

Valley County Board of County Commissioners

PO Box 1350 • 219 N Main Street
Cascade, Idaho 83611-1350



Phone (208) 382-7100
Fax (208) 382-7107

SHERRY MAUPIN
Chairman of the Board
smaupin@valleycountyid.gov

KATLIN CALDWELL
Commissioner
kcaldwell@valleycountyid.gov

NEAL THOMPSON
Commissioner
nthompson@valleycountyid.gov

DOUGLAS A. MILLER
Clerk
dmiller@valleycountyid.gov

IN THE OFFICE OF THE VALLEY COUNTY BOARD OF COMMISSIONERS CASCADE, IDAHO January 12, 2026

PRESENT:
SHERRY MAUPIN (CHAIRMAN)
KATLIN CALDWELL (COMMISSIONER)
NEAL THOMPSON (COMMISSIONER)
DOUGLAS MILLER (CLERK)

Chairman, Sherry Maupin led the Pledge of Allegiance.

Action Item: Chairman Maupin presented the commissioners' agenda for January 12, 2026. Chairman Maupin advised that there needed to be a matter added to the agenda at 3:00 p.m. with Emergency Services Manager, Juan Bonilla and the 4:45 p.m. Executive Session would need to be removed from the commissioners' agenda. Commissioner Caldwell made a motion to approve the commissioners' agenda as amended for January 12, 2026. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to approve the amended commissioners' agenda for January 12, 2026.

Action Item: Chairman Maupin advised that the commissioners needed to appoint the Chairman of the Valley County Board of County Commissioners for 2026. Commissioner Caldwell made a motion to nominate Commissioner, Sherry Maupin as the Chairman for 2026. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to appoint Sherry Maupin as the Chairman of the Valley County Board of County Commissioners for 2026.

Action Item: Chairman Maupin began the discussion related to committee and department assignments for 2026. Commissioner Caldwell provided input regarding what committees and departments she would like to oversee. The commissioners deliberated on the departments that they would be overseeing, and it was determined that Chairman Maupin would provide director

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oversight to the IT Department, Court Services and Wildfire Mitigation. Commissioner Thompson would provide director oversight to Parks & Recreation, University of Idaho Extension Office, Road Department and Building Department. Chairman Maupin began the discussion related to the committee assignments for 2026 and the commissioners deliberated on the committee assignments. A list of committee assignments can be obtained from the Valley County Clerk's Office.

Action Item: Treasurer, Johanna Defoort presented the tax cancellations 25-03, 25-04, 25-05, 25-06, 25-07 for parcels MHC04260110070, MH001030000780, MH18N03E211925, MHM090650900AC, RPC00260010080. She explained each proposed tax cancellations for the commissioners to understand the reason for the requested cancellations. Commissioner Caldwell made a motion to approve the tax cancellations as presented. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to approve the tax cancellations as presented by Treasurer, Johanna Defoort.

Action Item: Chairman Maupin began the discussion related to the change order request for the Solid Waste Transfer Site and discussion regarding impact to existing contract with Dalrymple Construction. Commissioner Thompson provided an overview of the proposed change orders. Facility Director, Terri Kenneda and Joe Dalrymple with Dalrymple Construction were also in attendance to discuss the matters being presented to the commissioners. Mr. Travis Pyle and Mr. Adam Raibley from Great West Engineering appeared virtually. Mr. Dalrymple provided detailed account of the reason for the requested extension of the contract between Valley County and Dalrymple Construction. Mr. Pyle and Mr. Raibley with Great West Engineering also provided comments to the commissioners for consideration. The commissioners discussed additional changes that were made and additional proposed changes that were made to include electrical work and belting improvements that were made. Mr. Pyle provided additional input regarding a proposed improvement to the electrical reader board. The commissioners requested that all change orders be submitted to the county in an official document. Mr. Dalrymple informed the commissioners that he had not prepared a work proposal regarding the issues with the concrete flooring but explained that he was working on a document to submit to the commissioners. Facility Director, Terri Kenneda, had concerns regarding the condition of the concrete and provided her opinion. Mr. Dalrymple provided a response regarding the concerns. There was also discussion related for the commissioners to conduct a site visit to the Solid Waste Transfer Site. It was determined that the change orders presented today would be approved today with an official document from Great West Engineering. Commissioner Thompson made a motion to approve change order for exhibit A, B, C, D, E & F for \$72,985.22 with the change order to be prepared by Great West Engineering. Commissioner Caldwell seconded the motion. No further discussion, all in favor. Motion passed to approve change order for exhibit A, B, C, D, E & F for \$72,985.22 with the change order to be prepared by Great West Engineering.

Senior Deputy Auditor, Robyn Elliott presented the Fiscal Year 2026 claims and board order claims to the commissioners.

Fiscal Year 2026 Claims

General Fund	\$198,374.66
Road & Bridge	\$77,726.33

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District Court	\$2,629.95
Fair	\$90.75
Court Facilities Fund	\$127.98
Junior College Tuition	\$1,000.00
Solid Waste	\$222,945.46
Weeds	\$466.76
PILT Fund	\$4,425.00
Waterways	\$580.32
McCall Donnelly Snowmobile	\$12,923.05
Cascade-Warm Lake Snowmobile	\$693.98
Smiths Ferry Snowmobile	\$83.93
Extension Agent Fund	\$1,572.34
LACTF Fund	\$357,794.46
Total:	\$881,434.97

Action Item: Commissioner Thompson made a motion to approve the claims and board order claims as presented for January 12, 2026. Commissioner Caldwell seconded the motion. No further discussion, all in favor. Motion passed to approve the claims and board order claims as presented for January 12, 2026.

Action Item: Chairman Maupin presented to the commissioner meeting minutes from January 5, 2026. Commissioner Thompson made a motion to approve the commissioner meeting minutes from January 5, 2026. Commissioner Caldwell seconded the motion. No further discussion, all in favor. Motion passed to approve the commissioner meeting minutes from January 5, 2026.

Action Item: Chairman Maupin presented that the IRS had approved the mileage reimbursement rate for 2026. Commissioner Thompson made a motion to approve the IRS mileage reimbursement rate of .72.5 cents per mile. Commissioner Caldwell seconded the motion. No further discussion, all in favor. Motion passed to approve the IRS mileage reimbursement rate of .72.5 cents per mile.

Action Item: Chairman Maupin began the discussion related to Valley County establishing a Commercial Property Assessed Capital Expenditure also known as C-PACE Program. Mr. Scott Turlington with Tamarack Resort provided another presentation to the commissioners regarding the possibility of the commissioners establishing a C-PACE Program and making the commissioners aware of the formal process related to the commercial property assessed capital expenditure program. He also introduced Mr. Sam Hartman who represents Tamarack Resort. The commissioners had the opportunity to ask clarifying questions and Mr. Turlington responded to the questions that were asked. He also briefed the commissioners regarding meetings that he had with Treasurer, Johanna Defoort regarding establishing the program. He reported that there have been two other districts within the State of Idaho that have adopted the C-PACE Program. Commissioner Thompson relayed that he did have the opportunity to review the proposed program and reviewed the proposed resolution. He requested to hear comments from Treasurer Defoort to understand the potential impact. Commissioner Thompson also had questions for Mr. Turlington, and he responded to the questions that he had been asked of him. Chairman Maupin

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wanted clarification regarding the wording related to assessments requirements but explained that the special assessment would be on the proposed capital improvement and not individuals' properties. Treasurer Defoort advised that she had questions about the program during the meeting with Mr. Turlington and explained that the Valley County Prosecuting Attorney's Office was also in attendance during the meeting. Commissioner Thompson made a motion to approve Resolution No. 2026-0007 Expressing the intent to establish a commercial property assessed capital expenditure (C-PACE) program in Valley County. Commissioner Caldwell seconded the motion. No further discussion, all in favor. Motion passed to approve Resolution No. 2026-07 Expressing the intent to establish a commercial property assessed capital expenditure (C-PACE) program in Valley County. The commissioners requested that a Public Hearing be scheduled for March 30, 2026, at 1:00 p.m.

Action Item: Road Director, Kerstin Dettrich presented the contract for the Abstein Bridge and described the contract to the commissioners for consideration. Commissioner Thompson made a motion to approve the Abstein Bridge contract as presented. Commissioner Caldwell seconded the motion. No further discussion, all in favor. Motion passed to approve the Abstein Bridge contract as presented.

Action Item: Chairman Maupin began the discussion related to the proposed memo for strengthening the Valley County Transportation Infrastructure to support critical mineral transportation corridors. Road Director, Kerstin Dettrich, explained the letter that she had proposed and read a portion of the letter to the commissioners to consider. Chairman Maupin appreciated the letter that had been prepared and felt that it was necessary. Commissioner Caldwell also provided her comments and made recommendations for the letter. Chairman Maupin felt that meetings should be scheduled with the congressional members. Commissioner Caldwell made a motion to approve the draft letter as presented. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to approve the draft letter as presented for the strengthening of the Valley County Transportation Infrastructure to support critical mineral transportation corridors.

Chairman Maupin began the workshop with Perpetua Resources to discuss options related to Warm Lake Summit and provided an overview of the workshop that would be conducted today. Road Director, Kerstin Dettrich also provided a brief statement. Chairman Maupin advised that the public would be able to participate in the workshop today and invited the public to provide testimony to the commissioners during the workshop.

Mr. Bryan Patterson, who had an interest in the area, provided comments to the commissioners for consideration.

Mr. Dan Waugh, who represents Idaho Recreation Council, provided comments to the commissioners for consideration.

Mr. Mark Wood, who resides in McCall, Idaho, shared thoughts with the commissioners regarding concerns from the Valley County Snow Grooming Advisory Council.

Ms. Karen Crosby, representing Idaho State UTV/ATV Association, provided comments to the commissioners for consideration. She also explained that she consults with Idaho County and

discussed that they were having issues and looking at funding through Idaho Department of Homeland Security.

Mr. Steven Worcester, who resides in McCall, Idaho, made comments to the commissioners for consideration and wanted the public to have access to the Warm Lake Summit.

Ms. Kate Strom, representing the West Central Uphill Alliance made comments to the commissioners and recommended that continued access should be allowed for back country skiing and snowboarding.

Mr. Alex Brund, who resides in McCall, Idaho, made comments to the commissioners for consideration and recommended that the commissioners preserve access to Warm Lake Summit.

Mr. Shawn Zimmerman, who resides in Emmett, Idaho, and operates Deadwood Outfitters made comments to the commissioners for consideration.

Ms. Jennifer Freeman, who resides in Meridian, Idaho, provided comments to the commissioners for consideration and requested continued access for those who recreate within the area.

Chris Bentley, District Ranger with Boise National Forest provided information to the commissioners regarding the status of the South Fork of the Salmon Road and advised that the landslide was at Poverty Campground on the Payette National Forest side.

Mr. Eric Young, who resides in McCall, Idaho, provided comments to the commissioners and had questions regarding a social media post that was made by Perpetua Resources.

Belinda Provancher, with Perpetua Resources provided comments to the commissioners regarding a social media post that was made on Facebook. She explained that it was a public services announcement.

Mr. Ben Bruneau, who represents the West Central Uphill Alliance made comments to the commissioners.

Chairman Maupin provided an overview of the record of decision that was made during the approval of the mine site made by the National Forest.

Mr. Robert Weaver, who resides in Kuna, Idaho, and works for Deadwood Outfitters, provided comments to the commissioners.

Mr. Shawn Zimmerman provided additional information to the commissioners regarding the condition of the road when it was groomed.

Mr. Clint Budel, who resides in Meridian, Idaho, provided comments to the commissioners and felt that the road was not closed but snowed shut and restricted to over snow travel. He recommended that a parking lot should be moved to Landmark or the triangle and requested that access still be allowed.

Mr. Mark Wood, who represents the Valley County Snow Grooming Advisory Council, provided additional concerns and comments to the commissioners.

Road Director, Kerstin Dettrich provided comments to the public and advised that Valley County is required to work with Perpetua Resources and advised that Landmark Triangle is being plowed. She explained how the road department was working with Perpetua Resources and additional parking lots that have had snow removal. She also discussed maintenance that was occurring and consulted with Idaho Transportation Department regarding the specific corridors.

Chairman Maupin again explained that the road on Warm Lake Summit was opened and provided an overview of the workshop. She explained that the board of county commissioners would make decisions regarding emergency planning in the future. The commissioners concluded the workshop and recessed for lunch.

The commissioners recessed for lunch at 11:36 a.m.

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

The commissioners had presentations from the Valley County Elected Officials. The first elected official to present was Clerk, Douglas Miller. He provided an overview of all matters involving the Clerk's Office.

Action Item: Election Coordinator, Kierstin Oxford presented a letter to the commissioners to approve related Idaho Code 34-901. Commissioner Thompson made a motion to recognize that the Clerk's Office complied with Idaho Code 34-901. Commissioner Caldwell seconded the motion. No further discussion, all in favor. Motion passed to approve the letter presented to the commissioners by Election Coordinator, Kierstin Oxford related to compliance by the Clerk's Office for Idaho Code 34-901.

Treasurer, Johanna Defoort provided to the commissioners an overview of matters that the Treasurer's Office had been working on. She provided a PowerPoint presentation regarding the collection of property taxes for Tax Year 2025 and Fiscal Year 2026. She informed the public that there was a new online portal in which individuals can pay property taxes online. A copy of the presentation will be appended to the commissioner meeting minutes.

Prosecuting Attorney, Brian Oakey provided an overview and reported that he has been with the Valley County Prosecuting Attorney's Office for 5 years. He presented to the commissioners that the Prosecuting Attorney's Office was fully staffed and provided a breakdown of each employee's role. He shared that there were 90 open misdemeanor cases and over 30 felony cases. He shared with the commissioners that there were three pending civil litigations in 2025. He shared with the commissioners that there would be subject matters experts conducting Human Resource Office training on the 15th of January.

Assessor Sue Leeper informed the commissioners about matters involving the Assessor's Office regarding training that the newly hired assessors would be attending. She reported on the appeal deadline of occupancy. She reported property tax exemption applications will be available online. Agriculture exemptions deadline is March. She reported 11 new subdivisions.

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Reappraisals from last summer to complete building permits and permitting new constructions. Cost tables were updated and Anthony was conducting a review and analyzing sales. Shawna Roeber with Idaho State Tax Commission ratio study report to make sure Valley County was still in compliance.

Sheriff, Kevin Copperi reported that there were three patrol deputies attending the Idaho POST Academy, Jail is full staffed, two down in dispatch. He provided a brief overview of the types of emergency calls that the Valley County Sheriff's Office had been handling. He presented that command staff were making changes to ensure that there were supervisors on each shift. Since October 1 18 felony arrests with Valley County, he provided an overview of the number of hours that the employees have had. He shared that there have been 25 to 52 inmates at the Valley County Jail and provided an overview of the revenue that Valley County had generated by house inmates that have.

Action Item: Chairman Maupin opened the Public Hearing at 1:39 p.m. related to VAC 25-002 Trumpour Vacation Easement and asked if there was any conflict of interest or ex-parte communication. All commissioners advised that they did not have any conflict of interest or ex-parte communication. Chairman Maupin asked for a staff report. Planning & Zoning Director, Cynda Herrick provided a staff report related to VAC 25-002 Trumpour Vacation Easement.

Chairman Maupin asked to hear testimony from those who were proponents, uncommitted or opponents of VAC 25-002. The record will reflect that there was no testimony provided to the commissioners for VAC 25-002.

Chairman Maupin closed the Public Hearing at 1:43 p.m. Commissioner Caldwell made a motion to approve VAC 25-002 Trumpour Vacation Easement and accept the Planning and Zoning Commission Facts and Conclusions as our own. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to approve VAC 25-002 Trumpour Vacation Easement.

Commissioner Caldwell made a motion to approve Resolution 2026-06 related to Trumpour Vacation of Easement. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to approve Resolution 2026-06 for Trumpour Vacation Easement and accept the Planning and Zoning Commission Facts and Conclusions as our own.

Action Item: Chairman Maupin opened the Public Hearing for appeal of Planning & Zoning denial of SUB 25-018 Tripod View at 1:45 p.m. Chairman Maupin asked if there was any conflict of interest or ex-parte communication. All commissioners advised that they did not have any conflict of interest or ex-parte communication. Chairman Maupin asked for a staff report. Planning & Zoning Director, Cynda Herrick provided a staff report to the commissioners for consideration. She advised that due to a tie vote during the Valley County Planning & Zoning Commission meeting the application of SUB 25-018 Tripod View was automatically denied.

Chairman Maupin asked to hear from the appellant of SUB 25-018 Tripod View. Ms. Abigail R. Germaine with Elam & Burke representing the applicants (Steve Emerson & Johnna Emerson) provided testimony to the commissioners regarding appeal of SUB-25-018 Tripod View. She explained the basis for the appeal made by the Valley County Planning & Zoning Commission

and referenced Idaho Code 67-6519. She referenced comments that had been made by members of the Planning & Zoning Commission. She provided concluding testimony to the commissioners and shared that she did not believe that any mitigation would satisfy the existing residents.

Ms. Johnna Emerson, the appellant and applicant, provided testimony to the commissioners. Mr. Steve Emerson, the appellant and applicant, also provided testimony to the commissioners regarding SUB 25-018 Tripod View.

Chairman Maupin asked to hear testimony from those individuals who are proponents to the appeal.

Ms. Jeanette Bullock, who resides in Nampa, Idaho, provided testimony to the commissioners as proponents to the appeal of SUB 25-108 Tripod View.

Mr. Greg Bullock, who resides in Nampa, Idaho, provided testimony to the commissioners as proponents to the appeal of SUB 25-108 Tripod View.

Mr. Mike Bechdel, who resides in High Valley, provided testimony to the commissioners as proponents of the appeal of SUB 25-108 Tripod View.

Chairman Maupin asked to hear from those who were uncommitted. The record will reflect that there was no testimony from anyone who was uncommitted.

Chairman Maupin asked to hear from those who were opposed to the appeal of SUB 25-108 Tripod View.

Mr. Kevin Love, who resides in High Valley, provided testimony to the commissioners as opponent to the appeal of SUB 25-108 Tripod View.

Mr. John Green, who resides in High Valley, provided testimony to the commissioners as opponent to the appeal of SUB 25-108 Tripod View.

Mr. Richard Flurry, who resides in High Valley, provided testimony to the commissioners as opponent to the appeal of SUB 25-108 Tripod View specifically regarding concerns with the lack of water.

Mr. Jeremy Cowles, who resides in Boise, Idaho, but has property in High Valley, provided testimony to the commissioners as an opponent to the appeal of SUB 25-108 Tripod View.

Ms. Mary Sheets, who resides in High Valley, provided testimony to the commissioners as an opponent to the appeal of SUB 25-108 Tripod View.

Mr. Mike O'hara who owns property in High Valley, provided testimony to the commissioners as an opponent to the appeal of SUB 25-108 Tripod View.

Mr. Richard Summers, who owns property in High Valley, provided testimony to the commissioners as an opponent to the appeal of SUB 25-108 Tripod View.

Ms. Irene Westrick, who owns property in High Valley, provided testimony to the commissioners as an opponent to the appeal of SUB 25-108 Tripod View.

Ms. Stacy Jones, who owns property in High Valley, provided testimony to the commissioners as an opponent to the appeal of SUB 25-108 Tripod View.

Ms. Christina Judy, who resides in Emmett, Idaho, provided testimony to the commissioners as an opponent to the appeal of SUB 25-108 Tripod View.

Mr. Ronnie Weeks provided testimony to the commissioners and was concerned about the condition of the roads.

Mr. John Kinney, who owns property in High Valley and resides in Boise, Idaho, provided testimony to the commissioners as an opponent to the appeal of SUB 25-108 Tripod View.

Ms. Jennifer Hun, who owns property in High Valley, provided testimony to the commissioners as an opponent to the appeal of SUB 25-108 Tripod View.

Mr. Sal Raula, who owns property in High Valley, provided testimony as an opponent to the appeal of SUB 25-108 Tripod View.

Chairman Maupin asked to hear rebuttal from the applicant.

Ms. Abigail Germaine, who represents Mr. Steve Emerson, and Johnna Emerson provided rebuttal testimony to the commissioners.

Mr. Steve Emerson provided additional rebuttal testimony to the commissioners and explained why he did not have a larger meeting with members of the community. Commissioner Thompson had questions for Mr. Emerson regarding existing structures and Mr. Emerson responded accordingly. Commissioner Caldwell had questions for Mr. Emerson regarding the creation of CCR's and he responded accordingly.

Chairman Maupin closed the Public Hearing at 3:27 p.m. and advised that it was a complex matter and recommended that the deliberations and a decision should be held for a different meeting. Chairman Maupin advised that the matter would be continued until February 9, 2026, at 1:30 p.m.

Chairman Maupin advised that the matter that was added to the agenda for 3:00 p.m. was added to discuss planning for emergencies. Emergency Services Manager Juan Bonilla provided protocols regarding deployment strategies related to emergencies. He briefed the commissioners on options if there were avalanche concerns in the back country and discussed specific services for the village of Yellow Pine while the South Fork of the Salmon Road was closed. He advised that there was access into the village of Yellow Pine now utilizing Johnson Creek. He also reported that he had meetings with Idaho Department of Homeland Security and was informed

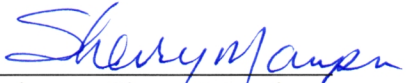
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that there was no funding available from the state of Idaho. They recommended that the Valley County Board of County Commissioners continue to reach out to the Payette National Forest and Boise National Forest. Road Director, Kerstin Dettrich advised that she would be implementing traffic signage for the area.

Chairman Maupin adjourned the meeting at 3:53 p.m.

Attest:


Douglas Miller, Clerk

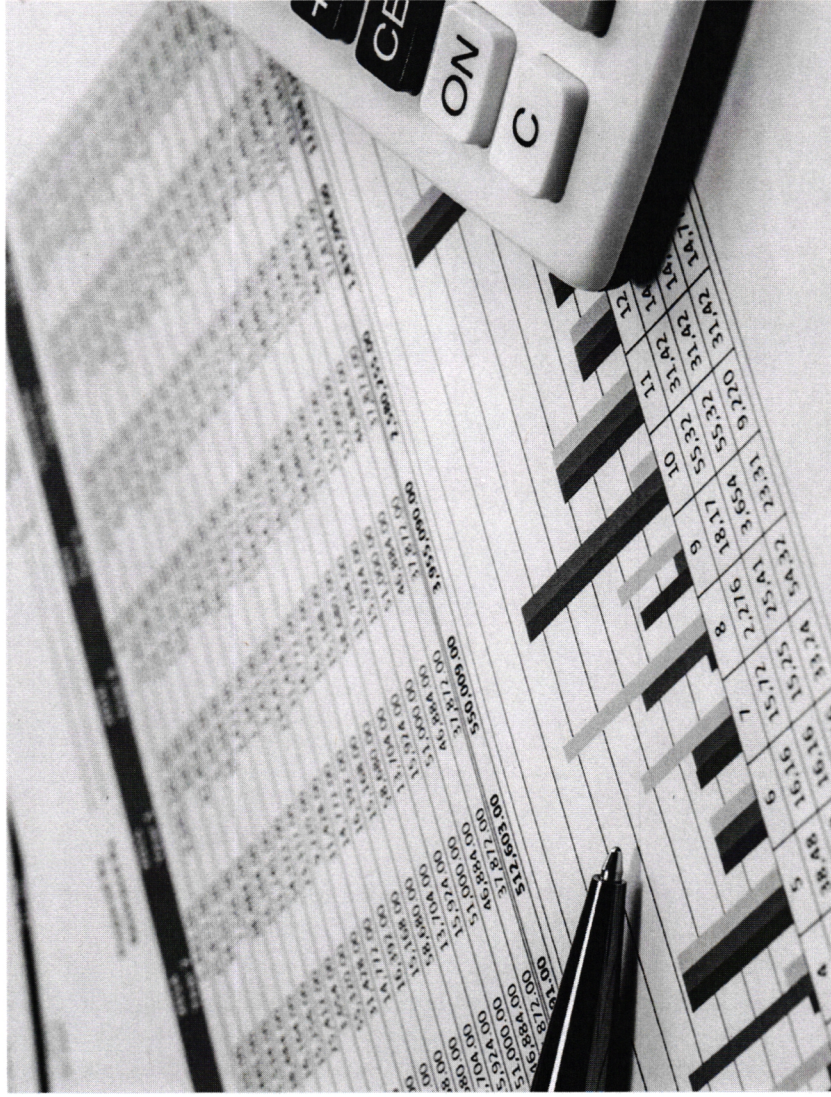

Chairman, Sherry Maupin



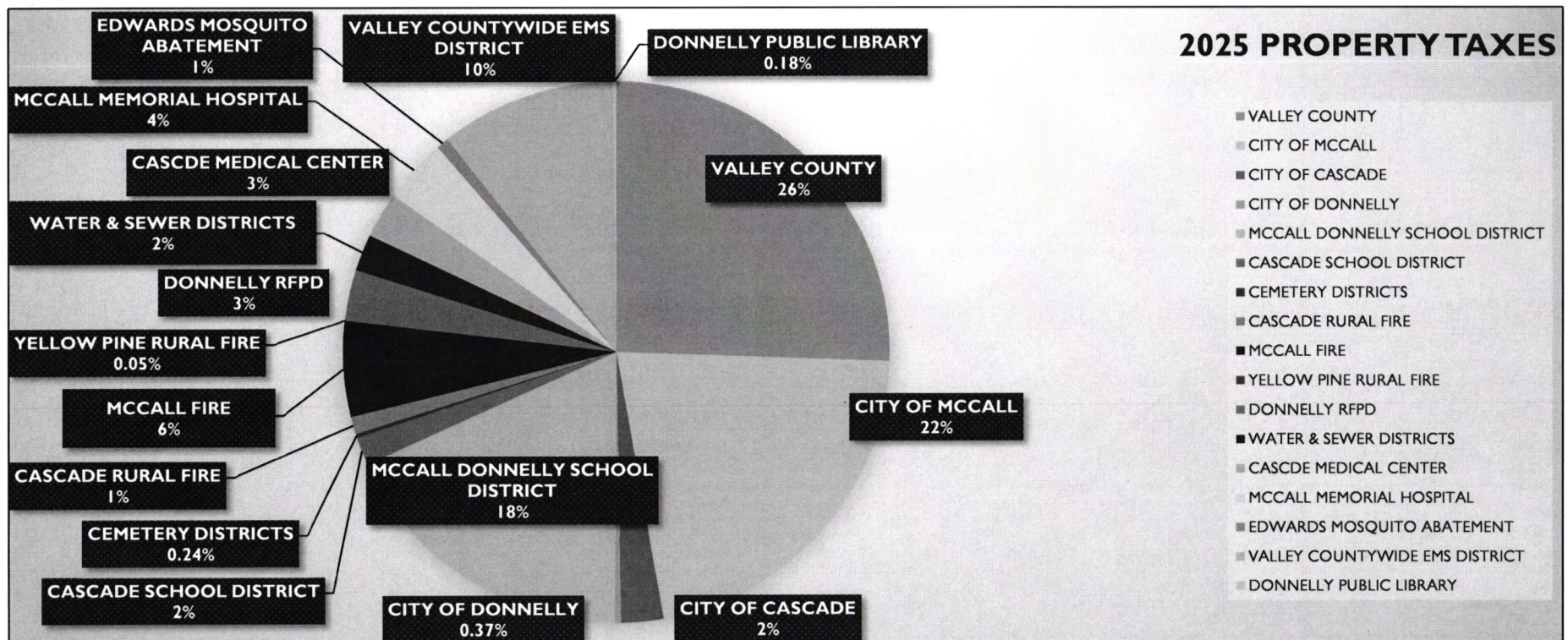
2025 PROPERTY TAX COLLECTION

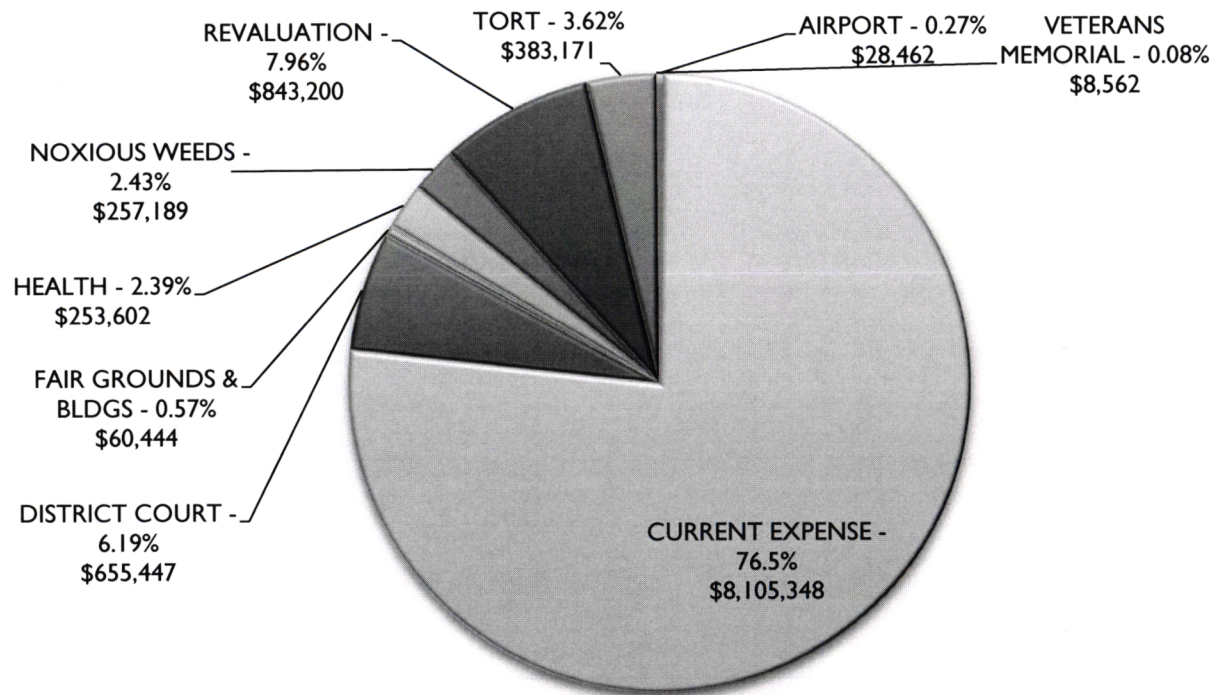
2025 TAX COLLECTION

- \$44.6M billed
- 21 Taxing districts
- 11 Special assessments
- 25,187 Tax bills created and mailed
- 3 full time staff members



TAXES BILLED - \$41,449,533.12





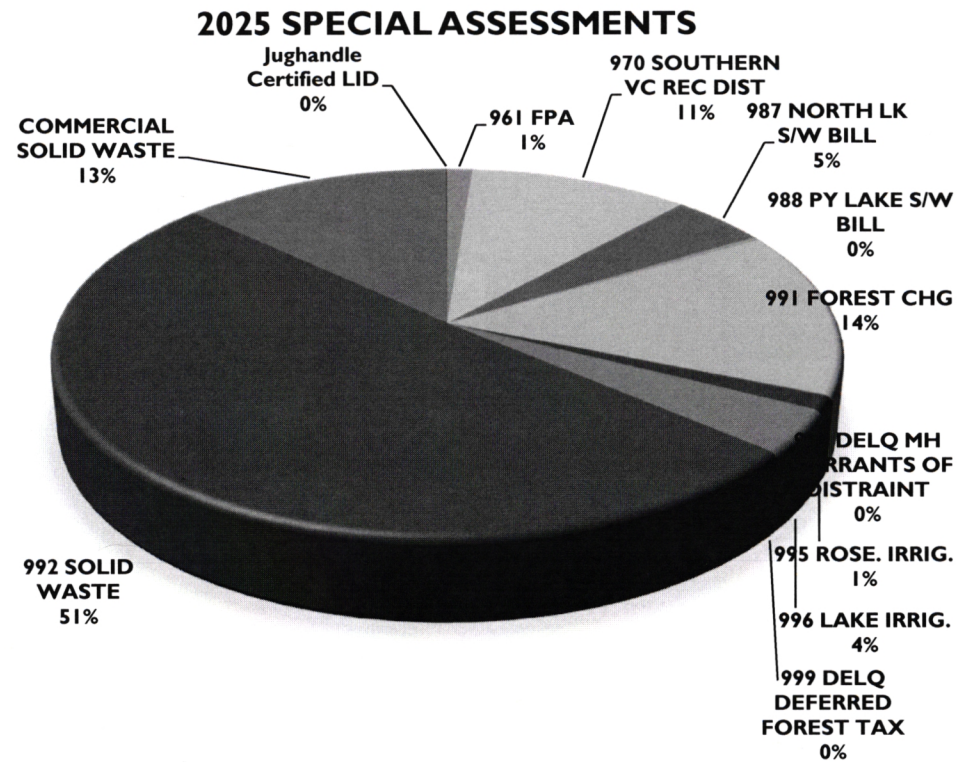
- AIRPORT - 0.27%
- DISTRICT COURT - 6.19%
- HEALTH - 2.39%
- REVALUATION - 7.96%
- VETERANS MEMORIAL - 0.08%
- CURRENT EXPENSE - 76.5%
- FAIR GROUNDS & BLDGS - 0.57%
- NOXIOUS WEEDS - 2.43%
- TORT - 3.62%

VALLEY COUNTY TAXES

- 26% OF THE OVERALL
PROPERTY TAXES
- \$10,595,423.07

2025 SPECIAL ASSESSMENTS

Special Assessments	Amount \$	%
DELQ DEFERRED FOREST TAX	34.89	0.00%
JUGHANDLE CERTIFIED LID	960.76	0.03%
DELQ MH WARRANTS OF DISTRRAINT	2,548.69	0.08%
PAYETTE LAKE S/W BILL	10,091.71	0.32%
FOREST PRACTICES ACT	37,975.52	1.22%
ROSEBERRY IRRIG.	38,083.77	1.22%
LAKE IRRIG.	118,664.13	3.80%
NORTH LK S/W BILL	144,364.20	4.62%
SOUTHERN VC REC DIST	330,052.32	10.56%
COMMERCIAL SOLID WASTE	403,480.00	12.92%
FOREST CHG	454,178.95	14.54%
SOLID WASTE	1,583,670.00	50.69%
Specials Total	\$ 3,124,104.94	



WHAT'S NEW?

- New online payment portal
- Access to current property tax balance
- Recurring payments
- Online statement access

VALLEY COUNTY
IDAHO

Create an Account



Welcome to the Valley County Treasurer Portal

Please sign up to be able to receive electronic statements in the future. Thank You.

Payment Fees:

Credit Card fee - 2.5% of balance charged

Debit Card fee - 1.0% of balance charged

*ACH/e-Check fee - \$1.00 flat fee

*ACH IS NOW AVAILABLE - EFFECTIVE 11/25/2025

Create An Account

One Time Payment



Sign Email

Email Address

Password

Password is 6-30 Characters

☐ Remember me

Forgot Password?

Sign In

Don't have an account? Create An Account

Privacy Policy

2025 COLLECTIONS

\$28.4M

Tax Collection Period

Nov 10
Nov 10

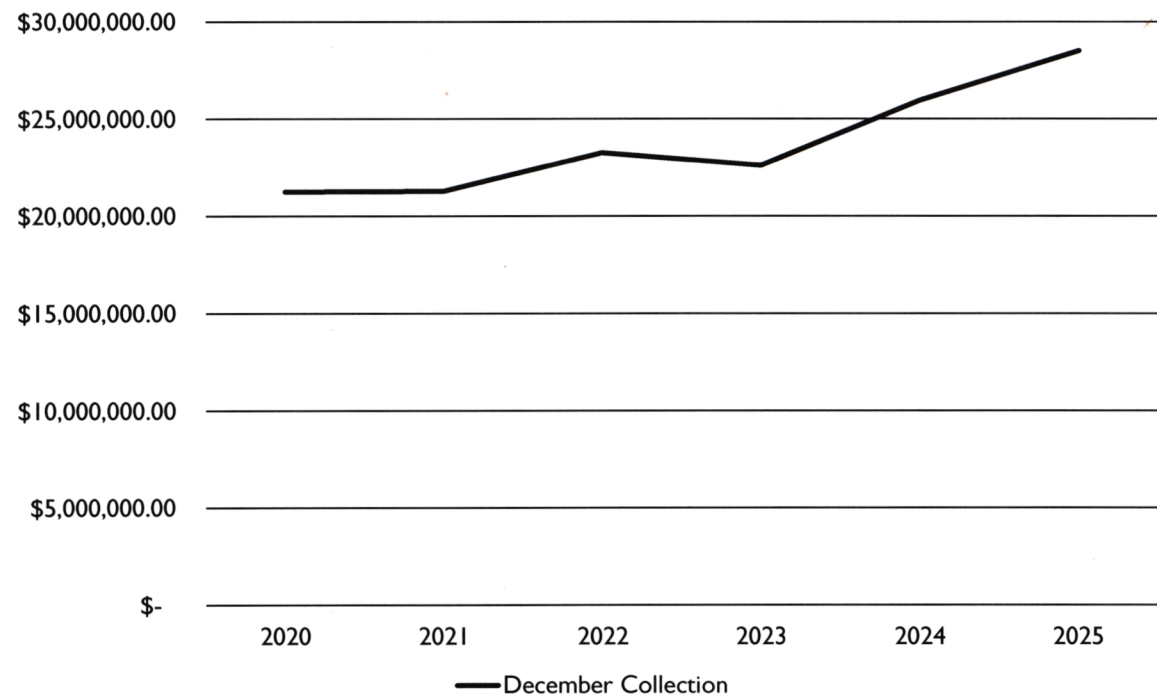
Dec 31



HISTORICAL



December Collection 2020-2025



60%

58%

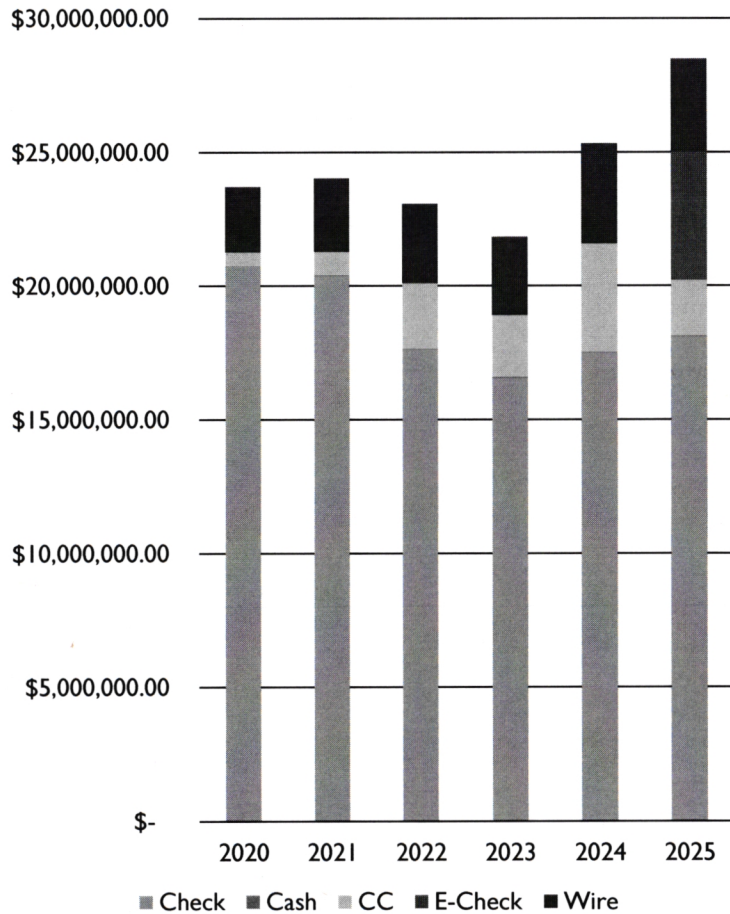
60%

58%

64%

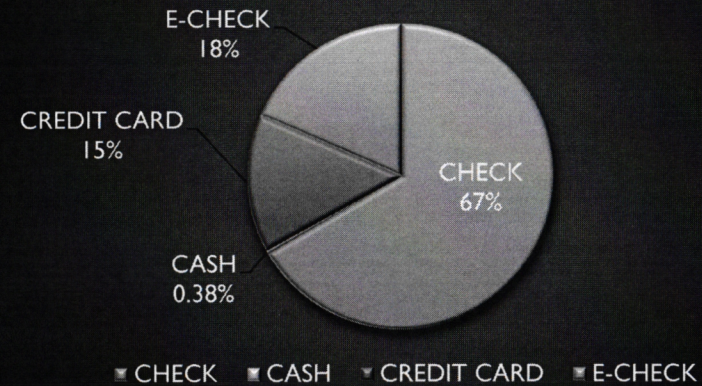
63%

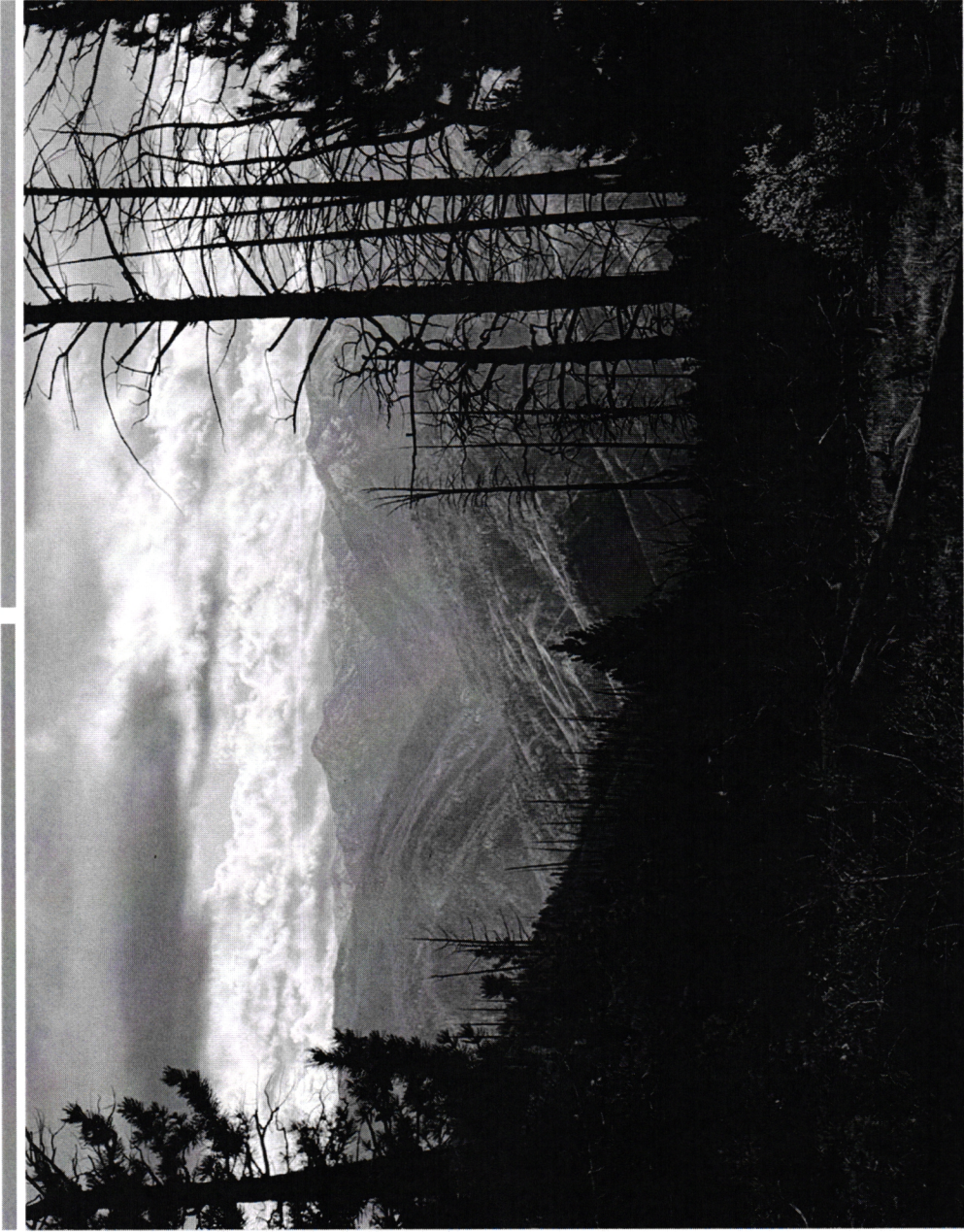
Payment Type



Year	Check	Cash	CC (online payment)	E- Check	Wire
2020	\$ 20,717,513.86	\$ 17,927.00	\$ 517,219.15		\$ 2,467,765.56
2021	\$ 20,373,764.69	\$ 21,686.50	\$ 875,934.21		\$ 2,764,104.34
2022	\$ 17,619,085.39	\$ 20,243.85	\$ 2,455,890.94		\$ 2,993,335.26
2023	\$ 16,546,456.24	\$ 49,430.13	\$ 2,301,002.11		\$ 2,945,417.48
2024	\$ 17,493,654.00	\$ 35,909.47	\$ 4,047,613.49		\$ 3,762,296.34
2025	\$ 18,098,190.73	\$ 35,629.46	\$ 2,070,178.28	\$ 4,812,302.08	\$ 3,478,079.71

TENDER TYPE 2025





THANK YOU

Johanna Defoort

Valley County Tax Collector

Valley County Board of County Commissioners

PO Box 1350 • 219 N Main Street
Cascade, Idaho 83611-1350



Phone (208) 382-7100
Fax (208) 382-7107

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Chairman of the Board
smaupin@co.valley.id.us

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VALLEY COUNTY COMMISSIONERS MEETING AGENDA Monday January 12, 2026

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.

- 8:05 **Action Item:** Call to Order – Pledge of Allegiance – Approve Agenda
- 8:05 **Action Items:** Select Chairman of the Valley County Board of County Commissioners for 2026
Committee and Department Assignments for 2026
- 8:30 **Action Items:** Approve Tax Cancellations as Presented by Treasurer-Johanna Defoort
Cancellation 25-03 MHC04260110070
Cancellation 25-04 MH001030000780
Cancellation 25-05 MH18N03E211925
Cancellation 25-06 MHM090640900AC
Cancellation 25-07 RPC00260010080
- 8:30 **Action Item:** Approve Change Order for Solid Waste Transfer Site and Discuss Impact to Existing Contract with Dalrymple Construction
- 9:05 **Action Item:** Claims, Board Order Claims & Junior College Tuition- Senior Deputy Auditor, Robyn Elliott
- 9:10 Commissioner Discussion
 Action Items: Meeting Minutes of January 5, 2026
 Approve New Milage Reimbursement Rate of 72.5 Cents Per Mile
- 9:15 **Action Item:** Discussion/Decision for Resolution 2026- Notice of Intent to Establish a C-PACE Program (Commercial Property Assessed Capital Expenditure)
- 10:15 **Action Item:** Approve Memo for Strengthening Valley County Transportation Infrastructure to Support Critical Mineral Transportation Corridors

10:15 **Action Item:** Approve Abstein Bridge Construction Contract-Road Director, Kerstin Dettrich

10:30 Workshop with Perpetua Resources for Warm Lake Summit Options

12:00 Recess for Lunch

1:00 **Elected Officials**

Clerk, Douglas Miller

Action Items: Present Proposed Anti-Fraud Measures in Compliance with Idaho Code 34-901-Election Coordinator, Kierstin Oxford

Treasurer, Johanna Defoort

Prosecuting Attorney, Brian Oakey

Assessor, Sue Leeper

Sheriff, Kevin Copperi

Coroner, Scott Carver

1:30 **Public Hearing/Action Item:** Resolution 2026-06 VAC 25-002 Trumpour Vacation of Easement – Planning and Zoning Director, Cynda Herrick

1:45 **Public Hearing/Action Item:** Appeal of Planning & Zoning Denial of SUB 25-018 Tripod View – Planning and Zoning Director, Cynda Herrick

3:00 Opportunity for General Public to Present to Commissioners

3:30 **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”- Evaluation

4:45 **Action Item:** Executive Session per Idaho Code 74-206 1(i)-“To engage in communications with a representative of the public agency’s risk manager or insurance provider to discuss the adjustment of a pending claim or prevention of a claim imminently likely to be filed. The mere presence of a representative of the public agency’s risk manager or insurance provider at an executive session does not satisfy this requirement.”

Adjourn

COMMISSIONERS FUTURE MEETING DATE
Tuesday January 20, 2026