

Valley County Board of County Commissioners

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GABRIELLE KNAPP

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VALLEY COUNTY BOARD OF EQUALIZATION MINUTES OF THE HEARING ON Monday, June 29, 2026 8:30 a.m.

BOARD OF COMMISSIONER MEETING June 29, 2026, at 8:30am

Action Item (1): Forest Service Patrol Contract was presented by Sheriff Kevin Copperi. Commissioner Caldwell motioned to approve the contract agreement. Commissioner Thompson seconded the motion. All in favor, motion passed to approve the Forest Service Patrol Contract.

Action Item (2): The Commissioners discussed Governor Little Executive Order 2026-06 of closing State offices on July 2nd and 6th with holiday pay in observance of the US 250th year anniversary. Commissioners Thompson and Caldwell were not in favor of closing the County offices for an extra two days since it's the busy season of the year. Commissioner Maupin was open to maybe closing on Thursday but after more discussion. Commissioner Thompson motioned to not close the County offices on July 2nd and 6th or give paid time off for those days to employees. Commissioner Caldwell seconded. Caldwell and Thompson were in favor, Maupin was opposed, motion passed to not close the County offices on July 2nd and 6th or give paid time off for those days.

BOARD OF EQUALIZATION June 29, 2026, at 9:00 A.M.

- (1) Commissioner Maupin swore in Assessor's staff Jennifer Boyd, Sue Leeper, Noreen Allen and the Big Lakes Properties Rick Fereday, Scott Fereday, Todd Fereday. Rick and Scott spoke about Parcel #RPM0173002001A with Protest #JB2604 and Parcel #RPM0173002004A with Protest #JB2604. They challenged the assessor's assessment value. Jennifer Boyd spoke on behalf of the County and explained the assessor's evaluation. The Commissioners decided to table the appeals until next meeting after Rick gets a chance to visit with Jennifer Boyd to provide more information.
- (2) Commissioner Maupin swore in Patricia Newby and Deborah Newby. Deborah presented her arguments against the assessor's value of their property Parcel #RPM0070006001B with Protest #KS2618. Killian Sampo from the Assessor's Office spoke on behalf of the County explaining how they obtained the assessed value of the property. The daughter answered more questions from the

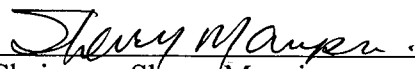
Commissioners and they deliberated. Commissioner Thompson motioned to deny the appeal for Parcel #RPM0070006001B with Protest #KS2618. Commissioner Caldwell seconded the motion. No further discussion, all in favor. The motion passed to deny the appeal Parcel #RPM0070006001B with Protest #KS2618.

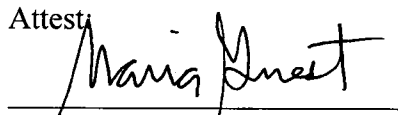
- (3) Commissioner Maupin swore in owners Bret and Doris Armacost. Bret and Doris asked to lower the Assessor's assessment for Parcel #RP004640000110 with Protest #SL2608, because they felt it was overvalued. Sue Leeper from the Assessor's Office explained the assessment. The Commissioners deliberated. Commissioner Thompson motioned to deny the appeal for Parcel #RP004640000110 with Protest #SL2608. Commissioner Caldwell seconded the motion. No further discussion, all in favor. The motion passed to deny the appeal for Parcel #RP004640000110 with Protest #SL2608. A recommendation was given to the Armacosts to go through a county line adjustment.
- (4) Commissioner Maupin swore in, owner Judy Leister. Judy presented her challenge on the value improvement appraised by the Assessor's Office for Parcel #RP00196001004A with Protest #SL2610 Sue Leeper from the Assessor's Office explained the Assessor's assessment. The Commissioners deliberated. Commissioner Thompson motioned to deny the appeal for Parcel #RP00196001004A with Protest #SL2610. Commissioner Caldwell seconded the motion. No further discussion, all in favor. The motion passed to deny the appeal for Parcel #RP00196001004A with Protest #SL2610.
- (5) Durwin & Paula Fuller were not present to appeal Parcel #RP001780030020 with Protest #KS2615. Their appeal states that they disagree with the Assessor's Office assessment. Killian Sampo from the Assessor's Office explained the assessment. Commissioner Caldwell motioned to deny the appeal for Parcel #RP001780030020 with Protest #KS2615. Commissioner Thompson seconded the motion. No further discussion, all in favor. The motion passed to deny the appeal for Parcel #RP001780030020 with Protest #KS2615.
- (6) Diane Murphy was not present for the appeal of Parcel #RP001030000870 with Protest #KH2602. She wanted to protest the assessed value of her property storage. Kristi Hamilton and Sue Leeper from the Assessor's Office explained the Assessor's Office assessment. Commissioner Thompson motioned to approve the appeal for Parcel #RP001030000870 with Protest #KH2602. Commissioner Caldwell seconded the motion. No further discussion, all in favor. The motion passed to approve the appeal for Parcel #RP001030000870 with Protest #KH2602.
- (7) Moses Family Trust representatives were not present. They wanted to appeal for Parcel #RPM0172005002A with Protest #KS2606 because they thought the Assessor's assessment of their property was too high. Killian Sampo from the Assessor's Office explained the assessment. Commissioner Thompson motioned to deny the appeal for Parcel #RPM0172005002A with Protest #KS2606. Commissioner

Caldwell seconded the motion. No further discussion, all in favor. The motion passed to deny the appeal for Parcel #RPM0172005002A with Protest #KS2606

- (8) Commissioner Maupin swore in M6 Properties representatives Blake and Monica. The Millers wanted to appeal Parcel #RPD00000150600 with Protest #JB2616 because the assessed value was too high. Killiam Sampo from the Assessor's Office explained the assessment. Commissioner Thompson motioned to deny the appeal for Parcel #RPD00000150600 with Protest #JB2616. Commissioner Caldwell seconded the motion. No further discussion, all in favor. The motion passed to deny the appeal for Parcel #RPD00000150600 with Protest #JB2616.
- (9) Commissioners Maupin swore in Mr. and Mrs. Robert Wood. They wanted to challenge Parcel #RPM0070001002B with Protest #KS2609 because they felt the assessed value of their property was too high. Sue Leeper and Kristi Hamilton from the Assessor's Office explained the assessment. Commissioner Thompson motioned to deny the appeal for Parcel #RPM0070001002B with Protest #KS2609. Commissioner Caldwell seconded the motion. No further discussion, all in favor. The motion passed to deny the appeal for Parcel #RPM0070001002B with Protest #KS2609
- (10) A3 RLT Andrew and Alison Kangas were not present for the appeal for Parcel #RPM05380010030 with Protest #KS2620. The Kangas wanted to challenge the Assessor's Office assessment of their property. Killiam Sampo from the Assessor's Office explained the assessment. Commissioner Thompson motioned to deny the appeal for Parcel #RPM05380010030 with Protest #KS2620. Commissioner Caldwell seconded the motion. No further discussion, all in favor. The motion passed to deny the appeal for Parcel #RPM05380010030 with Protest #KS2620.
- (11) Jackson Food Stores Inc. representatives were not present for Parcel #RPM001300H001B with Protest #QK2619. Jackson Food Stores Inc wanted to challenge the Assessor's Office assessment of their property. Killiam Sampo from the Assessor's Office explained the assessment. Commissioner Thompson motioned to deny the appeal for Parcel #RPM001300H001B with Protest #QK2619. Commissioner Caldwell seconded the motion. No further discussion, all in favor. The motion passed to deny the appeal for Parcel #RPM001300H001B with Protest #QK2619.

The Board of Equalization will recess at 12:08 pm until July 6, 2026, at 3:30 pm.


Chairman, Sherry Maupin

Attest

Maria Guest, Admin Assistant

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NOTICE OF SPECIAL MEETING OF THE BOARD OF THE VALLEY COUNTY COMMISSIONERS (Sitting as the Board of Equalization)

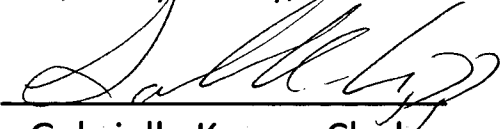
NOTICE is hereby given that the Board of Valley County Commissioners will hold a Special Meeting, Monday, June 29th, 2026, at 8:30 a.m. in the Commissioner's Room in the Valley County Courthouse, 219 N. Main St., Cascade, Idaho, 83611.

8:30 a.m. - **Action item:** Sign Grant or Agreement Award Cover
Sheet, Sheriff Copperi

- **Action item:** Consideration of Governor Little Executive
Order 2026-06

9:00 a.m. – Board of Equalization Hearings

Dated at Cascade, Idaho this 25th day of June 2026.
Gabrielle Knapp, Valley County Clerk, Valley County, Ida


Gabrielle Knapp, Clerk