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Commissioners' Agenda

The Board of County Commissioners (BOCC) is comprised of the three elected County Commissioners: Ernie Moser (District 1, Chair), Jeff Hough (District 2), and Ken Bullock (District 3). The BOCC generally meets twice a week: regular business meetings are on **Tuesdays at 9:00 a.m.** and work sessions are on **Thursdays at 9:00 a.m.** Meetings are generally held in the Commissioner's Chambers at 624 E Center, Room 212, Pocatello, Idaho, unless otherwise noted. During these meetings, the BOCC may: approve contracts, expend funds, hear testimony, make decisions on land use cases and take care of other County matters, and are open to the public.

Times subject to change within 15 minutes of stated time.

Thursday, February 20, 2025

9:00 AM Work Session and Claims Meeting (action items)

Work Session Agenda:

- April Massey, Idaho Transportation Department, presenting a proposal for a project on US-91 between Siphon Road and Reservation Road (requested 15 minutes)
- Daniel Kendall, Chief Building Officer, providing a monthly facilities update
- Shanda Crystal, Chief Procurement Officer, requesting to discuss (1) a recommendation to qualify contractors for the Detention Center Generator project, and; (2) a procurement update (requested 10 minutes) (action item)
- Kristi Klauser, Comptroller, discussion pertaining to (1) Idaho Power operating property judgment and recommendation to recover refund amounts by taxing districts, and; (2) forensic pathology inventory (requested 10 minutes) (action item)

Consent Agenda:

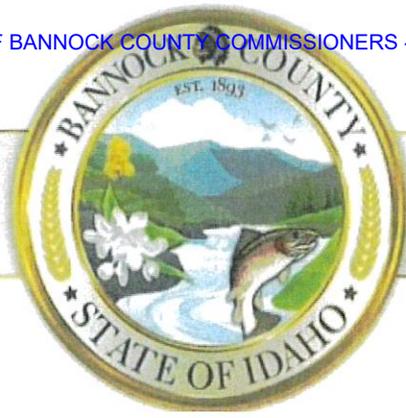
- Board of Ambulance District: Invoices and Commissioner Report
- Board of Commissioners: Invoices, Commissioners Reports, and Credit Applications
- Salary Rate Approval Forms/Notice of Separation with Potential Executive Session under Idaho Code §74-206(1)(a)&(b) regarding personnel with potential action following adjournment of Executive Session
- Payroll Report

- Alcohol Licenses and Permits
- Certificate of Residency Approval
- Mileage Reimbursement Requests
- Technology Request Form
- Memorandum Authorization for Accounts Payable
- Cardholder User Agreement and Authorization

10:45 AM Public Hearing for Zoning Ordinance Text, New Section and FLUM (action items)

~~11:00 AM Public Hearing Comprehensive Plan Future Land Use Map Amendment and Zoning Ordinance Map Amendment/Rezone (action item)~~

11:15 AM Public Hearing Proposed New Fees (action item)



BANNOCK COUNTY COMMISSIONERS
 624 E. Center, Pocatello, ID 83201
 Phone: (208) 236-7210 • Fax: (208) 232-7363

ERNIE MOSER
 Commissioner
 1st District

JEFF HOUGH
 Commissioner
 2nd District

KEN BULLOCK
 Commissioner
 3rd District

CONCERNS/ISSUES REQUEST FORM

Once you have filled out this form, you can email the completed form to commission@bannockcounty.us; fax it to 208-236-7363; or send it by mail to: Bannock County Commissioners, 624 E. Center St., Room 101, Pocatello, ID 83201. *Please be sure to include any supporting documents.* If you have any questions, feel free to call 208-236-7210.

Name:

Phone/Email:

April Massey (Idaho Transportation Depa

(208) 377-9688 / april@rbci

Concern/issue/question:

The Idaho Transportation Department is proposing a project on US-91 between Siphon Road and Reservation Road.

Suggested solution?

The project team would like to meet with the commission and other county officials to present the details of the project and receive feedback.

Please include any supporting documents with your Concerns/Issues Request Form.

Clark
 P & S
 BPTO
 Public Works

Commission Office Only:	
Date: 2/20/25	Department: _____

The Idaho Transportation Department (ITD) is developing plans to improve safety and operations on US Highway 91 (US-91) between Siphon Road and Reservation Road in Chubbuck. Traffic volumes have increased in recent years, and ITD is developing plans that will accommodate continued growth in the area. The purpose of this project is to expand this section of US-91 to improve safety and mobility for all users.



ANTICIPATED IMPROVEMENTS

Improvements will be designed using technical data, environmental studies and input from the public. Improvements being considered include:

- Widening US-91 to two lanes in each direction with a center turn lane between Siphon Road and Tyhee Road.
- Replacing US-91 to update aging infrastructure between Tyhee Road and Reservation Road.
- Adding a sidewalk between Siphon Road and Bringhurst Street.
- Improving access to residential developments.

PROCESS & SCHEDULE

Gather technical information to help develop preliminary design plans	2024
Develop preliminary design plans	2024 – 2025
Develop final design plans	2025 – 2026
Construct improvements <i>(depending on the availability of funds)</i>	TBD

COMMUNITY INVOLVEMENT

Community involvement is an important part of this project. The project team will provide multiple opportunities for the public to learn about this project and provide input. Opportunities for comment will be available during public meetings held near the project area.



Your Safety • Your Mobility
Your Economic Opportunity

For more information contact:

Bo Frasure | (208) 900-8842
itdprojects.idaho.gov/pages/us91-siphontoreservation
Bo.Frasure@itd.idaho.gov



SCAN ME

Persons needing an interpreter or special accommodations are urged to contact 208-334-8884 or TTY/TDD users Dial 711 to use the Idaho Relay System.

Se les recomienda a las personas que necesitan un intérprete o arreglos especiales que llamen al 208-334-8496. Usuarios de TTY/TDD: Marque 711 o (800) 377-3529 para usar el sistema de Relay de Idaho.

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ERNIE MOSER
Commissioner
1st District

JEFF HOUGH
Commissioner
2nd District

KEN BULLOCK
Commissioner
3rd District

Work Session Request Form

Work Sessions are held on Thursdays at 9:00 AM, unless otherwise noticed. Email this completed form any supporting documents to agendarequest@bannockcounty.gov by noon on the Monday prior to the scheduled meeting.

Name / Department:

Daniel Kendall - Buildings and Grounds

Email:

dan

Concern/Issue/Question:

Monthly Buildings and Grounds update

Suggested Solution:

Date of meeting being requested:

02/20/2025

How much time will be needed?

10 minutes

List of attendees:

Daniel Kendall, Ashley Ford



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JEFF HOUGH
 Commissioner
 2nd District

JOHN CROWDER
 Commissioner
 3rd District

WORK SESSION REQUEST FORM

Work Sessions are held on Thursdays at 9:15 a.m., unless otherwise noticed.

Email this completed form and any supporting documents to agendarequest@bannockcounty.us by noon on Monday prior to the scheduled meeting.

Name/Department:

Shanda Crystal/Chief Procurement Officer

Concern/issue/question:

Request to discuss 1) a recommendation to qualify contractors for the Detention Center Generator project and 2) a procurement update.

Suggested solution?

How much time will be needed for this issue?

10 minutes

What meeting date is requested?

2/20/25

List of attendees:

Levi Waldron

Please include any supporting documents with your Work Session Request Form.

Commissioner Office Only:	
Date: 2/20/24	Time: _____

2/20/2025		Bids in progress	Active Bids	Closed Bids	Projects in progress	Projects Completed
		5	0	5	2	3
Active	Department	Description	Budget Allocated	Status Update	Procurement Metrics	
In Progress	Road & Bridge	Road Oil	\$	Reviewing potential piggyback options		
In Progress	Road & Bridge	Guardrails	\$	Weighing piggyback vs. bidding out options		
In Progress	Road & Bridge	Magnesium Chloride	\$170,000	Reviewing potential piggyback on Power County Highway District contract		
In Progress	Noxious Weed	Noxious Weed Chemicals	\$190,000	Reviewing potential piggyback on State of Idaho contract		
In Progress	Public Works	Engineer Pool		Team is reviewing possibilities for ways to award contract		
No*	Public Works	Bulk County Fuel	\$900,000 FY25-26	1/31 bids due; 1/23 issued addendum #1; 1/17 questions due; 1/4 & 1/11 published in ISJ		
No*	Detention Center	Diesel Generator	\$300,000	1/27 issued addendum #1; 1/22 questions due; 1/16 & 1/7 mandatory pre-proposal mtgs		
No	Courthouse	Metal Detector Replacement	\$82,000 ARPA	12/19 piggyback a Cambridge School District contract with M2 Automations		
No	Detention Center	Communication Upgrade	\$770,000 ARPA	12/18 piggyback a Cambridge School District contract with M2 Automations; 12/10 submit piggyback for legal review		
No	Fairgrounds	Exhibit Hall Fire Suppression	\$100,000 ARPA	11/12 BOCC awarded contract to Legacy Fire Protection, LLC		

* Project in progress

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Name / Department:

Kristi Klauser/auditing

Email:

kristik@bannockcounty.us

Concern/Issue/Question:

Discuss Idaho Power operating property judgment and recommendation to recover refund amounts by taxing districts.

Suggested Solution:

Date of meeting being requested:

02/20/2025

How much time will be needed?

10 minutes

List of attendees:

Jennifer Clark, Treasurer and Anita Hymas, Assessor

Idaho Power Company
Equalization Property Tax Appeal
Bannock County

4th District Court Case Number	Tax Year	Idaho Power Tax Paid	Court Ordered Refund 4-R % aka Equalization Adjustment	Refund	Interest	Total
CV01-20-14896	2020	590,741.06	12.97%	76,619.12	22,454.78	99,073.90
CV01-21-14121	2021	621,795.82	15.99%	99,425.15	24,008.62	123,433.77
CV02-22-12459	2022	493,238.88	18.31%	90,312.04	15,709.81	106,021.85
Total		1,705,775.76		266,356.31	62,173.21	328,529.52

Interest Calculation
Tax Year 2020

Tax Year	Interest Year	Days	interest Daily Rate	Annual Rate	Refund	interest	Interest & Refund
2020	2020 Dec 21 - 31 2020	11	0.000143836	5.250%	38,309.56	60.61	
2021	2021 Jan 2021 - June 20 2021	171	0.000143836	5.250%	38,309.56	942.26	
2021	2021 June 21 - June 30 2021	10	0.000143836	5.250%	76,619.12	110.21	
2021	2021 July 1 - Dec 31 2021	184	0.000140411	5.125%	76,619.12	1,979.50	
2022	2022 Jan 1 - June 30 2022	181	0.000140411	5.125%	76,619.12	1,947.23	
2022	2022 July 1 - Dec 31 2022	184	0.000202055	7.375%	76,619.12	2,848.55	
2023	2023 Jan 1 - June 30 2023	181	0.000202055	7.375%	76,619.12	2,802.11	
2023	2023 July 1 - Dec 31 2023	184	0.000280822	10.250%	76,619.12	3,959.00	
2024	2024 Jan 1 - June 30 2024	182	0.000280055	10.250%	76,619.12	3,905.27	
2024	2024 July 1 - Dec 31 2024	184	0.000276639	10.125%	76,619.12	3,900.04	
Total					76,619.12	22,454.78	99,073.90

Interest Calculation
Tax Year 2021

Year	Interest Year	Days	Daily Interest Rate		Refund	interest	Interest & Refund
2021	2021 Dec 21 - 31	11	0.000140411	5.125%	49,712.58	76.78	
2022	2022 Jan 1 - June 20 2022	171	0.000140411	5.125%	49,712.58	1,193.61	
2022	2022 June 21 - June 30 2022	10	0.000140411	5.125%	99,425.15	139.60	
2022	2022 July 1 - Dec 31 2022	184	0.000202055	7.375%	99,425.15	3,696.44	
2023	2023 Jan 1 - June 30 2023	181	0.000202055	7.375%	99,425.15	3,636.17	
2023	2023 July 1 - Dec 31 2023	184	0.000280822	10.250%	99,425.15	5,137.42	
2024	2024 Jan 1 - June 30 2024	182	0.000280055	10.250%	99,425.15	5,067.69	
2024	2024 July 1 - Dec 31 2024	184	0.000276639	10.125%	99,425.15	5,060.90	
Total					99,425.15	24,008.62	123,433.77

Interest Calculation
Tax Year 2022

Tax Year	Interest Year	Days	Daily Interest Rate		Refund	interest	Interest + Refund
2022	2022 Dec 21 - 31	11	0.000202055	7.375%	45,156.02	100.36	
2023	2023 Jan 1 - June 20 2023	171	0.000202055	7.375%	45,156.02	1,560.20	
2023	2023 June 21 - June 30 2023	10	0.000202055	7.375%	90,312.04	182.48	
2023	2023 July 1 - Dec 31 2023	184	0.000280822	10.250%	90,312.04	4,666.53	
2024	2024 Jan 1 - June 30 2024	182	0.000280055	10.250%	90,312.04	4,603.20	
2024	2024 July 1 - Dec 31 2024	184	0.000276639	10.125%	90,312.04	4,597.03	
Total					90,312.04	15,709.81	106,021.85

BANNOCK COUNTY

Total Judgement Refund Idaho Power - 3 Years

	2020		2021		2022		TOTAL	TOTAL	TOTAL
	TAXES	INTEREST	TAXES	INTEREST	TAXES	INTEREST	TAX	INTEREST	DISTRICT
County	\$ 23,196.82	\$ 6,789.99	\$ 32,362.00	\$ 7,795.87	\$ 30,941.30	\$ 5,330.80	\$ 86,500.12	\$ 19,916.66	\$ 106,416.78
City of Pocatello	\$ 21,833.10	\$ 6,402.02	\$ 29,587.05	\$ 7,152.77	\$ 27,274.46	\$ 4,786.86	\$ 78,694.61	\$ 18,341.65	\$ 97,036.26
City of Pocatello Bond	\$ 195.26	\$ 57.26	\$ 212.34	\$ 51.33	\$ 189.80	\$ 33.07	\$ 597.40	\$ 141.66	\$ 739.06
City of Chubbuck	\$ 4,725.40	\$ 1,385.61	\$ 6,994.96	\$ 1,691.06	\$ 6,700.34	\$ 1,167.40	\$ 18,420.70	\$ 4,244.07	\$ 22,664.77
City of Inkom	\$ 374.86	\$ 109.92	\$ 447.19	\$ 108.11	\$ 398.78	\$ 69.48	\$ 1,220.83	\$ 287.51	\$ 1,508.34
Poc SD #25 Supp	\$ 10,636.88	\$ 3,119.00	\$ 11,733.59	\$ 2,836.64	\$ 8,319.74	\$ 1,449.55	\$ 30,690.21	\$ 7,405.19	\$ 38,095.40
Poc SD #25 Plant	\$ 7,018.90	\$ 2,058.12	\$ 8,129.71	\$ 1,965.39	\$ 7,354.58	\$ 1,281.38	\$ 22,503.19	\$ 5,304.89	\$ 27,808.08
Poc SD #25 Tort	\$ 3.42	\$ 1.00	\$ 14.20	\$ 3.43	\$ -	\$ -	\$ 17.62	\$ 4.43	\$ 22.05
Marsh Valley SD #21	\$ 1,127.70	\$ 330.67	\$ 1,507.07	\$ 364.34	\$ 1,482.56	\$ 258.31	\$ 4,117.33	\$ 953.32	\$ 5,070.65
County R&B	\$ 3,155.84	\$ 925.37	\$ 3,408.71	\$ 824.07	\$ 2,908.42	\$ 506.73	\$ 9,472.97	\$ 2,256.17	\$ 11,729.14
Downey Swan Lake	\$ 71.46	\$ 20.95	\$ 76.40	\$ 18.47	\$ 79.94	\$ 13.93	\$ 227.80	\$ 53.35	\$ 281.15
Arimo Cemetery	\$ 28.60	\$ 8.39	\$ 32.88	\$ 7.95	\$ 36.10	\$ 6.29	\$ 97.58	\$ 22.63	\$ 120.21
Marsh Valley Cemetery	\$ 27.04	\$ 7.93	\$ 29.42	\$ 7.11	\$ 30.40	\$ 5.30	\$ 86.86	\$ 20.34	\$ 107.20
Inkom Cemetery	\$ 82.28	\$ 24.13	\$ 66.60	\$ 16.10	\$ 58.86	\$ 10.26	\$ 207.74	\$ 50.49	\$ 258.23
McCammon Cemetery	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
Swan Lake Cemetery	\$ 2.58	\$ 0.76	\$ 2.68	\$ 0.65	\$ 2.96	\$ 0.52	\$ 8.22	\$ 1.93	\$ 10.15
Portneuf Free Library	\$ 1,437.56	\$ 421.53	\$ 1,684.15	\$ 407.15	\$ 1,557.52	\$ 271.37	\$ 4,679.23	\$ 1,100.05	\$ 5,779.28
Bannock Free Library	\$ 404.36	\$ 118.57	\$ 468.88	\$ 113.35	\$ 455.12	\$ 79.30	\$ 1,328.36	\$ 311.22	\$ 1,639.58
Abatement District	\$ 182.68	\$ 53.57	\$ 205.50	\$ 49.68	\$ 194.70	\$ 33.92	\$ 582.88	\$ 137.17	\$ 720.05
Ambulance District	\$ 2,114.38	\$ 619.99	\$ 2,461.82	\$ 595.15	\$ 2,326.46	\$ 405.34	\$ 6,902.66	\$ 1,620.48	\$ 8,523.14
	\$ 76,619.12	\$ 22,454.78	\$ 99,425.15	\$ 24,008.62	\$ 90,312.04	\$ 15,709.81	\$ 266,356.31	\$ 62,173.21	\$ 328,529.52



Explaining Idaho Power and Avista's Uniformity Case

Taxpayers in Idaho have the opportunity each year to appeal their property tax assessments. Most property is assessed and appealed at the county level. For a limited number of large "operating property" companies, the assessment and appeal take place at the state level. Two operating property companies, Idaho Power and Avista, initiated lawsuits against the Idaho State Tax Commission regarding their property tax assessments for tax years 2020, 2021, and 2022. The intent of this document is to provide a history of the litigation and describe the outcome that it imposes on local taxing districts in Idaho.

History of the Case

The operating property the Tax Commission assesses includes all railroads and the property of Idaho Power and Avista, the plaintiffs in this case. After the Tax Commission assesses the property, operating property owners have the option of challenging the assessment before the State Board of Equalization and in District Court. Normally, these challenges concern the method the Tax Commission uses to appraise the property. That was not so in the Idaho Power and Avista case.

In 2020, Idaho Power and Avista brought a novel challenge to their property tax assessment. This challenge was based on two separate laws: the Uniformity Clause in the Idaho Constitution and the federal Railroad Revitalization and Regulatory Reform Act of 1976, commonly called the "4-R Act."

The Uniformity Clause requires all operating property to be taxed uniformly. This means that if the property of one operating property is taxed at market value, then all operating property is taxed at market value. If one operating property is taxed at less than market value, then all operating property must be taxed at that same value.

In 1976, Congress passed the 4-R Act as a way to protect the railroad industry from states that gave more favorable property tax treatment to commercial property at the expense of railroad property. Under the 4-R Act, if commercial property is assessed at less than 95% of its market value, then states must either increase the value of commercial property or lower the value of railroad property to match commercial property. This way, railroads wouldn't be discriminated against.

For years the Tax Commission complied with the 4-R Act by lowering the assessment of railroad property to match the assessment of commercial property. For example, if a statistical study showed that commercial property was assessed at 85% of market value for a given year, then the Tax Commission would lower the assessment of railroad property from 100% of market value to 85% of market value. This fulfilled the aim of the 4-R Act: that commercial property wasn't treated more favorably than railroad property.

In their lawsuits, Idaho Power and Avista argued they are entitled to the same special treatment that railroads receive from the 4-R Act. Under the Uniformity Clause, they contended, if a railroad had its



assessment lowered to 85% of market value, they should also have their assessment lowered to 85% of market value.

The Tax Commission presented the District Court with the argument it had followed all along: that the 4-R Act required one thing, and the Uniformity Clause required another. Because of this conflict, the federal 4-R Act applied narrowly to only railroads and left the rest of the State's property tax system alone. The District Court agreed with the Tax Commission's reasoning. The Court held that the 4-R Act only applies to railroads and that the Uniformity Clause didn't extend 4-R Act protections to Idaho Power and Avista.

Idaho Power and Avista appealed the District Court's ruling to the Idaho Supreme Court. After hearing the parties' arguments, the Supreme Court reversed the District Court and sided with Idaho Power and Avista. The end result of the Supreme Court ruling is that when railroad property tax assessments are lowered under the 4-R Act, all operating property must be lowered as well. Since the Supreme Court's ruling in 2023, the Tax Commission has been complying with this new legal standard.

Going Forward

The lawsuits brought by Idaho Power and Avista were for tax years 2020, 2021, and 2022. In each of those years, Idaho Power and Avista paid property taxes to counties and other taxing districts based on the Tax Commission's original assessments. Now that the Courts have said those assessments were wrong, it's necessary to correct Idaho Power and Avista's overpayment of property taxes.

The law gives counties two options to make this correction. First, counties may issue a cash refund in the amount of the overpayment of taxes to Idaho Power and Avista. Or second, counties may give Idaho Power and Avista a tax credit on their next property tax bill. Counties may use a combination of these two options.

Once counties have refunded or credited the overpayment of taxes, they must charge each taxing district in the county for a proportionate share of the refund or credit. In turn, taxing districts have the option of issuing an additional property tax levy within two years to make up for their share of the refund or credit.

For more information about the impact to taxing districts and property tax bills, please contact your county treasurer or the Tax Commission at (208) xxx-xxx.

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Name / Department:

Kristi Klauser/auditing

Email:

kristik@bannockcounty.us

Concern/Issue/Question:

Discuss forensic pathology inventory

Suggested Solution:

Date of meeting being requested:

02/20/2025

How much time will be needed?

5 minutes

List of attendees: