

# Valley County Board of County Commissioners

P.O. 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

**GABRIELLE KNAPP**  
*Clerk*  
gknapp@valleycountyid.gov

**IN THE OFFICE OF THE VALLEY COUNTY BOARD OF COMMISSIONERS  
CASCADE, IDAHO  
March 9, 2026**

**PRESENT:**                   **SHERRY MAUPIN (CHAIRMAN)**  
                                  **NEAL THOMPSON (COMMISSIONER)**  
                                  **KATLIN CALDWELL (COMMISSIONER)**  
                                  **GABRIELLE KNAPP (CLERK)**

Chairman, Sherry Maupin led the Pledge of Allegiance.

**Action Item:** Chairman Maupin presented the commissioners' agenda for March 9, 2026. Chairman Maupin advised the commissioners that there is an emergency matter to be added to replace the water heater in the courthouse. Commissioner Thompson made a motion to approve the commissioners' agenda as amended for March 9, 2026. Commissioner Caldwell seconded the motion. No further discussion, all in favor. Motion passed to approve the amended commissioners' agenda for March 9, 2026.

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

**Fiscal Year 2026 Claims**

General Fund	\$157,886.15
Road & Bridge	\$58,442.91
American Rescue Plan Fund	\$18,232.00
District Court	\$7,660.52
Fairgrounds	\$90.75
Revaluation	\$2,190.13
Solid Waste	\$158,411.53

**Board of County Commissioners Meeting  
March 9, 2026**

Weeds	\$453.76
Waterways	\$332.92
McCall-Donnelly Snowmobile	\$26,373.62
Cascade-Warm Lake Snowmobile	\$4,318.78
Smiths Ferry Snowmobile	\$97.39
LACTF Fund	\$21,881.60
<hr/>	
Total:	<b>\$456,372.06</b>

**Action Item:** Commissioner Thompson made a motion to approve the claims and board order claims as presented for March 9, 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 March 9, 2026.

**Action Item:** Commissioner Thompson made a motion to approve the commissioners' meeting minutes from March 2, 2026. Commissioner Caldwell seconded the motion. No further discussion, all in favor. Motion passed to approve the commissioners' meeting minutes from March 2, 2026.

**Action Item:** Chairman Maupin presented the request to replace the water heater. Commissioner Thompson made a motion to approve the replacement of the water heater. Commissioner Caldwell seconded the motion. No further discussion, all in favor. Motion passed to approve the replacement of the water heater.

Veterans Service Officer, Jamie Coffey Kelly, gave a presentation on the veterans' services in Valley County.

The commissioners had a workshop with Clerk Knapp on the proposed administrative assistant for commissioners. The commissioners expressed their needs and opinion for this position. All commissioners expressed their support for the position.

**Action Item:** Chairman Maupin presented the commissioners' the bid for replacing the commissioner's desk. Chairman Maupin made a motion to approve the bid for remodeling commissioner's room up to \$30,000. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to approve the bid for remodeling the commissioner's room up to \$30,000.

**Action Item:** Kristi Hamilton presented the commissioners with tax exemptions applications 63-602c for Payette Riverwalk Alliance Inc. Commissioner Thompson made a motion to approve the full tax exemption for RP187943 and RP188145. Commissioner Caldwell seconded the motion. No further discussion, all in favor. Motion passed to approve the full tax exemption for RP187943 and RP188145.

**Action Item:** Commissioner Thompson made a motion to approve the RPM0171004010B and A St. Luke's McCall Auxiliary. Commissioner Caldwell seconded the motion. No further

discussion, all in favor. Motion passed to approve the RPM0171004010B and A St. Luke's McCall Auxiliary.

**Action Item:** Assessor Sue Leeper presented the commissioners with the developer discount applications for 63-602W. Commissioner Thompson made a motion to approve the McCall River Ranch Company 63-602W in Phase II developer discount applications. Commissioner Caldwell seconded the motion. No further discussion, all in favor. Motion passed to approve the McCall River Ranch Company 63-602W in Phase II developer discount applications.

Craig Utter from the Payette Land Trust gave a presentation to the commissioners. Martin Rand who lives on Minidoka in the Black Hawk Development made a statement. Wes Keller with the Payette River Walk Alliance who lives on Moon Ridge Dr made a statement. Ed Anderson is a landowner, business owner, and permit owner on the river. Craig Utter spoke to close out the comments. Leonard Long from Valley Soil Water Conservation District gave a statement. Dave Katzenmeyer gave a statement.

**Action Item:** Recreation Director, Dave Bingaman had a workshop with the commissioners on the waterway's ordinances. Chairman Maupin made a motion to put out an RFP to hire a consultant to help update the Valley County Waterway's plan and help inform and update to the ordinance. Commissioner Thompson seconded the motion. No further discussion, two ayes and one no. Motion passed to put out an RFP to hire a consultant to help update the Valley County Waterways plan and help inform and update to the ordinance.

The commissioners recessed for lunch at 11:47 a.m.

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

Commissioners gave an update on their boards. Commissioner Thompson spoke about the waterways committee and Extension office. He gave an update on the road and bridge department. He also talked about the winter recreation department. Chairman Maupin gave an update on educational opportunities. Commissioner Caldwell gave an update on the fairgrounds. She also reported on Central District Health. She gave an update on Payette and Boise Coalitions.

**Action Item:** Building Director, Annette Derrick presented a request for a position to the commissioners. Commissioner Thompson made a motion to approve the new position. Commissioner Caldwell seconded the motion. No further discussion, all in favor. Motion passed to approve the new position.

**Action Item:** Chairman Maupin opened the Public Hearing at 1:36 p.m. related to the Appeal for Stor-It Self Storage – McCall (379 Elo Rd and TBD Elo Rd) DR-15-14 and SR-25-05; Idaho Code 67-6521 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 Appeal for Stor-It Self Storage – McCall (379 Elo Rd and TBD Elo Rd) DR-15-14 and SR-25-05; Idaho Code 67-6521.

Kierstin Dettrich, Valley County Road Department gave a report.

Board of County Commissioners Meeting  
March 9, 2026

Jeff Hatch, Hatch Design, gave presentation. No questions from Commissioners.

Public Comment. No one spoke in favor of project.

Director Bingaman, Valley County Parks and Recreation, wanted clarification regarding scenic pathways.

Scott Harris from McCall spoke against the application.

Becky Ryan from McCall spoke against the application.

Carl Ruegla from McCall spoke against the application.

Jerry Bisom spoke against the application to say he agreed with everyone else.

Liz Ruegla from McCall spoke against the application.

Connie Harris from McCall spoke against the application.

The applicant made a rebuttal statement.

**Action Item:** Chairman Maupin closed the public hearing at 2:20. Commissioner Thompson gave his opinion on this matter; he is in favor of the appeal. Commissioner Caldwell had no opinions on the appeal; she has no issue with the appeal. Commissioner Thompson made a motion to approve the appeal for Stor-It Self Storage. Commissioner Caldwell seconded the motion. No further discussion, all in favor. Motion passed to approve the appeal for Stor-It Self Storage.

**Action Item:** Chairman Maupin opened the discussion on if the matter falls within the scenic bylaw rules. Commissioner Thompson expressed that he believes it does. Chairman Maupin went through the criteria for this. Commissioner Caldwell gave her opinions on the matter. Commissioner Thompson made a motion to approve DR-15-14 and SR-25-05 with Valley County staff designated as the appropriate review department and subject to a development agreement. Commissioner Caldwell seconded the motion. No further discussion, all in favor. Motion passed to approve DR-15-14 and SR-25-05 with Valley County staff designated as the appropriate review department and subject to a development agreement.

**Action Item:** Chairman Maupin 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 Thompson 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 2:42 p.m.

**Action Item:** Chairman Maupin brought the commissioners out of Executive Session per Idaho Code 74-206 1(b)-Evaluation at 3:24 p.m. Commissioner Caldwell made a motion to go the

Board of County Commissioners Meeting  
March 9, 2026

direction that was discussed in executive. Commissioner Thompson seconded the motion. All in favor, motion passed to approve the direction that was discussed in executive session.

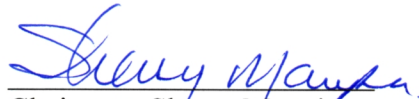
**Action Item:** Commissioner Thompson made a motion to take the Brown Construction matter off the table. Commissioner Caldwell seconded the motion. All in favor, motion passed to approve taking the Brown Construction matter off the table.

Kerstin Dettrich from the road department spoke on behalf of the road department.

Kendra and Colt Brown spoke on behalf of themselves.

Chairman Maupin expressed that she would like to see a development agreement be put in so they can get started. She expressed the need for flexible wording. Allow you to get going on your project while we get this in place. Chairman Maupin made a motion to allow Brown Construction Yard Development to move forward pending a development agreement which will outline the restrictions placed upon the property and allow for further negotiation before finalized. Commissioner Caldwell seconded the motion. All in favor, motion passed to allow Brown Construction Yard Development to move forward pending a development agreement which will outline the restrictions placed upon the property and allow for further negotiation before finalized.

The commissioners adjourned at 3:59 p.m.

  
Chairman, Sherry Maupin

Attest:

  
Gabrielle Knapp, Clerk

# Valley County Board of County Commissioners

P.O. 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

## VALLEY COUNTY COMMISSIONERS MEETING AGENDA Monday March 9, 2026

**GABRIELLE KNAPP**  
*Clerk*  
gknapp@valleycountyid.gov

**Valley County adheres to ADA requirements. If anyone requires an accommodation, please contact the County Clerk, Gabby Knapp 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 **Action Item:** Call to Order – Pledge of Allegiance – Approve Agenda
- 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 March 2, 2026
- 9:15 Presentation from Valley County Veterans Service Officer – Jamie Coffey Kelly
- 9:45 **Action Item:** Workshop to Discuss Proposed Administrative Assistant for Commissioner’s Position
- 9:55 **Action Item:** Approve Bid for Desk Replacement
- 10:00 **Action Items:** Property Tax Exemptions Applications – Assessor, Sue Leeper  
**63-602c Applications:**  
RP18N03E307943 Payette Riverwalk Alliance, Inc.  
RP18N03E308145 Payette Riverwalk Alliance, Inc.  
RPM0171004010B St. Lukes McCall Auxiliary, Inc.  
RPM0171004007A St. Lukes McCall Auxiliary, Inc.
- 63-602W**  
Developer Discount Exemption Applications MccAll River Ranch Company
- 10:30 Presentation from Payette Land Trust-Craig Utter
- 11:00 Workshop on Valley County Waterways Ordinances –Recreation Director, Dave Bingaman

12:00 Recess for Lunch

1:00 Update on Commissioners Boards

1:15 **Action Item:** Request for New Position – Building Director, Annette Derrick

1:30 **Public Hearing/Action Item:** Appeal for Stor-It Self Storage – McCall (379 Elo Rd and TBD Elo Rd) DR-15-14 and SR-25-05; Idaho Code 67-6521 – Planning and Zoning Director, Cynda Herrick

3:30 **Action Item:** Brown Construction Yard Development Agreement Negotiation – Planning and Zoning Director, Cynda Herrick

4:00 Opportunity for General Public to Present to Commissioners

4:15 **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

Adjourn

COMMISSIONERS FUTURE MEETING DATE  
Monday March 23, 2026

# Valley County Board of County Commissioners

P.O. 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

**GABRIELLE KNAPP**  
*Clerk*  
gknapp@valleycountyid.gov

## NOTICE OF SPECIAL MEETING OF THE BOARD OF THE VALLEY COUNTY COMMISSIONERS

NOTICE is hereby given that the Board of Valley County Commissioners will hold a Special Meeting, Wednesday, March 11, 2026, beginning at 10:00 a.m. at the Valley County Courthouse, 219 N Main St Cascade, Idaho.

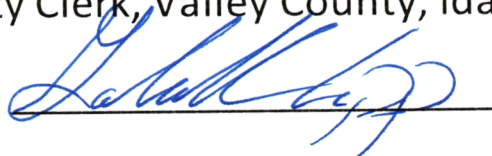
Dated at Cascade, Idaho this 9th day of March 2026

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

10:00 am **Action Item:** Executive Session per Idaho Code 74-206 1(f)-"To communicate with legal counsel for the public agency to discuss the legal ramifications of and legal options for pending litigation, or controversies not being litigated but imminently likely to be litigated. The mere presence of legal counsel at an executive session does not satisfy this requirement."-Litigation

Adjourn

Douglas A. Miller, Valley County Clerk, Valley County, Idaho.

  
\_\_\_\_\_  
Gabrielle Knapp, Clerk

---

# PAYETTE LAND TRUST

CONSERVING THE RURAL LANDSCAPE OF WEST CENTRAL IDAHO  
A NON PROFFIT 501 (C)3 CONSERVATION ORGANIZATION

March 9, 2026

VALLEY COUNTY BOARD OF COUNTY COMMISSIONERS

Sherry Maupin, Chairman of the Board

Neal Thompson, Commissioner

Katlin Caldwell, Commissioner

PO Box 1350

219 N. Main Street

Cascade, Idaho 83611

RE: Valley County Waterways Ordinance

Dear Board of County Commissioners,

Thank you for granting Payette Land Trust (PLT) time to discuss the Valley County Waterways Ordinance regarding motorized watercraft on the tributaries of Lake Cascade and the North Fork of the Payette River. We appreciate all the hard work, good decision making and Governance by this body that went into the current Ordinance. PLT participated in the drafting of the current ordinance, specifically the section relating to the Payette River 4-5-6 (B), and continues to be concerned about motorized watercraft use on the Payette River and Lake Fork creek, as we are holders of conservation easements along the river and are landowners along the creek.

Our first and foremost concern was and is public safety for downstream floaters as river use continues to grow. Over the years, PLT worked incredibly hard with Payette Riverwalk Alliance (PRA) to establish a public take-out which caters to local families and visitors alike. Creating a public take-out allows floaters putting in at the City of McCall's River front park will have a legal and safe way to egress the river downstream. Increasing accessibility for the public will in turn bring increased activity for floating as well as fishing, swimming for people and dogs over multiple seasons of the year.

Adding motorized traffic brings the possibility of an unsafe environment for people and wildlife along the river. Motorized traffic will also infringe on the serenity of the property owners along the river as well as river users.

PLT supports the strong work the commissioners did on the current waterways ordinance and especially section 4-5-6 (B) helping to make sure the public has a safe and enjoyable float on this section of the river.

We propose adding a short 6-word amendment to maintain and enhance a safe environment along the creeks and rivers in this area by adding "Tributaries of Lake Cascade and the" in two places of section 4-5-6 (B) to read:

B. **Tributaries of Lake Cascade and the** North Fork Payette River, North Of Lake Cascade - No Motor Driven Vessel Area: It shall be unlawful for any person to operate, or allow to be operated, a motorized vessel at any time on the **Tributaries**

---

of Lake Cascade and the North Fork of Payette River from its confluence with Lake Cascade at Fisherman's Bridge upstream to the dam at the south end of Payette Lake.

We believe this amendment does not change the intent of the section but extends the language to other waterways experiencing this same issue, helping to promote uniformity and maintain consistency.

Because this is not a change of "Intent", we believe this could be done in the same manner used for the two most recent County Code amendments pertaining to snowmobile parking lot rules in October/November 2025 and Code changes for driveway BMPs, riparian areas, wildland interface and several other minor code changes that were coupled with the Comp Plan amendment in October - December of 2025.

By doing so, this Body could easily address the two issues before it concerning motorized watercraft on the rivers and creeks in this area, Safety and Private Property rights.

We believe the IDAHO SAFE BOATING ACT, originally passed in 1986, provides guidance for making such an amendment.

In section 67-7031. MARKING OF WATER AREAS-- PROCEDURES-- LOCAL RULES.

Number (24) in part states "... Nothing in this chapter shall be construed to prevent the adoption of any ordinance or local law relating to operation and equipment of vessels, as long as such ordinances are not in conflict with the provisions of law." And

Number (25) in part states..." , provided the ordinances are intended to promote or protect the health, safety, and general welfare of its citizenry."

Our safety concern stems from the potential operations of motorized watercraft moving upriver while experiencing encounters with downstream float traffic, swimmers and in-river fishing.

In section 67-7077. OPERATION OF VESSELS.

It states in part "It shall be unlawful for any person to operate any vessel on the water of this state: (a) In a negligent manner as prescribed in section 67-7017 , Idaho Code, while within one hundred (100) feet of another vessel; or (b) At a speed greater than no wake or five (5) miles per hour while within one hundred (100) feet of a dock, swimmer or other person in the water,..."

Section 67-7017. NEGLIGENCE OPERATION.

In part states: (1) It shall be unlawful for any person to operate any vessel on the waters of the state of Idaho in a careless or heedless manner so as to be indifferent to any person or property of other persons, or at a rate of speed greater than will permit him in the exercise of reasonable care to bring the vessel to a stop within the assured clear distance ahead,..."

Our concern is that there are very few places on the tributaries of Lake Cascade and the NF Payette River which are greater than 100 ft wide, making it nearly impossible to keep the required separation. For example, on the NF Payette River:

Smylie bridge is approx. 100 ft wide,  
PRA take-out is approx. 83ft wide and  
River Font Park put-in is approx. 90 wide ft.

The meandering oxbow nature of these rivers and streams provide limited sight distance while traveling upstream at speed. This makes it incredibly challenging for an operator to meet the requirements of these sections of the Idaho Safe Boating act:

67-7017. NEGLIGENT OPERATION.  
67-7019. SPEED.  
67-7025. INTERFERENCE WITH NAVIGATION  
67-7077. OPERATION OF VESSELS.  
(Among others)

Every time an operator could not see a clear path ahead, potentially occurring at any bend in the river, they would need to travel at 5 miles per hour to be in compliance with the Idaho Safe Boating Act.

Allowing motorized watercraft on these sections of rivers and creeks will place operators in situations which could easily violate the Idaho Safe Boating act, basically because there is just not enough space to operate safely with other river users.

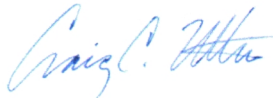
PLT has heard from many concerned citizens and organizations about this issue and even understand there is a citizen lead petition by a local group with a significant number of signatures currently circulating asking for continued nonmotorized use on the river. This is why we propose reaffirming and strengthening the current ordinance we all worked so hard on creating in 2020.

Payette Land Trust and Valley County are similar in the fact we are both institutions in perpetuity and will always be here working to find balance in our region.

As Idaho and Valley County grows and changes, the need for updated and amended ordinances will be ever present and PLT is always here to help.

Thank you

Sincerely,



Craig Utter, Executive Director

Attachments:

Proposed amendment to Chapter 5: Valley County Waterways Ordinance section: 4-5-6 (B)

Supporting references from the Idaho Safe Boating Act: section 67-7031. MARKING OF WATER AREAS-- PROCEDURES-- LOCAL RULES.

Supporting references from the Idaho Safe Boating Act: section 67-7077. OPERATION OF VESSELS, Section 67-7017. NEGLIGENT OPERATION, 67-7019. SPEED and 67-7025. INTERFERENCE WITH NAVIGATION

PLT Letter in support of the Draft Valley Co Waterways Ordinance 2020

PROPOSED AMENDMENT TO CHAPTER 5: VALLEY COUNTY WATERWAYS ORDINANCE SECTION: 4-5-6 (B)

4-5-6: ADDITIONAL OPERATIONAL RULES, REGULATIONS AND BEHAVIORAL STANDARDS FOR CERTAIN PUBLIC WATERWAYS IN VALLEY COUNTY:

In addition to the forgoing regulation that apply to all public waters in Valley County, the Board of Valley County Commissioners has determined, through citizen reports and recommendations of the Valley County Waterways Advisory Committee, that it is in the best interests of the citizens of the county and those who wish to use and enjoy the waterways of the county to institute certain restrictions on the use on certain public waters within the county.

The following regulations apply to all users of the specified waterbodies, with the exception of law enforcement officials acting in their official capacity:

A. Lake Cascade: No Wake Safe Water Zone shall exist within three hundred feet (300') of any Lake Cascade shoreline. Provided, however, the following exceptions shall apply:

1. Lake Cascade, Boulder Creek Arm, Gold Fork Arm, Lake Fork Arm, and the shoreline of Sugarloaf Island unless otherwise provided by law a No Wake Safe Water Zone of 100 feet from docks, structures, and persons in the water.

2. Lake Cascade, Willow Creek: No Wake Zone - It shall be unlawful for any person to operate, or allow to be operated, a vessel on the Willow Creek area leading into Southwest Idaho Senior Citizens Recreation Association Campground off the Boulder Creek Arm at any time in such a manner as to create a wake.

B. Tributaries of Lake Cascade and the North Fork Payette River, North Of Lake Cascade - No Motor Driven Vessel Area: It shall be unlawful for any person to operate, or allow to be operated, a motorized vessel at any time on the Tributaries of Lake Cascade and the North Fork of Payette River from its confluence with Lake Cascade at Fisherman's Bridge upstream to the dam at the south end of Payette Lake.

C. North Fork Payette River, North Of Payette Lake - No Motor Driven Vessel Area: It shall be unlawful for any person to operate, or allow to be operated, a motorized vessel at any time on the North Fork of Payette River from its confluence with Payette Lake at North Beach, upstream to Upper Payette Lake.

D. Payette Lake And Upper Payette Lake:

1. No Wake Safe Water Zone: A No Wake Safe Water Zone shall exist within three hundred feet (300') of any Payette Lake shoreline. Provided, however, the following exceptions shall apply:

a. Unless otherwise provided by state law, a no wake safe water zone shall not exist off the shoreline of Channel Island, Cougar Island, and Shellworth Island in Payette Lake.

b. Unless otherwise provided by state law, a no wake safe water zone shall not exist off the shoreline in the waters of The Narrows.

2. The Valley County Board of County Commissioners may also adopt, by resolution, after notice, maps and/or a series of maps that may be supplemental to items already adopted within this ordinance and may be used as reference materials.

E. Warm Lake - No Wake Zone During Certain Hours: It shall be unlawful for any person to operate, or allow to be operated, any vessel on Warm Lake on any day in such a manner as to create a wake between the hours of six o'clock (6:00) P.M. and eleven o'clock (11:00) A.M. (Ord. 20-11, 6-15-2020)

TITLE 67 STATE GOVERNMENT AND STATE AFFAIRS CHAPTER 70 IDAHO SAFE BOATING ACT

67-7031. MARKING OF WATER AREAS-- PROCEDURES-- LOCAL RULES.

(24) The provisions of this chapter shall govern the operation, equipment, numbering, and all other matters relating thereto whenever any vessel shall be operated on the waters of this state or when any activity regulated by this chapter shall take place thereon. Nothing in this chapter shall be construed to prevent the adoption of any ordinance or local law relating to operation and equipment of vessels, as long as such ordinances are not in conflict with the provisions of law.

(25) Any political subdivision of the state of Idaho may at any time, but only after sufficient public notice is given, adopt local ordinances with reference to the operation of vessels on any waters within its territorial limits or with reference to swimming within areas of intense or hazardous vessel traffic, provided the ordinances are intended to promote or protect the health, safety, and general welfare of its citizenry.

(26) Any political subdivision of the state of Idaho may at any time, but only after sufficient public notice is given, adopt ordinances that establish operational zones for personal watercraft on any waters within its territorial limits. Personal watercraft operational zone designations are limited to:

- (a) No wake or less than five (5) miles per hour;
- (b) Personal watercraft only;
- (c) No personal watercraft allowed; or
- (d) Distance from shoreline.

67-7003. DEFINITIONS. In this chapter:

(20) "Personal watercraft" means a small vessel that uses an outboard motor or an inboard motor powering a water jet pump as its primary source of power and is designed to be operated by a person sitting, standing, or kneeling on, rather than in the conventional manner of sitting or standing inside, the vessel.

---

PLT provided Supporting Documentation: Operations

TITLE 67 STATE GOVERNMENT AND STATE AFFAIRS CHAPTER 70 IDAHO SAFE BOATING ACT

67-7017. NEGLIGENT OPERATION. (1) It shall be unlawful for any person to operate any vessel on the waters of the state of Idaho in a careless or heedless manner so as to be indifferent to any person or property of other persons, or at a rate of speed greater than will permit him in the exercise of reasonable care to bring the vessel to a stop within the assured clear distance ahead, and whosoever shall do so is guilty of the crime of negligent operation and shall be punished as provided in this chapter. (2) Negligent operation includes but is not limited to becoming airborne or completely leaving the water while crossing the wake of another vessel at an unsafe distance from the vessel creating the wake; weaving through congested traffic; and operating at such a speed and proximity to another vessel, a person, or property of other persons so as to require the operator to swerve at the last moment to avoid collision.

67-7019. SPEED. It shall be unlawful for any person to operate a vessel on the waters of the state of Idaho at a speed or under conditions that cause any damage to or affects the safety of other vessels, docks, shoreline installations or any other property or person.

67-7025. INTERFERENCE WITH NAVIGATION. It shall be unlawful for any person to operate any vessel on the water of this state in a manner that shall unreasonably or unnecessarily interfere with other vessels or with free and proper navigation on the waterways of the state. Violation of the rules of the road shall constitute interference.

67-7077. OPERATION OF VESSELS. It shall be unlawful for any person to operate any vessel on the water of this state: (a) In a negligent manner as prescribed in section 67-7017 , Idaho Code, while within one hundred (100) feet of another vessel; or (b) At a speed greater than no wake or five (5) miles per hour while within one hundred (100) feet of a dock, swimmer or other person in the water, except when safely pulling a water skier from a dock, or when safely dropping off a water skier at or near a dock, or when the swimmer or other person in the water is the vessel's water skier. Except when dropping off a skier at or near a dock all efforts shall be made to reasonably minimize the time and distance the vessel shall travel inside the one hundred (100) foot zone while operating at speeds greater than no wake or five (5) miles per hour.

# Payette Land Trust

Conserving the rural landscape of West Central Idaho

a non profit 501 (c)3 Conservation Organization

April 4<sup>th</sup>, 2020

Valley County Commissioners  
Elt Hasbrouck  
Sherry Maupin  
Dave Bingaman

Dear Valley County Commissioners,

The Payette Land Trust (PLT) applauds and supports the strong defining positive environmental language used by the Commissioners in the Resolution portion of the Draft Valley County Waterways Ordinance. This language describes the importance of protecting and conserving our high-quality waterways and the adjoining natural habitat. This language aligns with the PLT's Payette River Basin (PRB) Initiative.

The Goal of the PRB Initiative is to permanently conserve a connected corridor from the Payette Lake inlet to Cabarton Bridge along the main stem of the North Fork Payette River. This effort will allow for access, recreation and movement of both people and wildlife within the corridor, while conserving the existing natural beauty and water quality.

As the Ordinance moves through the hearing and the eventual final drafting stages, the Payette Land Trust strongly supports retaining the specific Resolution language in the final draft of the ordinance as currently written.

*WHEREAS, Residents of Valley County desire to protect the area's natural environment including the special and high-quality fresh waters of the County's waterways, recognizing that such outstanding natural attributes contribute to tourism, to the overall economic well-being, and to the quality of life enjoyed and appreciated by both residents and visitors alike: and,*

*WHEREAS, Residents of Valley County value the peace and quiet associated with waterway experiences; and,*

*WHEREAS, improper operation of vessels can impose a danger to the citizens who use the waters or live adjacent to Valley County lakes and waterways, and can diminish the quality of natural environment including the general peace and quiet of the waterways and their watersheds, diminish water quality, jeopardize shoreline stability and affect diverse wildlife habitat suitability in ways that will be mitigated by the terms of this ordinance;*



309 E. Lake Street  
McCall, ID 83638

PHONE (208) 634-4999  
EMAIL [info@payettelandtrust.org](mailto:info@payettelandtrust.org)  
WEBSITE [Payettelandtrust.org](http://Payettelandtrust.org)

The Payette Land Trust supports the designation of No Motor Driven Vessel Area's to specific portions of the North Fork of the Payette River. This designation provides for crucial boater safety and ensures the users an opportunity to engage with the surrounding natural environment. It also provides consideration for the wildlife which depend on these natural waterway corridors for crucial habitat. The Payette Land Trust strongly supports retaining the specific language in section 4-5-6 (B) and (C) of the final Rules and Regulations Chapter draft of the ordinance as currently written.

*4-5-6: Additional Operational rules, regulations and behavioral standards for certain public waterways in Valley County:*

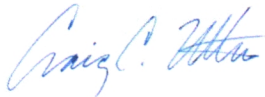
*B. North Fork Payette River, North of Lake Cascade – No Motor Driven Vessel Area: It shall be unlawful for any person to operate, or allow to be operated, a motorized vessel at any time on the North Fork of the Payette River from its confluence with Lake Cascade at Fisherman's Bridge, upstream to the dam at the South end of Payette Lake.*

*C. North Fork Payette River, North of Payette Lake – No Motor Driven Vessel Area: It shall be unlawful for any person to operate, or allow to be operated, a motorized vessel at any time on the North Fork of the Payette River from its confluence with Payette Lake at North Beach, upstream to Upper Payette Lake.*

The Land Trust envisions dedicated areas of open access and connectivity while encouraging people to take part in their environment. We believe in maintaining the region's pristine rivers, streams, meadows, and lakes for present and future generations. The PLT believes these aforementioned sections of the draft Ordinance align with the goals of the land trust.

Please feel free to reach out to the Trust if there are any questions or concerns.

Sincerely,



Craig Utter, Executive Director



Street Address  
309 E. Lake Street  
McCall, ID 83638  
Country

PHONE Enter phone  
FAX (208) 634-4999  
EMAIL [info@payettelandtrust.org](mailto:info@payettelandtrust.org)  
WEBSITE [Payettelandtrust.org](http://Payettelandtrust.org)

①  
THANK YOU FOR GIVING US THIS  
TIME & HEARING US ON THIS  
IMPORTANT ISSUE

MY NAME IS MARTIN RAND

I AM HERE REPRESENTING A  
NUMBER OF US FULL TIME RESEDENTS  
ALONG THE NORTH PAYETTE RIVER  
AND BORDERING THIS SECTION OF  
PLT BLACKHAWK EASEMENT

WE FEEL VERY FORTUNATE TO  
LIVE IN SUCH ~~A~~ TRULY AMAZING  
& SPECIAL PLACE

I WAS FIRST INTRODUCED TO M'CALL  
IN 1979 DOING BUSINESS IN THE  
SKI INDUSTRY & GLAD TO HAVE  
RETIRED HERE. (HOMETOWN)

I MADE MY CAREER IN THE SKI  
& OUTDOOR BUSINESS  
AND AM A SKIER, FLY FISHERMAN,  
CANOEIST, KAYAKER, HIKER, CLIMBER,  
HORSEMAN, ~~BIATL~~ SPORT MOTO ETC

②

WE ARE ON THIS SECTION OF THE RIVER YEAR AROUND ALMOST EVERYDAY AND HAVE COME TO KNOW IT WELL

THIS SECTION OF THE NORTH PAYETTE IS UNIQUE IN SO MANY WAYS

I HAVE NEVER SEEN A RIVER SO CLOSE TO A TOWN AND COMMUNITY THAT STILL CAN FEEL PEACEFULL AND REMOTE AND REMIND ME OF WILD RIVERS I HAVE TRAVELED & FISHERD OVER MY LIFE

WE SEE SO MANY DIVERSE USERS AND FIND A WIDE DEMOGRAPHIC OF PEOPLE..... NOT JUST ONE SPECIFIC GROUP.

AND YET WE SEE HOW MUCH GROWTH HAS COME TO THE AREA AND IS CONTINUEING.

WE FACE THE CHALLENGE OF MAINTAINING THE QUALITIES OF LIFE THAT BRING & KEEP US HERE

③

AND WE FOR SURE RUN THE RISK OF LOVING THIS PLACE TO DEATH.

I HAVE SEEN THIS HAPPEN IN SO MANY BEAUTIFUL PLACES

I TALK TO MANY PEOPLE ALONG THE RIVER . . . .

MY NEIGHBORS, PEOPLE FROM SURROUNDING AREAS, FISHERMAN, RAFTERS, CANOEIST, BIRDERS, HIKERS, SKATE SKIERS ETC

I CONSTANTLY SEE FAMILIES EITHER ON THE RIVER OR WALKING THE TRAIL

EVER SINCE THE ISSUE OF ALLOWING MINI JET BOATS & MOTOR POWERED WATERCRAFT ON THIS SECTION OF THE RIVER CAME UP NOT ONE OF THEM THOUGHT THAT THIS WAS A GOOD IDEA

- THESE ARE NOT PEOPLE ON SOME ONLINE PETITION . . . THESE ARE PEOPLE ACCUALLY ENJOYING BEING OUT HERE ON THE RIVER OR ALONG ITS BANKS

(4)

- SAFETY ~~IS~~ <sup>IS</sup> THE NUMBER ONE CONCERN
- IMPACT ON THE ENVIRONMENT IS ~~IS~~ NUMBER TWO

THIS IS NOT JUST ABOUT THE RIVER ITSELF  
IT IS MUCH BROADER THAN THAT.

- IT IS THE EFFORTS ON SURROUNDING COMMUNITY
  - ON LAW ENFORCEMENT & FIRST RESPONDERS
  - ON BUSINESSES
  - ON WILDLIFE & HABITAT
  - & MORE

WE SEE RAFTERS, CANOEISTS, KAYAKER, PADDLE BOARDERS BOTH INDIVIDUALS & FAMILIES & THEIR SAFETY IS OF UTMOST CONCERN.

THE RIVER IS NARROW, WINDING & MANY BLIND CORNERS & TURNS

5

I DON'T JUST THINK ABOUT DIRECT CONTACT BUT I THINK ABOUT PEOPLE TRYING TO AVOID A SPEEDING JET BOAT. THERE IS NO WAY THEY CAN MANUEVER QUICKLY & THE HAZARD OF TRYING TO GET OUT OF THE WAY WOULD LEAD TO POTENCIAL PANICK OR RUSHING & ENDING UP IN THE WATER & IN SERIOUS TROUBLE

ASIDE FROM THE PEOPLE USING THE RIVER WE HAVE AN INCREDIBLE WILDLIFE POPULATION & THIS IS IN PART TO THE PLT EASEMENT ALONG THE RIVER

THE DIVERSITY IS FANTASTIC MY NEIGHBOR HAS SEEN A COUGAR FAMILY CROSSING THE TRAIL & RIVER  
ELK, DEER, MOOSE, BEAVER, OTTER, ETC AS WELL

I AM CONSTENTLY AMAZED AT ALL THE WILDLIFE I SEE

6

THE LOG JAMS & TREE COVER  
PROVIDE CRITICAL HABITAT

WE CAN'T IMAGINE JET BOATS  
JUMPING OVER THEM LET  
ALONE CITAINSAWING THEM  
OUT OF THE RIVER AS THEY HAVE  
STATED COULD DO

WE HAVE ALL SEEN THE VIDEOS  
OF MINI JET BOATS

- THE AMOUNT OF VIEWS  
LEAD ME TO REALIZE THERE  
IS NO WAY ITS JUST 15  
BOATERS. → THE NUMBERS  
WOULD BE SIGNIFICANT

- THE USE OF DRONES ON  
THE AREA IS ANOTHER ISSUE  
AND IMPACT ON AVIAN SPECIES

- I THINK ABOUT THE BIRD  
POPULATION & MIGRATION  
PLUS ROUTES ALONG THIS RIVER

- THE IMPACT TO LAUNCH SITES  
AND THOSE NEAR THEM

- TRYING TO CONTROL ALL  
THINGS RELATED BY OUR  
LAW ENFORCEMENT &  
FIRST RESPONDERS

7

I COULD GO ON BUT

LASTLY I WANT TO ADDRESS  
THE ARGUMENT OF OPENING  
THE RIVER TO EVERYONE AND  
ALL FORMS OF USE OR  
CLOSE IT TO ALL

THIS IS A REDICULOUS THING  
TO SAY

~~WITH~~

WITH OUR WILDERNESS & FOREST  
AREAS WE REGULATE VARIOUS  
USES SUCCESSFULLY

- SOME AREAS ARE FOR HIKERS,
- SOME NO MOTORIZED <sup>VEHICLES</sup> LIKE FOR  
PEDDLE MT BIKES & HORSES
- SOME FOR MOTORCYCLES SINGLE TRACK
- SOME FOR WIDER SIDE BY SIDES

- THIS IS IMPORTANT TO KEEP  
IN MIND

- THANK YOU FOR THIS TIME TO  
SPEAK

Valley County Commissioners,

Please find an application from McCall River Ranch Company for a 63-602W exemption. Also known as the Developer Discount.

After reviewing and corresponding back and forth with McCall River Ranch, I believe that they have complied with the requirements of 63-602W and are eligible for a -75% reduction on their assessed value for 2026. As soon as McCall River Ranch sells the lot or starts construction of any nature, the exemption will be removed per Idaho Code.

The Assessor's Office has reviewed the attached application and has found that not all the parcels listed on the application qualify for the exemption.

The parcel numbers that qualify for the exemption under Idaho Code 63-602W are:

- RPM07380050400
- RPM07380050410
- RPM07380050420
- RPM07380050430
- RPM07380050440
- RPM07380050450
- RPM07380050460
- RPM07380050470
- RPM07380050480
- RPM07380050490
- RPM07380050500
- RPM07380050660
- RPM07380050670
- RPM07380050680
- RPM07380050690
- RPM07380050700

- RPM07380050710
- RPM07380060150
- RPM07380060160
- RPM07380060170
- RPM07380060180
- RPM07380060190
- RPM07380060200
- RPM07380060210
- RPM07380060220
- RPM07380060230
- RPM07380070720

The parcel numbers on the application that do not qualify under Idaho Code 63-602W are:

- RPM00000206160- Rural piece of ground; undeveloped. 12.5299 acres
- RPM00000197655 - Rural piece of ground; undeveloped. 38.00 acres
- RPM00000205660 - Rural piece of ground; undeveloped. 7.8252 acres
- RPM00000300005 - Rural piece of ground; undeveloped 16.60 acres
- RPM00000207704 - Rural piece of ground; undeveloped and currently receiving ag exemption. 55.3714 acres
- RPM071600000G0 - Has been platted as open space/common area. Zero value. 12.7167 acres

Please let me know if you have any questions or concerns,

*Sue Leeper*  
Sue Leeper

Valley County Assessor

208.315.1740

208.382.7132



VALLEY COUNTY ASSESSOR  
APPLICATION FOR SITE IMPROVEMENTS  
ASSOCIATED WITH LAND EXEMPTION  
IDAHO CODE 63-602W

PLEASE SUBMIT TO:  
VALLEY COUNTY ASSESSOR'S OFFICE  
P.O. BOX 1359 CASCADE, ID 83611  
Phone (208) 382-7126 / Fax (208) 382-7187  
assessor@co.valley.id.us

A description of the property for which this application is being made must be submitted. This description must contain parcel numbers, site address, (if assigned) lot and block numbers and the current assing prices. Multiple parcels may be included in one application, provided the parcels are under the same ownership. Only one subdivision per application. Please use an additional page to submit parcel list

Legal Owner (s) of Record: McCall River Ranch Co  
Mailing Address: P.O. Box 25523 Contact: Elizabeth H Wood  
City, State: McCall 210 2444 N. 117th  
Zip Code: 83608 Phone #: 208-634-2448  
Email Address: admin@river-ranch-mccall.com

APPLICATION MUST BE FILED BY APRIL 15TH

1. Subdivision Name: Phase 2 2. Date Plat was recorded: 7/20/03  
3. Acquisition Date of Development Land: 1985  
4. Purchase Price of Development Land: 6000,000  
5. Total Cost of SITE IMPROVEMENTS: 7,500,000

6. Were all of the SITE IMPROVEMENTS (infrastructure) in place on January 1st? Yes  No  if no, please explain  
Construction has not begun due to economic cost + cond.  
7. Please list an extraordinary (non-typical) development expenses:  
Installing City water + City requirement to the 6.5 Mo

SITE IMPROVEMENT EXEMPTION ELIGIBILITY DETERMINATION

- To be eligible for a Site Improvement Exemption, Idaho Code 63-602W, the land developer must provide sufficient proof that:
1. Does developer hold the land on which the site improvements have been made? Yes  No
  2. The developer made or caused to be made the site improvements on the land? Yes  No
  3. The real property is held by the land developer for sale or consumption in the course of their business? Yes  No
  4. The developer is the owner or in possession of the land under a land sale contract? Yes  No

I attest that according to Idaho Statute 63-602W (4) BUSINESS INVENTORY EXEMPT FROM TAXATION, that the title to the real property described in this application is held by a "legal entity of which at least fifty percent (50%) is owned by the land developer, the land developer's original entity or the same principals who owned the land developer's original entity" and that the statements of fact contained in this application are true.

*Elizabeth H Wood* President  
Owner Signature Date Title

DENIAL / LOSS OF THE EXEMPTION FOR SITE IMPROVEMENTS

The destruction for site improvements provided in section 63-602W (4), Idaho Code, shall be deemed/lost when construction of any buildings or structural components of buildings is begun or when the real property is conveyed to a third party at any time following the installation of the site improvements.

a. Conveyance. The real property is conveyed to a third party (a legal entity of which less than fifty percent (50%) is owned by the land developer shall be considered a conveyance and result in denial/loss of this exemption.) Proof will be required. The burden is on the claimant to establish clearly a right to exemption.

b. Timing. Site improvements losing this exemption shall be subject to assessment and taxation in accordance with the change of status provisions of section 63-602W, Idaho Code.

Commissioner Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
Commissioner Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
Commissioner Signature: \_\_\_\_\_ Date: \_\_\_\_\_

JAN 2 2026



December 9, 2025

Valley County Tax Collector

c/o Valley County Treasurer's Office

Ms. Johanna Defoort, Treasurer

PO Box. 1350

Cascade, ID 83611

Dear Ms. Defoort,

McCall River Ranch Company is requesting a review of our current assessments associated with the River Ranch Subdivision Phase 2 and adjacent non platted lots. We believe all the lots in Phase 2 qualify for the Site Improvement Exemption. Phase 2 lots currently are non-improved raw land awaiting the installation of all utilities, roads, and water. In our previous Phases such as Phase 1 A Lot 33, Block 2 RPM 05490020330, land value is assessed at 352,437, Site Improvement Exemption is applied at -264,328 to arrive at a taxable value of 88,109. The Site Improvement Exemption makes

Please see the below table of affected lots by RPM that Site Improvement Exemption has not been applied:

Lot 2	RPM07380060230	✓
Lot 15	RPM 07380060150	✓
Lot 16	RPM 07380060160	✓
Lot 17	RPM 07380060170	✓
Lot 18	RPM 07380060180	✓
Lot 19	RPM 07380060190	✓
Lot 19	RPM07380060190	✓
Lot 20	RPM07380060200	✓
Lot 21	RPM 07380060210	✓



[Draft] Developer Discount Application for McCall River Ranch phase 2

From
Draft saved Tue 2/17/2026 12:36 PM
To shannon@riverranchmccall.com <shannon@riverranchmccall.com>; admin@riverranchmccall.com <admin@riverranchmccall.com>
Cc June Fullmer <jfullmer@valleycountyid.gov>

Elizabeth and Shannon,

My staff has reviewed your application for the 63-602W exemption and have handed over their research and findings to me.

After reviewing the submitted application, it is our opinion that the properties do not qualify for the exemption under 63-602W.

Per Shannon Thompson, Executive Assistant for the McCall River Ranch Company, "the properties listed on the application are not listed for sale."

Idaho Code 63-602W(4) specially states; "Site improvements that are associated with land, such as roads and utilities, on real property held by the land developer, either as owner or vendee in possession under a land sale contract, for sale or consumption in the ordinary course of the land developer's business until other improvements, such as buildings or structural components of buildings, are completed or the real property is conveyed to a third party."

Since the properties are not listed for sale; they will not qualify for the developer discount.

In doing our due diligence, we also contacted Shauna Roeber with the Idaho State Tax Commission, who is the Consulting Appraiser for Valley County and asked for her opinion regarding your application and Idaho Code 63-602W. She then discussed it with Alan Dornfest, The Property Appraisal Bureau Chief with the Idaho State Tax Commission and the other six consulting appraisers that are employed with the Property Appraisal Bureau. They agreed unanimously due to the properties not being actively marketed as per 63-602W(4) requirements; that they do not qualify for the exemption.

Sincerely,

Sue Leeper

Please update all information to my new email sleeper@valleycountyid.gov

without site improvements as shall be determined by a comparative market analysis of a similarly situated parcel or parcels of real property that have not been improved with such site improvements contemplated by this subsection. In the case the market value of land without site improvements cannot be reasonably assessed because of the absence of comparable sales, an exemption value of seventy-five percent (75%) of the market value of an exemption value shall be granted to that parcel. An land with site improvements shall be granted to that parcel. An application is required for the exemption provided in this subsection in the first year the exemption is claimed; in subsequent consecutive years the first year the exemption is required. The application must be made to the board of county commissioners by April 15 and the taxpayer and county assessor must be notified of any decision and assessment of property by May 15. The decision or assessment of property, or both, of the board of county commissioners may be appealed to the county board of equalization no later than the fourth Monday in June. The applicant shall notify the board of county commissioners in writing of any change in eligibility for the county commissioners by April 15.

History:
[63-602W, added 1996, ch. 98, sec. 7, p. 357; am. 1997, ch. 242, sec. 1, p. 703; am. 1998, ch. 95, sec. 1, p. 341; am. 2012, ch. 192, sec. 1, p. 517; am. 2013, ch. 276, sec. 1, p. 714; am. 2021, ch. 360, sec. 3, p. 1115.]

How current is this law?



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

TITLE 63
REVENUE AND TAXATION
CHAPTER 6
EXEMPTIONS FROM TAXATION

63-602W. BUSINESS INVENTORY EXEMPT FROM TAXATION - BUSINESS INVENTORY THAT IS A COMPONENT OF REAL PROPERTY THAT IS A SINGLE FAMILY DWELLING. The following property is exempt from property taxation: business inventory. For the purpose of this section, "business inventory" means all items of tangible personal property or other property, including site improvements, described as:

(1) All livestock, fur-bearing animals, fish, fowl and bees.
(2) All nursery stock, stock-in-trade, merchandise, products, finished or partly finished goods, raw materials, and all forest products, subject to the provisions of chapter 17, title 63, Idaho Code, supplies, containers and other personal property that is held for sale or consumption in the ordinary course of the taxpayer's manufacturing, farming, wholesale jobbing, or merchandising business.

(3) Residential improvements never occupied. Once residential improvements are occupied as defined in section 63-317, Idaho Code, they shall be subject to the tax provided by section 63-317, Idaho Code. The provisions of section 63-602W, Idaho Code, shall not apply to the exemption provided by this subsection. The exemption provided by this subsection applies only to improvements to real property, and only until first occupied. For purposes of this section, the term "residential improvements" means only:

(a) Single family residences; or
(b) Residential townhouses; or
(c) Residential condominium units.

The nonresidential portion of an improvement to real property that is used or is to be used for residential and nonresidential purposes does not qualify for the exemption provided by this section. If an improvement contains multiple residential units, each such unit shall lose the exemption provided in this section when it becomes occupied.

(4) Site improvements that are associated with land, such as roads and utilities, on real property held by the land developer, either as owner or vendee in possession under a land sale contract, for sale or consumption in the ordinary course of the land developer's business until other improvements, such as buildings or structural components of other improvements, such as buildings or structural components of buildings, are completed or the real property is conveyed to a third party. For purposes of this subsection, a transfer of title to real property to a legal entity of which at least fifty percent (50%) is owned by the land developer, the land developer's original entity or the same principals who owned the land developer's original entity shall not be considered a conveyance to a third party. For purposes of this subsection, the amount of the exemption shall be the difference between the market value of the land with site improvements and the market value of the land

Re: Developer Discount Application for McCall River Ranch phase 2

From Elizabeth Hart Wood <admin@riverranchmccall.com>
Date Wed 2/25/2026 2:28 PM
To Sue Leeper <sleeper@valleycountyid.gov>; Eddy Wilhoit <eddy@riverranchmccall.com>
Cc June Fullmer <jfullmer@valleycountyid.gov>; Brian Oakey <boakey@valleycountyid.gov>; Shannon Thomson <shannon@riverranchmccall.com>

2 attachments (2 MB)
REIMasterAgreementAddendum (1).pdf; RRMasterListingSiteAND (1).pdf

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good Afternoon Sue,

Please find the attached listing agreement for Phase 2 at River Ranch. Please note the listing agreement has been in place since June 1, 2022.

Again, please let us know if we can provide any additional information to assist in the review of our application for the 63-602W exemption.

Best, Elizabeth

From: Sue Leeper <sleeper@valleycountyid.gov>
Sent: Tuesday, February 17, 2026 2:43 PM
To: shannon@riverranchmccall.com <shannon@riverranchmccall.com>; admin@riverranchmccall.com <admin@riverranchmccall.com>
Cc: June Fullmer <jfullmer@valleycountyid.gov>; Brian Oakey <boakey@valleycountyid.gov>
Subject: Developer Discount Application for McCall River Ranch phase 2

Elizabeth and Shannon,

My staff has reviewed your application for the 63-602W exemption and have handed over their research and findings to me.

After reviewing the submitted application, it is our opinion that the properties do not qualify for the exemption under 63-602W.

Per Shannon Thompson, Executive Assistant for the McCall River Ranch Company, "the properties listed on the application are not listed for sale."

Idaho Code 63-602W(4) specially states: "Site improvements that are associated with land, such as roads and utilities, on real property held by the land developer, either as owner or vendee in possession under a land sale contract, for sale or consumption in the ordinary course of the land developer's business until other improvements, such as buildings or structural components of buildings, are completed or the real property is conveyed to a third party."

Since the properties are not listed for sale; they will not qualify for the developer discount.

In doing our due diligence, we also contacted Shauna Roeber with the Idaho State Tax Commission, who is the Consulting Appraiser for Valley County and asked for her opinion regarding your application and Idaho Code 63-602W. She then discussed it with Alan Dornfest, The Property Appraisal Bureau Chief with the Idaho State Tax Commission and the other six consulting appraisers that are employed with the Property Appraisal Bureau. They agreed unanimously due to the properties not being actively marketed as per 63-602W(4) requirements; that they do not qualify for the exemption.

Sincerely,

Sue Leeper

Please update all information to my new email [sueleeper@valleycountyid.gov](mailto:sueleeper@valleycountyid.gov)

Sue Leeper  
Valley County Assessor  
208-382-7132  
219 N. Main St. / PO Box 1350  
Cascade, ID 83611

**ADDENDUM # Twelve** (All addendums shall be numbered sequentially.)  
**RE-16A BROKER AGREEMENT ADDENDUM**  
OCTOBER 2021 EDITION

1 Date: February 24, 2026 MLS# (if applicable): \_\_\_\_\_

2  
3 Property Address (if applicable): River Ranch Subdivision

4 This is an ADDENDUM to the:

5  Buyer Representation Agreement

6  Seller Representation Agreement

7  Compensation Agreement with Buyer

8  Compensation Agreement with Seller

9  
10  
11 The above indicated agreement is hereafter referred to as the Original Broker Agreement ("Addendum" means that the information below is added to the Original Broker Agreement (such as lists or descriptions) and/or means this form is being used to change, correct or revise the agreement (such as modification, addition or deletion of a term).

12  
13 ORIGINAL BROKER AGREEMENT DATED: June 1, 2022

14  
15 BROKER: Cheri Reeves

16  
17 BUYER(S) or SELLER(S): McCall River Ranch Company

18  
19 The undersigned parties hereby agree to amend the above stated Original Broker Agreement as follows:

20  
21  The TERM of the Original Broker Agreement is modified and shall now expire at 11:59pm on July 31, 2027

22  
23  The TERM of the Original Broker Agreement shall expire immediately.

24  
25  The PRICE stated in the Original Broker Agreement is changed to \$ \_\_\_\_\_

26  
27  The BROKERAGE FEE is changed to a total brokerage fee of \_\_\_\_\_% of the contract or purchase price OR \$ \_\_\_\_\_

28  
29  The representation shall be a co-representation agreement with the following Brokerages \_\_\_\_\_

30  
31 and \_\_\_\_\_ each Brokerage having the right to represent Buyer and/or Seller exclusive of all other Brokers.

32  
33 (Note: If utilizing this option all Brokers must sign this agreement).

34  Other: 1) Marketing Plan: Exhibit A (Marketing Plan) attached to the Listing Agreement is hereby deleted in its entirety and replaced with Exhibit C (Marketing Plan), attached hereto and incorporated herein.

35  
36 2) Phase II TBA: The Property Description for Phase II shall consist of any parcel identified on Exhibit D (Phase II), attached hereto and incorporated herein.

37  
38  
39  
40  
41

42  
43 To the extent the terms of this ADDENDUM modify or conflict with any provisions of the Original Broker Agreement including all prior Addendums, these terms shall control. All other terms of the Original Broker Agreement including all prior Addendums not modified by this ADDENDUM shall remain the same. Upon its execution by Broker and Buyer or Seller, this agreement is made an integral part of the Original Broker Agreement.

44  
45 AGENT or BROKER (on behalf of Brokerage): Cheri Reeves 02/24/2026 12:57 PM

46  
47 CO-AGENT or BROKER (on behalf of Brokerage): Cheri Reeves Date: \_\_\_\_\_

48  
49 BUYER: \_\_\_\_\_ Date: \_\_\_\_\_

50  
51 BUYER: \_\_\_\_\_ Date: \_\_\_\_\_

52  
53 SELLER: Elizabeth Hart Wood 02/24/2026 07:01 PM

54  
55 SELLER: Elizabeth Hart Wood Date: \_\_\_\_\_

56  
57

This form is printed and distributed by the Idaho Association of REALTORS®, Inc. This form has been designed and is provided for use by the real estate professionals who are members of the Idaho Association of REALTORS®, Inc. USE BY ANY OTHER PERSON IS PROHIBITED. © Copyright Idaho Association of REALTORS®, Inc. All rights reserved.

OCTOBER 2021 EDITION RE-16A BROKER AGREEMENT ADDENDUM Page 1 of 1

Form  
Simplicity