

## MEETING MINUTES FOR: IAC District 1

April 11<sup>th</sup>, 2025 : 10:00 a.m.

Kootenai County Administrative Building : 1<sup>st</sup> Floor / Meeting Rooms 1A & 1B : 451 N. Government Way, Coeur d'Alene

**A. Call to Order:** Chairman Benjamin Allen called the meeting to order at 10:04 am

Members Present:

**Benewah:** Treasurer Sara Sexton

**Bonner:** Assessor Dennis Engelhardt, Clerk Michael Rosedale, Commissioner Asia Williams, Commissioner Ron Korn (10:45), Prosecutor Louis Marshall, Treasurer Clorissa Koster

**Boundary:** Assessor Olivia Drake, Clerk Glenda Poston, Commissioner Tim Bertling, Prosecutor Andrakay Pluid (10:41), Treasurer Jennifer Economu

**Kootenai:** Chief Deputy Clerk Grace Blomgren, Commissioner Marc Eberlein (11:06), Commissioner Bruce Mattare, Commissioner Leslie Duncan & Exec. Asst. Sara Masters, Undersheriff Brett Nelson, Chief Deputy Treasurer Jill Smith

**Shoshone:** Assessor Jerry White, Prosecutor Benjamin Allen

**IAC:** Policy Advisor Clay Boeckel

Guests Present: None

**B. Introductions:** No new attendees were introduced.

**C. Changes to the Agenda:** None presented.

**D. Officer & Sub-Committee Reports**

**D-1. Secretary Report** – Chairman Allen pointed out the new name cards and asked that any edits be presented to the secretary. Assessor Drake provided a reminder of the upcoming local IAC/ISTC events. The corrected January 17<sup>th</sup> 2025 minutes were provided by email. Drake noted any substantial corrections. MOTION to approve the secretary report and 1/17/25 minutes by Assessor Engelhardt and seconded by Treasurer Sexton, motion carried.

**D-2. Treasurer Report** – Treasurer Sexton had previously submitted the Feb. 20 balance of \$20,709.16. There is one bill today of \$37.74 to Kootenai County for snacks. MOTION to approve payment and the Treasurer's Report by Commissioner Duncan and seconded by Commissioner Mattare, motion carried.

**D-3. Legislative Committee Report** – Commissioner Mattare worked to keep everyone informed during the legislative session which was challenging with the traveling and scheduling requirements. Things evolved quickly this session. Chairman Allen thanked the committee for the reports provided. Regarding district priorities, the recent session was focused on reducing taxes overall, so the resort tax didn't make much progress. Smaller counties could have saved money with changes in the noticing requirements. HB304 created continuous appropriations of \$50 million for school facilities and \$50 million for homeowner property tax relief.

**D-4. Budget Committee Report** – Treasurer Sexton summarized the proposed budget and asked for suggestions. Chairman Allen asked for ideas to form better relationships with legislators and if anything needed to be worked into the budget for increased networking. Commissioner Duncan noted that Kootenai County has a legislative lunch scheduled for May 6. Treasurer Sexton agreed that it's helpful to have more discussions at the local level and offered a possibility of using funds for local luncheons. Commissioner

Mattare pointed out that more in-depth discussions help to provide clarity regarding the challenges that the Counties are facing. Commissioner Williams suggested that providing opportunities for open dialog directly after the legislative session is beneficial.

**D-5. IAC Report** – Clerk Poston noted that the IAC Board meeting will be April 24<sup>th</sup> in Sun Valley. The award in memory of Dan Chadwick will be titled the “civility in government” award. Input on the award is welcome. Items to be reviewed include budgeting, funds, capital crimes & defense fund checks, scholarships, and bylaws. There will be presentations from service groups & corporate partners. Discussion ensued regarding which accounts the counties are placing the capital crimes defense fund checks into.

**D-6. GEM Plan Update** – Clerk Poston mentioned a GEM plan meeting April 23<sup>rd</sup> in Pocatello. Rates for the upcoming year will be discussed. Right now they are looking at 5-6% increases. Information will be provided to the counties after the meeting.

## **E. Elected Office Reports**

**E-1. Assessors:** - Assessor Chair White: The assessors are busy with PTR (property tax reduction) which is very important as it makes the State the largest taxpayer in Shoshone County. Several counties are finishing up the county line adjustments. At the CFTM meeting, planning began to put a management plan template into the standard timber application. The CFTM will be meeting again in November to continue discussing the management plans and possible bare land & yield limitations. Recent legislation will allow for proration of the homeowner’s exemption which will partially reduce the burden of tax cancellations. Discussion of future legislative priorities included removing the value cap on PTR and possibly shifting some of the deferral dollars over to the regular program.

**E-2. Clerks:** - Clerk Chair Rosedale spoke of the budgeting process and the challenge of working without having solid SRS & PILT numbers. Bonner County is ready for elections, with no candidates running it should be levies and ballot questions only. This is the annual audit season and counties are receiving drafts to review. New legislation included a ballot safety bill including watermarks and unique identifiers by Steve Tanner. Also passed was one involving checking citizenship. A unified dates & deadline bill was important for the counties to be able to operate consistently. Absentee changes did not pass so they will look at working on that this summer.

**E-3. Coroners:** - No report. Benewah has some outstanding bills adding up and Treasurer Sexton questioned if there is a possibility of lien on property instead of adding expenses through small claims. It may involve opening probate proceedings as a public administrator or filing a claim to the estate.

**E-4. Prosecutors:** - Prosecutor Chair Marshall noted an increase in the public defenders and judge's compensation which is well-earned but presents a challenge for counties in recruitment and retention.

**E-5. Sheriffs:** - Undersheriff Nelson was present with no report.

**E-6. Treasurers:** - Treasurer Chair Koster reported sending out reminder cards for the second half of property tax payments. Shoshone and Bonner are working on tax deeded parcels and hoping to reduce the number of tax deed sales. Some changes were made to the tax deferral program to include delinquent payments. New legislation also included the Idaho code cleanup act, so Treasurers will be looking for outdated codes and recommending code cleanup. Fire & Ambulance districts now have option to opt out of a URD, or to

opt in when there is a new URD. Treasurers and Assessors are still hoping for the legislature to take up an increase in homeowner's exemptions and PTR changes. Chief Deputy Smith suggested code cleanup regarding women serving as personal representative of an estate. Commissioner Duncan questioned which counties stay open on Juneteenth since it is the day before taxes are due. Due to the volume, Kootenai County rotates employees to the day after Thanksgiving.

#### **F. Business:**

**F-1. Regional Behavioral Health Board** – Commissioner Williams noted an increased focus and that a Doctor will be providing a report about the state of mental health in North Idaho. Williams will be meeting with the State in Boise. Kootenai County provided an additional seat on the regional board. There is still a shortage of mental health providers so there is a focus on attracting providers to the area.

**F-2. FY26 Budget Planning** – (discussed in D4)

**F-3. Panhandle Health District Strategic Planning Workshop** – Commissioner Duncan spoke to the focus of the upcoming workshop on May 10<sup>th</sup> being narrowed to clinical services. Input is needed regarding what counties would like to see in the future with PHD. Commissioner Bertling discussed getting the meeting times down to allow for increased participation. There was discussion regarding how long the full meeting would last and if public comment would be written or if Commissioners were being asked to stay for an extended in-person public comment period. Bertling noted that PHD is gathering numbers on clinical usage. Korn stated that the intent was to have Commissioners present to obtain direction. Eberlein questioned if it makes sense to have government guiding the health department.

**F-4. Getting Ahead of 2026 Legislation** – Policy Advisor Boeckel introduced himself and provided a summary of key points in the legislative session. The upcoming COI will provide more in-depth discussion. Senate bill 1181 Public Defense clarified that the district public defender is in charge of day to day operations. House bill 130 Hospital Tax Exemption allows the BOE to evaluate non-hospital activities such as food or gift stores to be added to the tax roll. Non-legislatively, the Forest Service will revert to a former funding mechanism which will be a substantial reduction in SRS. The proration bill Senate Bill 1216 added a new requirement for assessment compliance where each major category must be statistically within 5% of each other. House bill 180 uses the same provisions in federal code to include deadlines for the completion of permit approvals for broadband infrastructure.

Treasurer Sexton asked for clarity in what specials can or should be added on to tax bills. There are limited lines on tax bills and counties won't be able to be the collection agency for every jurisdiction.

#### **G. State Updates:**

**G-1. IAC:** - Policy Advisor Clay Boeckel discussed an affordable housing study committee. They are also staying on top of TECM, solid waste & short-term rentals. They will be monitoring Idaho DOGE to be ready for any questions. Regarding code cleanup, every code section refers to counties at some point which means that the September deadline is ambitious for counties to provide input. E911 funding is still a big concern, along with keeping up with Coroner standards. The local option & resort tax will require follow-up. Truth in taxation will be coming back up and IAC would like input.

**G-2. State Public Defender or SPD:** - No written update was received.

**G-3. Sen. Crapo's Office:** - no report

**G-4. Sen. Risch's Office:** - no report

**G-5. Rep. Fulcher's Office:** - no report

**G-6. Gov. Little's Office:** - no report

**H. Presentation:** - Prosecutor Marshall presented the Relationship of the Prosecutor with other County Officials. Key points included:

The prosecutor's duty is to the organization, the County itself, and to the elected officials secondarily. County government inherited a separation of powers similar to the federal government. Prosecutors are judicial officers, along with their clerks. Prosecutors are the co-head of law enforcement with the Sheriff. Commissioners and row officers are executive officers.

The consensus is to represent the majority of the board of Commissioners.

Permission of the prosecutor is technically required to obtain outside representation in an elected's official capacity. Where the code is conflicting, the most recently added code is primary.

Commissioners oversee other public officials when it comes to management of public moneys. Dillon's rule dictates that additional supervisory authority must be directly espoused in statue.

Everyone has roles within the system and officials need to try to work together.

**I. County Reports:** postponed to allow for the presentation.

**J. Public Comment** – The Supreme court will hear oral arguments on May 9<sup>th</sup> regarding counties keeping interest and penalties.

**K. Upcoming Meetings:** Next meeting July 11<sup>th</sup>. Due to the room being unavailable on Nov. 14<sup>th</sup>, the **November meeting was moved to November 21<sup>st</sup>.**

The Supreme court will hear oral arguments on May 9<sup>th</sup> regarding counties keeping interest and penalties.

**L. Adjourn:** MOTION to adjourn by Clerk Rosedale and seconded by Assessor Engelhardt, motion carried and meeting adjourned at 12:02 p.m.

Attachments: FY 2024-2025 Budget statement

### **IAC DISTRICT 1 - 2025 OFFICERS**

<b>Chair</b> – Benjamin Allen Shoshone County Prosecutor	<b>Secretary</b> – Olivia Drake Boundary County Assessor
<b>Vice-Chair</b> – Asia Williams Bonner County Commissioner	<b>Treasurer</b> – Sara Sexton Benewah County Treasurer
<b>Legislative Representative</b> – Bruce Mattare Kootenai County Commissioner	<b>IAC Representative</b> - Glenda Poston Boundary County Clerk
<b>1<sup>st</sup> Alt. Legislative Representative</b> - Phil Lampert Benewah County Commissioner	<b>Alternate IAC Representative</b> – Marc Eberlein Kootenai County Commissioner
<b>2<sup>nd</sup> Alt. Legislative Representative</b> – David Dose Shoshone County Commissioner	<b>Gem Plan Representative</b> - Glenda Poston Boundary County Clerk

### **Elected Office Chairs**

Assessor: Jerry White  
Clerk: Mike Rosedale  
Coroner: Carrie Nordin

Prosecutor: Louis Marshall  
Sheriff: Bob Norris  
Treasurer: Clorissa Koster