iii) a federally tax exempt organization pursuant to section 501(c)(3) of the Internal Revenue Code? Please provide copies of all documents showing compliance with these requirements.
2. Is the property operated as a hospital, as defined by chapter 13, title 39, Idaho Code? If not, please state whether the property is either an acute care, outreach, satellite, outpatient, ancillary or support facility of a hospital corporation and explain how the property meets the above qualifications.
3. Does the property independently satisfy the definition of “hospital” as defined by chapter 13, title 39, Idaho Code? If yes, please explain in detail how the property meets the definition of a hospital.
4. Does the hospital corporation use the property for a business purpose from which a revenue is derived that is not directly related to the hospital corporation’s exempt purposes? If so, what percentage of the property is used for business purposes? Please include the total square footage of the building, and the square footage used for business purposes.
5. For the past calendar year, please itemize the following:
 - a. the hospital’s amount of unreimbursed services for the prior year (broken down by charity care, bad debt, and under-reimbursed care covered through government programs such as Medicare and Medicaid);
 - b. special services and programs the hospital provides below its actual cost;
 - c. donated time, funds, subsidies and in-kind services;
 - d. additions to capital such as physical plant and equipment; and
 - e. the process the hospital has used to determine general community needs that coincide with the hospital’s mission.
6. Please explain in detail how public support, including monetary and other forms of donations, received by the hospital lessens the burdens on government.
7. Please explain in detail how the hospital provides a general public benefit to Valley County.
8. Please explain in detail how any income in excess of expenses is invested into the hospital or the community (not including staff salaries, bonuses and retirement related payouts).

9. Please explain in detail how the hospital provides need-based charity to the recipients of its services.

NOTICE TO APPLICANT: The burden of proving that property is exempt from taxation lies with the property owner. You must clearly establish a right of exemption through the information you provide through the application process. The information provided through the submission of this application must be true, accurate and complete. By submitting the application to the Valley County Assessor, you acknowledge and understand that any falsification, omission, or concealment of material fact may result in the application for property tax exemption being denied in its entirety.



Idaho Statutes

Idaho Statutes are updated to the website July 1 following the legislative session.

TITLE 63
REVENUE AND TAXATION
CHAPTER 6

EXEMPTIONS FROM TAXATION

63-602E. PROPERTY EXEMPT FROM TAXATION – PROPERTY USED FOR SCHOOL OR EDUCATIONAL PURPOSES. (1) The following property is exempt from taxation: all property used exclusively for nonprofit school or educational purposes, property used for charter school purposes, and all property from which no profit is derived and which is held or used exclusively for endowment, building or maintenance purposes of schools or educational institutions.

(2) If property is used primarily for nonprofit school purposes or charter school purposes and for business purposes from which a revenue is derived, which revenue is not related to the educational purpose for which the nonprofit school or charter school exists, the assessor shall determine the value of the entire property, of the part used for nonprofit school purposes or charter school purposes, and of the part used for such unrelated business purposes. The portion of the building used for nonprofit school purposes or charter school purposes and for business and administration of the nonprofit school or charter school shall be exempt from taxation.

(3) Possessory interests in improvements on state college or state university owned land used exclusively for student housing, college or university operated dining, or other education related purposes approved by the state board of education and board of regents of the university of Idaho as proper for the operation of such state college or university shall be exempt from taxation.

History:

[63-602E, added 1996, ch. 98, sec. 7, p. 350; am. 2003, ch. 222, sec. 1, p. 574; am. 2006, ch. 366, sec. 1, p. 1104; am. 2010, ch. 254, sec. 2, p. 645.]

How current is this law?

VALLEY COUNTY ASSESSOR

PROPERTY TAX EXEMPTION WORKSHEET 63-602E

Complete this worksheet if you are seeking a property tax exemption pursuant to Idaho Code 63-602E Section 63-602E – Idaho State Legislature, for a nonprofit school, charter school or property which no profit is derived and held or used exclusively for endowment, building or maintenance purposes for educational institutions.

1. Describe in detail all activities that generate a gross income for your organization. (Gross Income- all income from whatever source derived. IC § 63-3011; 26 USC § 61(a); 26 CFR § 1.61-1(a)).
2. Does the gross income your organization receives produce a profit? (Profit- excess of revenues over expenditures in a business transaction. Black's Law Dictionary, 11th Ed. p. 1463.) Please provide written evidence supporting your answer to question 2 (e.g., IRS form 990, profit and loss statement, etc.)
3. Does your organization lease to or allow another organization to use any portion of the property for which you are seeking an exemption? If yes, please provide the following:
 - (a) The name of the person or organization that leases or uses the property.
 - (b) The total square footage of each building and acreage of the property.
 - (c) The total square footage or acreage of the property that is leased or used by another person or organization.
 - (d) The amount charged daily, monthly, or annually to the person or organization leasing or using the property.
 - (e) The total number of days over the past calendar year that the property was leased or used by another person or organization.
 - (f) If multiple people or organizations leased or used the property, please provide information separately detailing the information requested in items 5(a) through 5(e) above for each person or organization.
4. Is any portion of the property for which you seek an exemption used for a business or commercial purpose? If yes, please answer the following:
 - (a) What business or commercial purpose(s) occurs on the property?
 - (b) What is the total square footage of the building or total number of acres of the property?
 - (c) What is the total square footage of the building or total number of acres of the property used for business or commercial purposes?

(d) What is the amount of gross income derived from business or commercial use from the past calendar year?

(e) What is the total number of days over the past calendar year the property was used for business or commercial use?

(f) If multiple people or organizations used all or a portion of the property for business or commercial purposes, please provide the information separately detailing the information requested in items 4(a) through 4(e) above for each person or organization.

5. Please describe in detail all uses not already disclosed in questions 3 and 4 above for the property which you are seeking an exemption for. Please provide any evidence to support your answer.

6. Please describe in detail the education provided by your organization.

NOTICE TO APPLICANT: The burden of proving that property is exempt from taxation lies with the property owner. You must clearly establish a right of exemption through the information you provide through the application process. The information provided through the submission of this application must be true, accurate and complete. By submitting the application to the Valley County Assessor, you acknowledge and understand that any falsification, omission, or concealment of material fact may result in the application for property tax exemption being denied in its entirety.



Idaho Statutes

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TITLE 63
REVENUE AND TAXATION
CHAPTER 6

EXEMPTIONS FROM TAXATION

63-602GG. PROPERTY EXEMPT FROM TAXATION - LOW-INCOME HOUSING OWNED BY NONPROFIT ORGANIZATIONS. (1) As provided in this section, low-income housing owned by nonprofit organizations shall be exempt from taxation.

(2) In order to qualify as a nonprofit organization under this section, an organization must demonstrate that:

(a) It is organized as a nonprofit corporation pursuant to chapter 30, title 30, Idaho Code, or pursuant to equivalent laws in the applicable state of incorporation; and

(b) It has received an exemption from taxation from the internal revenue service pursuant to section 501(c)(3) of the Internal Revenue Code; and

(c) No proceeds or tax benefits of the organization or from the low-income housing property owned by the organization shall inure to any individual or for-profit entity other than normal employee compensation.

(3) In order to qualify for the exemption provided in this section, the low-income housing property shall meet the following qualifications:

(a) Both legal and equitable title to the property is solely owned by the nonprofit organization seeking the exemption and is managed by the owner or a related nonprofit organization qualifying for the exemption set forth in section 63-602C, Idaho Code; and

(b) Tenants shall not be evicted based upon their inability to pay for a period of three (3) months if such inability is due to a catastrophic event that is not under the tenant's control. For purposes of this subsection, "catastrophic event" means a medical condition or injury in which sudden, serious and unexpected symptoms of illness or injury are sufficiently severe to render the tenant unable to participate in employment and such illness or injury has been certified by one (1) or more licensed physicians and/or psychiatrists or psychologists. The term "catastrophic event" does not apply to individuals who voluntarily remove themselves from the workforce; and

(c) Except for a manager's unit, all of the housing units in the low-income housing property are dedicated to low-income housing in the following manner: Fifty-five percent (55%) of the units shall be rented to those earning sixty percent (60%) or less of the median income for the county in which the housing is located; twenty percent (20%) of the units shall be rented to those earning fifty percent (50%) or less of the median income of the county in which the housing is located; and twenty-five percent (25%) of the units shall be rented to those earning thirty percent (30%) or less of the median income for the county in which the housing is located.

(4) The exemption provided in this section shall not apply:

(a) If the project is financed after the effective date of this act and applicable law permits the payment of property taxes with federal or state funds, grants, loans or subsidies; or

(b) If the property is receiving federal project-based assistance, as provided by 42 U.S.C. sections 1437f(d)(2), 1437f(f)(6) and 1437f(o)(13); or

(c) To any property used by a taxpayer to qualify for tax credits under the provisions of 26 U.S.C. chapter 42 or any successor programs until such time as the property is solely owned by a nonprofit organization as defined in this section and is no longer utilized to receive federal tax credits.

(5) Notwithstanding any other provision of this section, a low-income housing property shall be exempt from taxation due to undue hardship if:

(a) The property was financed prior to the effective date of this act; and

(b) Such financing was dependent upon the tax-exempt status of the property; and

(c) The law does not allow additional federal or state revenues to be available for the payment of property taxes.

(6) Nothing in this section shall affect the qualification of properties for tax-exempt status under other provisions of title 63, Idaho Code.

History:

[(63-602GG) 63-602FF, added 2002, ch. 341, sec. 2, p. 959; am. and redesig. 2003, ch. 16, sec. 16, p. 65; am. 2017, ch. 58, sec. 33, p. 128.]

How current is this law?

VALLEY COUNTY ASSESSOR

PROPERTY TAX EXEMPTION WORKSHEET 63-602GG

Complete this worksheet if you are seeking a property tax exemption, pursuant to Idaho Code § 63-602GG Section 63-602GG – Idaho State Legislature, for low-income housing owned by a nonprofit.

1. Is the property for which you seek an exemption for owned by a nonprofit organization that is organized under chapter 30, title 30, Idaho Code, or under equivalent laws of the state of incorporation, and recognized as exempt under section 501(c)(3) of the Internal Revenue Code? If yes, please provide the following information:
 - (a) Copy of the articles of incorporation demonstrating that the organization is organized as a nonprofit corporation in Idaho or the state of incorporation.
 - (b) Copy of your certificate of recognition of a section 501(c)(3) exemption from the IRS.
2. Are any proceeds or tax benefits of the organization or low-income housing property being paid to any individual or for-profit entity, other than for employee compensation? Please provide any evidence to support your answer.
3. Does the nonprofit organization own the property in fee simple? If not, please explain.
4. Who manages the low-income housing property?
 - (a) If the property is not managed by the nonprofit organization seeking the exemption, please explain what type of organization is managing the property.
5. Please provide a sample lease agreement for your organization's low-income housing.
6. How many total housing units, not including a manager's unit, occupy the property for which an exemption is sought?
 - (a) How many housing units are dedicated to renters earning 60% or less of the median income in Valley County?
 - (b) How many housing units are dedicated to renters earning 50% or less of the median income in Valley County?
 - (c) How many housing units are dedicated to renters earning 30% or less of the median income in Valley County?
7. If the low-income housing project is financed, on what date was the project financed?
8. Is your low-income housing project receiving federal project-based assistance, as provided by 42 USC 1437f(d)(2), 1437f(6) and 1437f(o)(13)?
9. Is your property being used to qualify for tax credits under 26 USC Chapter 42?

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Valley County Board of Commissioners

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VALLEY COUNTY COMMISSIONERS MEETING AGENDA Monday February 5, 2024

Valley County adheres to ADA requirements. If anyone requires an accommodation, please contact the County Clerk, Douglas Miller prior to the meeting.

PROPOSED AGENDA Note: Any item(s) in need of a motion will be described in the agenda under the appropriate section.

- 9:00 Call to Order – Pledge of Allegiance – Approve Agenda
- 9:00 **Action Item:** Claims, Board Order Claims - Senior Deputy Auditor, Rheta Clingan
- 9:05 Commissioner Discussion
Action Items: Meeting Minutes of January 22, 2024
Secure Rural Schools County Certification of Title III
Expenditures and Unobligated Funds
Sign Cleaning Service Contract
Approve PILT Contributions to McCall Rural Fire District,
Cascade Rural Fire District and Donnelly Rural Fire District for
Fiscal Year 2024
Fiscal Year 2024 Annual Operation Plan with Boise National
Forest Snowmobile Trail Grooming Program
Sign Summitt Jail Contract Amendment #1 to the Food Service
Agreement
Sign Independent Contractor Agreement with Pat Duncan
Sign Criminal Defense Provider Agreement with Robert Chastain
Sign Criminal Defense Provider Agreement with Elisa Massoth
- 9:15 Commissioners Report on Idaho Association of Counties Mid-Winter Legislative
Conference
- 9:30 **Action Items:** Sign the Local Federal-Aid Project Request for the Warren Wagon Road
Project
Sign the Certificate of Completion of Right-of-Way Activities
Approve Submission of LHSIP Application for Warren Wagon Road Project

Approval to Submit the Government Leading by Example Application– Grant Writer,
Kenzie Castor

- 9:45 **Action Item:** Discussion/Decision on Pausing Gold Dust Road Department Building Until CUP Application or Continue with Plans and Accepting Bids
- 10:00 **Action Item:** Jug Mountain Ranch RDA – Planning and Zoning Director, Cynda Herrick
- 10:45 **Action Item:** Discussion and Decision on Adding Shellworth Island to the Idaho Department of Lands Lease and Paid by United Payette - Jeffrey Mousseau
- 11:15 **Action Item:** Hidden Valley Subdivision – Final Plat – Planning and Zoning Director, Cynda Herrick
- 11:30 **Action Item:** Approve Professional Service Agreement with Veteran’s Service Officer Jamie Coffee Kelly and Discussion/Decision of Increase to Monthly Compensation
- 11:45 **Action Item:** Request to Surplus a 2007 Dodge 1500 Pick Up and a 2016 Ram 1500 Pick Up – Road and Bridge Director, Jeff McFadden
- 12:00 Recess for Lunch
- 1:00 Opportunity for General Public to Present to Commissioners
- 1:00 **Action Item:** Executive Session per Idaho Code 74-206 1(b) “To consider the evaluation, dismissal or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent, or public-school student”-Personnel
- 1:30 **Action Item:** Executive Session per Idaho Code 74-206 1(d)-“To consider records that are exempt from disclosure as provided in Chapter 1, Title 74.”
- 2:30 Property Tax Exemption Training Workshop – Assessor, Sue Leeper

Adjourn

COMMISSIONER’S FUTURE MEETING DATE

Monday February 12, 2024