MEETING MINUTES FOR: IAC District 1

July 10th, 2026 : 10:00 a.m.

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

Approved:

A. Call to Order: Chairman Benjamin Allen called the meeting to order at 10:02 am. County Officials are encouraged to send deputies when unable to attend, to ensure a quorum. Reminder of updated name placards and sign-in sheet. Guests who are planning to be regular attendees should notify Assessor Drake (secretary) to reserve a name placard.

County	Members Present
Benewah	Assessor Donna Spier; Clerk Janeen LeWan
Bonner	Clerk Michael Rosedale
Boundary	Assessor Olivia Drake; Clerk Glenda Poston; Treasurer Jennifer Economu
Kootenai	Clerk Jennifer Locke; Chief Deputy Clerk Grace Blomgren; Commissioner Marc Eberlein; Commissioner Leslie Duncan; Chief Deputy Treasurer Jill Smith; Finance Director Brandy Falcon (approx. 11:10-11:20am)
Shoshone	Assessor Jerry White; Prosecutor Benjamin Allen; Chief Deputy Prosecutor Brittany Jacobs
IAC	Director of Government Affairs Sara Westbrook
Guests	Roger Rudd, Ava Westbrook, Tammy Atkins, Kylee Wren

B. Introductions: Roger Rudd-Clerk Candidate, Ava Westbrook-Sara's daughter, Tammy Atkins-Shoshone County Commissioner Candidate District 2, Kylee Wren -Constituent Representative for Senator Risch's Office.

C. Changes to the Agenda: none presented.

D. Officer & Sub-Committee Reports

D-1. Secretary Report – Assessor Drake noted that the April 10 minutes were submitted by email with the July agenda. MOTION to approve the 4/10/2026 minutes by Clerk Poston and seconded by Commissioner Duncan, motion carried.

D-2. Treasurer Report – Chairman Allen reported that Treasurer Sexton had emailed the current balance of $20,730.68 with one check needing approval for $72.13 to Kootenai County for meeting snacks. MOTION to approve the Treasurer Report and outstanding check payment by Clerk Rosedale and seconded by Assessor Spier, motion carried.

D-3. Legislative Committee Report – Clerk Locke reported discussions with legislators regarding local option sales and resort taxes.

D-4. Budget Committee Report – The committee recommended a budget identical to the prior year as outlined on page 4 of the minutes. MOTION to adopt the proposed FY27 budget, made by Commissioner Duncan and seconded by Clerk Rosedale, motion carried.

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D-5. IAC Board Representative Report – Commissioner Duncan reported on discussions regarding an IAC County Commissioner School. Topic suggestions are being sought. Director Westbrook noted expanded opportunities to include Clerks. The schedule may start in January and run monthly during the legislative session with in-person (Boise) and online formats. Sponsorships are being explored to help cover costs.

D-6. GEM Plan Update – Clerk Poston noted that a tiered rate increase is being implemented, from 8% to 12% to 16%. The stop-loss policy has increased from $125,000 to $250,000. Medication is a major cause of the increases. Clerk Poston will be stepping down in January so board nominations will be opening in December or January. In order to serve on the BOD for GEM Plan the county must belong to GEM Plan, which is currently Boundary, Benewah and Shoshone.

E. Elected Office Reports

E-1. Assessors: - Assessor White spoke of assessors meeting through email. Offices have been busy with property value inquiries, but overall appeals were less than in prior years. There has been an increase is exempt properties with tribal land purchases/exchanges. Offices need updated training regarding trespass law. Aerial imagery is a potential but expensive solution ($38,000/year for partial imagery in Benewah) and some counties must sacrifice staff positions to afford it.

E-2. Clerks: - Clerk Rosedale reported on a clerk's conference call and being focused on budgeting. Bonner is discussing options with GEM plan and ICRMP but haven't received numbers yet. Several counties are experiencing difficulties meeting the external audit deadline due partly to a limited availability of external auditors. Though Director Westbrook noted that no one was currently listed as out of compliance, the June 30th deadline could restrict financial activities. The upcoming clerks conference will include AI as a major topic.

E-3. Coroners: - Coroner Nordin submitted a written report, which was included with the agenda.

E-4. Prosecutors: - Chairman Allen discussed State V Hinkle which could significantly increase workload on prosecutors and sheriff's offices. Implementation is on hold while the Attorney General's office has petitioned the Supreme Court for a review. Application at this point won't be consistent because of differing interpretations.

E-5. Sheriffs: - no report

E-6. Treasurers: - Treasurer Economu reported offices being busy keeping up with assessment changes.

F. Business:

F-1. ICRMP Update: - Commissioner Duncan noted that renewal notices have been sent. The reinsurance market is softening which is positive, though most members should ~~still~~ expect rate increases to stay under ~~a~~ double-digits ~~rate increase~~. A few outliers saw higher adjustments due to claims history. Clerk Rosedale mentioned the effect of high inflation and the resulting levy increases that counties may have to consider when budget capacity is limited below inflation rates.

F-2. H. Sydney Duncombe Award: - Director Westbrook gave a history of the award for excellence in county government, education and improvement. Submissions are due by July 31st, district chairs meet in August and

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decide among nominees, and the award is announced at the annual conference in September. Clerk Rosedale nominated Clerk Poston and Assessor White seconded. Clerk Rosedale will draft the nomination form.

F-3. FY26 Budget Presentation & Approval: - approved in item D4.

F-4. Fall Legislative Luncheon Planning November 13: - Commissioner Williams will be asked to arrange the luncheon again. Chief Deputy Treasurer Smith will contact her, and volunteered to assist or take it on if she was unable. November 6th is on an election week so it was proposed to move to the 13th. Commissioner Duncan will reserve the room. Planners should consider a similar format as last year and copy Chairman Allen with advertisements, structure, and agenda items.

F-5. 2027 Legislative Proposals: Chairman Allen explained the process of priorities coming out of districts and being narrowed down to 3-5 priorities picked up by IAC to focus on through the upcoming session.

1) Judicial Staff Attorneys: Clerk Rosedale spoke regarding the proposal to move funding and oversight for judicial staff attorneys from counties to the state. Budgets and funding are limited at the county level, while the state has a wider range of sources. The current system presents a conflict where there aren't proper checks & balances and oversight.
2) Fair Statute Clarification and Cleanup: Commissioner Duncan presented a proposal to update outdated statutes relating to county fairs. It would clarify that Couty Commissioners own the real property, allow fair boards to hold events for revenue, and designate fair boards as political subdivisions under the Idaho Tort Claims Act. Clerk Rosedale noted that clear statutory guidelines are needed. Duncan noted that this is adding to current statute, not replacing it, and it would allow for Kootenai County to continue operating as they currently are. Kootenai County Finance Director Brandy Falcon joined the meeting and discussion continued regarding details of the proposal and opportunity for further clarification and specification of implementation dates before moving forward. Clarification includes defining the word asset and that assets will be on the county's books - *may* include all personal property but *shall* include real property. Commissioner Duncan will make changes accordingly and submit the proposal to IAC.
3) Forest Management Plans & Bare Land Designations: Assessor White gave a short history of the current forestland valuation methodology, assigning land to one of two categories, which was based on ownership and tax situations in the 1970s. Private acreage has now become so small that owners don't necessarily manage land for timber production, are in Category 7 for the tax break, but are often surprised upon the sale of the land when deferred taxes become due, or upon logging when yield taxes become due. The Committee on Forestland Tax Methodology (CFTM) is in support of management plans to ensure that the intent of the law, for the land to be managed for timber production, is maintained. Parcels with 40 acres or less would need to be in Category 6 and still get the 'exemption' but not be billed deferred & yield. These two changes/clarifications would save time for treasurer billing, time for assessor administrating, prevent small landowner frustration with surprise billings, and improve forest management and fire prevention by furthering landowner knowledge.

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4) Confidential Elected Official Addresses: Commissioner Duncan asked if other government officials should be able to petition for their addresses to be confidential, similar to how this currently works for law enforcement officers. Clerk Rosedale spoke to the difficulty of the current process, and that this would need to be at the State level to truly be able to filter the data. Clerk Poston added that it needs to be on a yearly basis, and that the information is out there so there are caveats to how confidential it would really be. Assessor Spier reiterated not wanting to provide a false sense of security, and the difficulty in implementation with the legacy data systems and GIS mapping. Chairman Allen also spoke to issues that could arise when registering to run for office and proving residency when the address is confidential.

Assessor White pulled the Timber Tax Reform proposal for submittal by IACA instead of IAC District 1. MOTION by Clerk Poston to move forward with the remaining three proposals, seconded by Assessor Drake, motion carried.

G. Presentation: None

H. State Updates:

H-1. IAC: Director of Government Affairs Sara Westbrook reminded everyone of the proposed Office of Management and Budget (OMB) rewrite to standard guidance for federal grants. NACO has a form letter for comments to be submitted in a diplomatic manner so that they will be seriously considered. July 13th is the deadline for comments and the effective date would be October. The proposed rule states that "agencies will favor institutions with lower indirect costs rates and broader recipient base", so Idaho may not have enough representation in qualifying for grants. Please relay your concerns to our congressional delegation. More information was included in the County Connection email.

H-2. Sen. Crapo's Office: no report.

H-3. Sen. Risch's Office: Kylie Wren will relay the district's interest in the Hearing Protection Act and follow up on the SAVE Act.

H-4. Rep. Fulcher's Office: no report.

H-5. State Public Defender (SPD): no report.

I. County Reports:

Benewah – Assessor Spier reported continued struggles with budgets and funding.

Bonner – Clerk Rosedale reported that Commissioners are in Board of Equalization (BOE) with the Assessor. Budgets are slated for review.

Boundary – Clerk Poston reported on the fire at Smith Creek which is now 150-200 acres. The new Justice Center is now on schedule to be completed mid-October. Boundary is also working on budgets. All elected officials participated in the America 250 Declaration reading on Wednesday with approximately 100 people in attendance.

Kootenai – Commissioner Duncan reported that the Coroner and Commissioners are working with Cities to enact Kratom bans. 69-70 BOE appeal hearings were completed. $1.7 million still needs cut from the budget.

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Shoshone – Assessor White reiterated ongoing budget work. Shoshone celebrated America 250 on July 3rd with the Revolutionary Spuds and approximately 50-60 people in attendance. A fire resulted in loss of homes and golf course damage before being extinguished by IDL.

J. Public Comment – Roger Rudd, as chairman of BCRCC, questioned if IAC D-1 will take a position on proposed legislation such as Prop 1 regarding abortion, and Prop 2 regarding medical marijuana. The BCRCC will be advertising against these two propositions.
Chief Deputy Treasurer Smith is an ambassador for the Revolutionary Spuds "spuddy buddies" and if you have any events that you'd like to have them attend, let her know.
Tammy Atkins reported that a resolution was passed at the republican convention to eliminate property taxes. There are concerns on replacement funding if this is for all residential and commercial properties.
Chairman Allen also spoke to the critical funding concerns and the ability to continue to provide services to the people.

K. Upcoming Meetings: The next meeting and Fall Legislative Luncheon are moved to **November 13, 2026.** Please pass this along due to the low attendance today. New district officers will also be elected at the November meeting – please attend.

L. Adjourn: MOTION to adjourn by Clerk Rosedale and seconded by Commissioner Duncan, meeting adjourned at 11:59 p.m.
Attachments: Coroner's Report, Financials

Disclaimer: These meeting minutes were generated with the assistance of an AI tool. While human editors have reviewed this document, it may contain errors, omissions, or misinterpretations of the original discussion.

IAC DISTRICT 1 - 2026 OFFICERS

Chair – Benjamin Allen Shoshone County Prosecutor	**Secretary** – Olivia Drake Boundary County Assessor
Vice-Chair – Bruce Mattare Kootenai County Commissioner	**Treasurer** – Sara Sexton Benewah County Treasurer
Legislative Representative – Bruce Mattare Kootenai County Commissioner	**IAC Representative** – Leslie Duncan Kootenai County Commissioner
1st Alt. Legislative Representative – Brian Domke Bonner County Commissioner	**Alternate IAC Representative** – Asia Williams Bonner County Commissioner
2nd Alt. Legislative Representative – Jennifer Locke Kootenai County Clerk	**Gem Plan Representative** - Glenda Poston Boundary County Clerk

Budget Committee: Treasurer Sara Sexton, Assessor Olivia Drake, Assessor Dennis Engelhardt

Elected Office Chairs

Assessor:	Jerry White	Prosecutor:	Stanley Mortensen
Clerk:	Mike Rosedale	Sheriff:	pending
Coroner:	Carrie Nordin	Treasurer:	Sara Sexton

IDAHO ASSOCIATION OF COUNTIES