

K-05-18-04 Motion by Corbus, second by Wootan, to deny as the medical review for the procedure is not necessary for purposes of payment.

WOOTAN..... -**AYE**
CORBUS..... -**AYE**
HOFER -**ABSENT** **Motion carried and so ordered.**

NM-05-18-07 Motion by Corbus, second by Wootan, to approve with a reimbursement order of \$75.00 per month and 50% of federal and state income tax refunds as payment.

WOOTAN..... -**AYE**
CORBUS..... -**AYE**
HOFER -**ABSENT** **Motion carried and so ordered.**

K-05-18-08 Motion by Corbus, second by Wootan, to deny as the medical review found the procedure is not necessary for purposes of payment.

WOOTAN..... -**AYE**
CORBUS..... -**AYE**
HOFER -**ABSENT** **Motion carried and so ordered.**

NM-05-18-10 Motion by Corbus, second by Wootan, to approve a \$750.00 payment to Rost Funeral Home for cremation, with no reimbursement order.

WOOTAN..... -**AYE**
CORBUS..... -**AYE**
HOFER -**ABSENT** **Motion carried and so ordered.**

Motion by Wootan, second by Corbus, to go into Executive Session pursuant to I.C. 74-206(e) to discuss preliminary negotiations involving trade or commerce. Roll call vote was taken.

WOOTAN..... -**AYE**
CORBUS..... -**AYE**
HOFER -**AYE** **Motion carried and so ordered.**

Regular session resumed. No decision was made as result of the Executive Session.

Motion by Hofer, second by Corbus, to approve and sign the letter of support for a possible 63-602NN tax exemption.

WOOTAN..... -**AYE**
CORBUS..... -**AYE**
HOFER -**AYE** **Motion carried and so ordered.**

Motion by Corbus, second by Wootan, to approve and sign the Pine EMS letter of support for grant funding applications.

WOOTAN..... -**AYE**
CORBUS..... -**AYE**
HOFER..... -**AYE**

Motion carried and so ordered.

Attorney Scott Campbell and Terry Scanlan, SPF Water Engineers, appeared to discuss water acquisition issues in Executive Session.

Motion by Wootan, second by Corbus, to go into Executive Session pursuant to I.C. 74-206(d) to discuss records exempt from disclosure. Roll call vote was taken.

WOOTAN..... -**AYE**
CORBUS..... -**AYE**
HOFER..... -**AYE**

Motion carried and so ordered.

Regular session resumed. No decision was made as result of the Executive Session.

Deliberations were held regarding a second request from S Bar Ranch for a reconsideration of the approval of the Cat Creek Energy conditional use permits and development agreement.

Motion by Wootan, second by Corbus, to approve and sign the Finding of Facts Conclusion of Law and Order regarding the Second Request for Consideration from S Bar Ranch.

WOOTAN..... -**AYE**
CORBUS..... -**AYE**
HOFER..... -**RECUSED**

Motion carried and so ordered.

Motion by Wootan, second by Corbus, to approve the Certificate of Residency applications for Kennedy I. Clark, Melissa N. Englund and Stephanie A. Plummer.

WOOTAN..... -**AYE**
CORBUS..... -**AYE**
HOFER..... -**AYE**

Motion carried and so ordered.

Motion by Wootan, second by Corbus, to approve Tax Cancellation No. 1388 T&H Development-\$109.64.

WOOTAN..... -**AYE**
CORBUS..... -**AYE**
HOFER..... -**AYE**

Motion carried and so ordered.

Motion by Wootan, second by Corbus, to approve the Ambulance District Expenses in the amount of \$2,094.36, payable to Stephenson Computer Consulting-\$415.80, RTI-\$140.79, Valley Co-ops, Inc-\$525.17 and DDS Enterprises, LLC-\$1,012.60.

WOOTAN..... -**AYE**

**GRANTING TLK PROPERTIES LLLP, A PROPERTY TAX EXEMPTION PURSUANT TO
IDAHO CODE § 63-602NN**

At a meeting of the Elmore County (the “County”) Board of Commissioners, State of Idaho, on the 18th day May 2018, the following Resolution was adopted, to wit:

WHEREAS, Idaho Code § 31-801 grants general powers and duties, subject to the restrictions of law, to the boards of county commissioners in their respective counties; and

WHEREAS, Idaho Code § 31-828 grants the Board authority "to do and perform all other acts ... which may be necessary to the full discharge of the duties of the chief executive authority of the county government"; and

WHEREAS, Idaho Code § 63-602NN authorizes the Board to exempt certain investment in plant and building facilities from property taxes; and

WHEREAS, the Board on October 6, 2017 adopted an ordinance setting forth the minimum amount of exemptions under Idaho Code § 63-602NN and the general process for granting such exemption; and

WHEREAS, the Board has considered the application of TLK Properties LLLP, 650 N. 2nd E. Mountain Home, Idaho (hereinafter "Taxpayer"), for a property tax exemption pursuant to Idaho Code § 63-602NN, related to investment in five new calf barns constructed in the 2019 tax year or to be constructed during the 2019 tax year on property located in Elmore County, Idaho, and more particularly described on Exhibit A (the "Project Site"), which exhibit is attached hereto and made a part hereof; and

WHEREAS, Taxpayer has demonstrated by a written plan (the “Plan”), which is attached hereto as Exhibit B and made a part hereof, outlining the proposed project, that it meets, or will meet, all of the requirements of Idaho Code § 63-602NN, as well as those standards established by the County for receiving the exemption; and

WHEREAS, Taxpayer plans to invest approximately \$1,821,798.00 (County assessed value) in eligible investments in the construction of five calf barns and related business personal property at the Project Site during 2018 through 2022 (the “Project Period”), and has requested an exemption for one hundred percent (100%) of its eligible investment in this project, for a total exemption not to exceed \$1,821,798.00 in property value annually for five (5) years; and

WHEREAS, notwithstanding the exemption, approximately \$560,398.00 of property value from the investment in this project will remain on the property tax rolls and will not be eligible for the exemption under I. C. 63-602NN, in the County during the exemption period; and

WHEREAS, the Board has considered terms and conditions for granting Taxpayer a property tax exemption pursuant to Idaho Code § 63-602NN, to include the following:

1. A one hundred percent (100%) exemption on investments in the building improvements that are qualified investments made during the project period provided Taxpayer substantially follows its written plan. The exemption shall apply to tax years beginning in 2018. Taxable value of the improvements placed on the property roll in 2017, will not be subject to this exemption.
2. Taxpayer shall annually provide to the County Assessor, on or before June, 2018 and each year thereafter through June, 2022, a detailed list of the property and equipment that has been placed into service during the previous calendar year, and the County Assessor shall be permitted to verify the list, including through the on-site inspection.
3. Taxpayer shall invest approximately \$1,821,798.00 in building facilities that are qualified investments, or investments in buildings or structural components of buildings, and shall maintain evidence and documentation of all investments in property and equipment for the project period. These records shall be made available to the County upon request, with reasonable notice.
4. Taxpayer shall comply with all conditions imposed by all other governmental entities in Idaho with respect to any other incentive agreements related to this project.
5. The County may recapture taxes that would have been paid had the exemption not been granted unless Taxpayer (or their assigns) completes its project substantially as proposed, and continues operations at substantially the same level at the facility for the ten (10) years commencing immediately after the year the taxes were exempted (taxes to be recovered in substantially the same manner as described in Idaho Code § 63-602G(5); and
6. Taxpayer agrees that this right of the County to recover taxes as provided in the paragraph above, runs with the land and that this document may be recorded to give notice of said encumbrance; and
7. Taxpayer agrees to these conditions; and

WHEREAS, Taxpayer has agreed to the terms and conditions set forth above; and

WHEREAS, the Board finds that significant economic benefits will accrue to the County, and to the taxing districts within the County, as a result of the proposed investment; and;

WHEREAS, notice has been given as required in Idaho Code § 63-602NN(5).

BE IT THEREFORE RESOLVED, pursuant to Idaho Code § 63-602NN, and subject to the terms and conditions set forth above, the Board hereby agrees to exempt, for up to five (5) years, one hundred percent (100%) of the value of Taxpayer’s investment in Qualified Property at the Project Site, more particularly described in Exhibit B, in an amount not to exceed \$1,821,798.00 in value annually, beginning with tax year 2019.

APPROVED AND ADOPTED effective this 18th day of May 2018.

ELMORE COUNTY COMMISSIONERS

/S/ WESLEY R. WOOTAN, Chairman

/S/ FRANKLIN L. CORBUS, Commissioner

/S/ ALBERT HOFER, Commissioner

ATTEST: /S/ BARBARA STEELE, Clerk

Motion by Corbus, second by Wootan, to approve and sign the Collection Agreement with the Forest Service for Curlew Creek Boat Ramp Repairs.

WOOTAN..... **-AYE**
CORBUS..... **-AYE**
HOFER..... **-AYE**

Motion carried and so ordered.

Terry Ketterling, TLK Properties, LLLP, reappeared and asked to withdraw his application for a 602NN Tax Exemption, which was approved by the commissioners earlier in the meeting.

Motion by Wootan, second by Corbus, to accept the request for withdrawal of the 602NN Tax Exemption from TLK Properties, LLLP.

WOOTAN..... **-AYE**
CORBUS..... **-AYE**
HOFER..... **-AYE**

Motion carried and so ordered.

Sheriff Hollinshead discussed jail inmate counts. ICE holds were not included in the daily count that is submitted to the commissioners, but now they have been added and will reflect in the daily count of jail inmates.

Motion by Wootan, second by Hofer, to approve and sign the Second Amendment to the Elmore County Trash Hauling Agreement with Snake River Rubbish, LLC.

WOOTAN..... **-AYE**
CORBUS..... **-AYE**
HOFER..... **-AYE**

Motion carried and so ordered.

Motion by Hofer, second by Wootan, to approve Ordinance No. 2018-03 Amending and Restating the Elmore County Zoning and Development Ordinance.

WOOTAN..... **-AYE**
CORBUS..... **-AYE**
HOFER..... **-AYE**

Motion carried and so ordered.

Motion by Hofer, second by Corbus, to approve and sign the Second Amendment to the Solid Waste Management Services Agreement for the Glenns Ferry Landfill with Snake River Rubbish, LLC.

WOOTAN..... **-AYE**
CORBUS..... **-AYE**
HOFER..... **-AYE**

Motion carried and so ordered.

Motion by Corbus, second by Wootan, to adjourn.

WOOTAN..... **-AYE**
CORBUS..... **-AYE**
HOFER..... **-AYE**

Motion carried and so ordered.

/S/ WESLEY R. WOOTAN, Chairman

ATTEST: /S/ BARBARA STEELE, Clerk