

MEETING MINUTES FOR: IAC District 1

July 11th, 2025 : 10:00 a.m.

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

A. Call to Order: The meeting was called to order at 10:05 am. Commissioner Duncan is chairing the meeting in the absence of the Chair and Vice-Chair. The sign-in sheet is up front and new namecards have been printed for non-elected officials in regular attendance.

Members Present:

Benewah: Treasurer Sara Sexton

Bonner: Assessor Dennis Engelhardt, Clerk Michael Rosedale

Boundary: Assessor Olivia Drake, Clerk Glenda Poston, Commissioner Tim Bertling, Prosecutor Andrakay Pluid, Treasurer Jennifer Economu

Kootenai: Assessor Bela Kovacs, Clerk Jennifer Locke, Commissioner Bruce Mattare, Commissioner Leslie Duncan, Prosecutor Stanley Mortensen

Shoshone: Assessor Jerry White

IAC: Policy Advisor Clay Boeckel

Guests Present: Marc Kilmer, Caleb Davis, Koot. Cnty. Executive Assistant Sara Masters

B. Introductions: No first-time attendees were present.

C. Changes to the Agenda: none presented.

D. Officer & Sub-Committee Reports

D-1. Secretary Report – Assessor Drake noted that the budget had been updated in a handout since being attached with the agenda. The corrections made to the April 11th minutes, which were submitted by email, were summarized. MOTION to approve the April 11 minutes by Treasurer Sexton and seconded by Clerk Rosedale, motion carried. The draft minutes for each meeting will be distributed by email early in the following week so that everyone has time to review.

D-2. Treasurer Report – Treasurer Sexton had submitted the balance by email of \$20,709.16. The updated balance in the handouts distributed at the meeting is \$20,564.69 after current expenses. Discussion ensued regarding an airline credit for legislative committee travel which had to be cancelled. The IAC District 1 check to Kootenai has not been cashed. The credit is on the airline in Commissioner Mattare's name and may still be able to be used for the legislative committee. Clerk Locke will confirm if the check has been destroyed so that it can be decided if a new check should be written.

MOTION to approve the current expenses for meeting supplies to Boundary County and for refreshments to Kootenai County by Clerk Rosedale and seconded by Clerk Poston, motion carried.

MOTION to approve the FY2026 budget with the same income and expenses as FY 2025, to be ratified at the November meeting, by Clerk Poston and seconded by Clerk Rosedale.

D-3. Legislative Committee Report – Commissioner Mattare summarized the following items:

1. A Local Option Tax could be wrapped under the 8% maximum growth umbrella so that it would supplement districts without so much of a tax increase.

2. A City Policing Subsidy bill could have cities pay for Sheriff's Office patrol calls for service unless they have a Police Dept. or existing contract with the Sheriff. City growth models tend to lead to a disproportionate number of calls through the Sheriff's Office and effecting service levels.
3. A County Metrics bill could compel counties to develop operational metrics to identify efficiencies and show constituents how population growth is forcing government growth and the need to expand the tax base, including reflections of how poor service levels can actually cost entities more in the long run. This could be something that Transparent Idaho could encapsulate without legislation.
4. A jail impact fee is worthwhile. Some cities are not interested in collecting impact fees. Cities would need to collect the fees as imposed countywide.
5. Fees charged to taxing districts should be considered, for the assistance that County Clerks provide for the budgeting of each district. The Idaho Supreme Court decided that counties cannot keep penalties & interest as a method for collecting on delinquent taxes. It costs the counties more money to administer so they should be able to charge a fee for their services, not just for collecting on delinquent taxes but overall budget assistance.

August is the deadline to submit proposed legislation to the body so they can be considered at the IAC conference. There will be 5 priorities carried by IAC into the next session.

If the Cities and Counties both have Local Option Taxes, how would that work as far as collection and distribution? Cities with smaller populations currently have a "resort City" tax option which Bonners Ferry, Ponderay, Sandpoint and some others may be using.

D-4. Budget Committee Report – Covered in D-2 Treasurer's Report

D-5. IAC Board Report – Clerk Poston distributed a packet titled IAC Strategic Plan which represents the result of the recent board meeting in April. A committee will be reaching out to elected officials in order to gather information and identify needed programs and services. Input on this will help to prioritize what types of training will be offered statewide. Policy Advisor Boeckel added that for example, a Planning & Zoning handbook is being developed. The plan will be solidified in September to also provide procurement services.

D-6. GEM Plan Update – Clerk Poston provided a GEM plan handout showing a map of participating counties. Members met earlier this week and previously decided on a 4% increase on medical. They are working on vendor rates.

E. Officer & Sub-Committee Reports

E-1. Assessors: - Assessor Chair White noted that the D-1 Assessors met over Zoom recently and discussed Board of Equalization appeal hearings. He noted that talking with and providing education to the public helps reduce formal appeals. A template for timber management plans has been a work in progress. There was a recent court decision with Ada County regarding public records requests specific to Assessors. A committee may be forming to look at Section 42 valuation methods. D-1 assessors are negotiating new contracts for MLS data but there are hiccups with newly required contract language, and some local associations are opposed to sharing data.

E-2. Clerks: - Clerk Chair Rosedale spoke of a recent Zoom meeting with Clerks statewide, primarily regarding budgeting. Counties are at differing stages of the process and some are looking at COLAs ranging from 1-3% or sometimes a dollar amount per hour. The Republican party voted on a resolution to get rid of some odd-year elections. This would be difficult to cram too many election items into one place. Bonner County has already had up to 140 different ballots due to taxing district splits. Kootenai is looking at different election systems but it would still be more complicated for poll workers.

E-3. Coroners: - none present

E-4. Prosecutors: - Prosecutor Chair Marshall previously emailed a written report which Commissioner Duncan read into the record. Prosecutor Pluid confirmed the recruitment and retention issues and has had to increase wage offerings to find minimal interest. Prosecutor Mortenson is down 4 employees with 2 scheduled to start soon, but also hasn't received much interest from qualified individuals.

E-5. Sheriffs: - none present

E-6. Treasurers: - Treasurer Chair Koster previously emailed a written report. Treasurer Sexton noted that Benewah was closed on June 19th for the holiday. She spoke to the postmark issue where people are getting their payments dropped off on time, but the USPS isn't marking the postmark until a day or two later. Counties have been trying to get everyone to send payment early and legislation to provide a grace period may or may not be helpful.

F. Business:

F-1. District 1 IAC Unemployment Fund Representative: IAC Policy Advisor Boeckel noted that District 1, 3, & 5 are supposed to elect a representative every even numbered year in October or November which hasn't happened since 2022. This will be picked back up for 2026 and Assessor White has graciously agreed to continue to serve until then.

F-2. H Sydney Duncombe Award: Nominations are due by July 31st 2025. No nominations were offered.

F-3. FY26 Budget Presentation & Approval: Covered in D-2 Treasurer's Report

F-4. Fall Legislative Luncheon planning: Treasurer Sexton will reach out to Commissioner Williams regarding food options. The room is reserved 10am-2pm which will fit the regular meeting at 10 and luncheon at noon, or an early luncheon with the regular meeting finishing up afterwards. Qdoba does a chicken & steak bar for \$700. Red Robin was \$400. LaPeep was the previous breakfast option and other options were mentioned for lunch. Commissioner Williams or committee members will reach out for help with the planning and invitations.

F-5. Sharing County Professional Services: Commissioner Duncan discussed strategic planning and the procurement program, grant writing, HR and IT assistance that IAC is looking into offering.

F-6. ICRMP Update: Commissioner Duncan spoke regarding the rate increases. There is detailed information on the [ICRMP member portal YouTube site](#). Insured exposures will be reviewed quarterly instead of annually. Exposure over \$5 million in added value may prompt an interim billing. The reinsurance market is getting a little more stable but is still a hard market.

F-7. IAC Newsletter for Legislators: Clerk Poston spoke to this previously with the goals listing. Building relationships with legislators and education is the main goal.

G. State Updates:

G-1. IAC: - Policy Advisor Boeckel reminded to expect the survey questions regarding which mandates are effecting counties the most. Committees met in June and discussed legislative resolutions. While 5 will emerge as priorities, it's always good to have several on the radar. The submission process is now online and a link should be in an email from Sara. The AI Committee discussed truck drivers and data centers. The Housing Committee is looking into options to address affordable housing.

G-2. State Public Defender or SPD: - General Counsel Brady King submitted a written update which was included with the agenda handouts.

G-3. Sen. Crapo's Office: - not present

G-4. Sen. Risch's Office: - Regional Director Marc Kilmer is aware of the importance of SRS funding and is looking to have it permanently authorized. The Senate has passed authorization and it will now be addressed through the House. The Trump tax cuts were made permanent and some of the DOGE cuts are being codified. The appropriations process is starting and there may be a federal shutdown in October.

G-5. Rep. Fulcher's Office: - Regional Director Caleb Davis remarked that their office is also advocating for SRS funding. The one big beautiful bill has passed with Congressman Fulcher's KEEP act (Keep Every Extra Penny to remove tax on overtime) incorporated. This concept was raised in the Idaho Panhandle and is a testament to the engagement & sharing of ideas.

G-6. Gov. Little's Office: - The northern position has been eliminated, though we appreciated Jake's work.

H. Presentation: - none

I. County Reports:

Benewah – Treasurer Sexton informed that this will be Commissioner Lampert's last term. The hospital is not in compliance with the contract for bond agreement so they are looking at adding onto the tax rolls which will be a difficult push. There has been an increase in attendance at Commissioners meetings due to this. There are now more people are going to the local clinics instead of the hospital.

Bonner – Assessor Engelhardt spoke to their BOE hearings being down from last year and catching up to the market with commercial value increases. Clerk Rosedale mentioned that the Prosecutor is short-staffed and the Treasurer is busy.

Boundary – Commissioner Bertling mentioned signing a GNA agreement with IDL to help facilitate more on the national forest. They are leaning on the new district ranger regarding hazardous fuels treatment. The okay came through for a tarping system at the landfill. It's been frustrating dealing with DEQ and still trying to get a permit for an air curtain burner. Road & Bridge is down 4 positions and ~~we~~ they could use a new jail.

Kootenai – Commissioner Mattare discussed the Sheriff's contract with the City of Hayden. There is a misconception that every City citizen also pays County taxes that they are entitled to increased service levels. There needs to be a standard cost approach so there isn't arbitrary pricing. Commissioner Duncan noted that Section 42s were still a big issue in BOE so a standardized process would help there too. Clerk Locke is in the thick of budgeting and looking at drastic cuts just to add COLAs. Everyone is looking at what they really need vs what has previously been carried over. Health care cost increased while sales tax and liquor revenue has been flat or decreasing. Many counties are lower with budgets than they've been in several years. Assessor Kovacs discussed continuing education and hoping to have more courses offered regionally. Classes regarding changes in legislation could be included for core CE credits. Several counties are having the same Section 42 issues so an IACA committee would be good to look at providing consistency.

Shoshone – Assessor White spoke to the wage issues which are huge. Mining jobs are starting at \$40 an hour and he has lost ¾ of his appraisal staff. It is very hard to find qualified tax appraisers. Shoshone is doing a wage study and looking at options. They also need a new jail and are looking at bonds for new fire stations. There are issues with emails being compromised which makes it hard to conduct regular business. Departments are just trying to keep their heads above water as far as budgeting. Smaller counties are seeing more people spreading out from the larger nearby counties, but the infrastructure isn't ready. Recreationists visit Shoshone from nearby counties and the huckleberry picking is good this year.

J. Public Comment – none.

K. Upcoming Meetings: The Fall Legislative Luncheon is November 21st and Commissioner Duncan will put the order in for no snow.

L. Adjourn: The meeting was adjourned at 11:50 p.m.

Attachments: SPD Update, Current FY2024-2025 Balance, Updated Balance, Prosecutor & Treasurer email updates, IAC Strategic Plan, GEM Plan Counties

IAC DISTRICT 1 - 2025 OFFICERS

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

Elected Office Chairs

Assessor:	Jerry White	Prosecutor:	Louis Marshall
Clerk:	Mike Rosedale	Sheriff:	Bob Norris
Coroner:	Carrie Nordin	Treasurer:	Clorissa Koster