

**BOARD OF ADA COUNTY COMMISSIONERS
MINUTES OF THE TAX DEED HEARING
TUESDAY, APRIL 29, 2013
10:30 A.M.**

The Board of Ada County Commissioners (Board) met this date in the Ada County Commissioners' Conference Room. Staff present: Vicky McIntyre and Lyn Call, Treasurer's Office; and Chris Rich and Brad Vanderpool, Clerk's Office. Minutes Recorder: Judy Morris.

I. IN THE MATTER OF CALL TO ORDER:

Commissioner David L. Case called the meeting of the Ada County Commissioners to order at 2:32 p.m.

II. IN THE MATTER OF ROLL CALL:

Commissioners David L. Case, Jim Tibbs and Rick Yzaguirre were present.

III. CHANGES TO THE AGENDA:

There were no changes to the agenda.

IV. UNFINISHED BUSINESS

- Tax Deed Parcels (*Tabled from 1/17/13*)
 - a. R2910500160
 - b. R7569751115
 - c. R7569751125

ACTION: R. YZAGUIRRE MOVED TO REMOVE THE UNFINISHED BUSINESS FROM THE TABLE FOR CONSIDERATION. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

L. Call advised the Board that no action was required as payment in full has been received on all three parcels.

V. IN THE MATTER OF NEW BUSINESS:

- 1. Redemption Deeds Issued (10 Parcels)
 - a. R0925000012 – Redeemed 3/16/2013
 - b. R1001190020 – Redeemed 1/25/2013
 - c. R1580930135 – Redeemed 4/10/2013
 - d. R2734523476 – Redeemed 3/8/2013
 - e. R3273500170 – Redeemed 4/23/2013
 - f. R5488500090 – Redeemed 2/5/2013
 - g. R6960130480 – Redeemed 2/15/13
 - h. R7608900190 – Redeemed 2/15/2013
 - i. R8108001183 – Redeemed 4/25/2013
 - j. R8792620520 – Redeemed 4/15/2013

L. Call advised the Board that the above parcels have been redeemed and would not require sale at auction. All years of taxes, including 2013, and costs of collection were paid on each parcel.

- 2. Tax Deed Auction Parcels & Tax/Collection Cost Recovery – Minimum Bid (19 Parcels)
 - a. R0391010030 – 3107 N. Redway Rd, Boise \$11,005.00
 - b. R0471200020 – 6389 W. Overland Rd, Meridian \$11,103.00
 - c. R1281500040 – 4618 W. Gage St, Boise \$18,397.00
 - d. R1479810260 – 11846 W. Fairview Ave, Boise \$ 6,864.00
 - e. R2373370090 – 205 S. Duke Ave, Eagle \$11,158.00
 - f. R4934250072 – 1206 S. Roosevelt St, Boise \$10,910.00
 - g. R5672060415 – 3387 S. Peoria Way, Meridian \$ 9,401.00
 - h. R6129000040 – 40 E. Pine Ave, Meridian \$6,910.00
 - i. R6744100023 – Coleen Dr, Boise \$504.00
 - j. R7476550080 – 46 E. Ranch Dr, Eagle \$1,729.00
 - k. R7824220150 – 461 E. Shafer View Dr, Meridian \$27,001.00
 - l. R7997000438 – 2605 W. Hill Rd, Boise (2012 TD) \$9,386.00
 - m. S0412212700 – N. Park Ln, Eagle \$540.00

n.	S0435449451 – W. Ustick Rd, Meridian	\$515.00
o.	S0513427810 – W. Hill Rd, Boise	\$507.00
p.	S0633223018 – 3205 W. Edgemoor Rd, Boise	\$8,661.00
q.	S1212233811 – N Linder Rd, Meridian	\$599.00
r.	S1224449601 – 132 W. Victory Rd, Meridian	\$9,014.00
s.	S1336233600 – S Swan Falls Rd, Kuna (2009-2011) (Split to S1336233700 & S1336244200 – 2012)	\$111,312.00

L. Call stated that the above 19 parcels remain in tax deed and their office is preparing to sell them at auction at the minimum bids identified. The minimum bids include tax and cost recovery. She advised the Board that a Verified Complaint of Quiet Title on Parcel No. S1336233600 had been filed. She explained that Parcel No. S1336233600 was split into two parcels due to being mortgaged under separate lien holders. She said the city of Kuna was attempting to quiet the title on the properties based on their sewer certification. The properties combined owe approximately \$2.1 million dollars to the city of Kuna. She advised the Board that a second auction will be held at the end of July and this property could be auctioned at that time, if Legal so advises. She said the auction for the above properties is scheduled for June 1 - 4.

ACTION: R. YZAGUIRRE MOVED TO APPROVE THE RECOMMENDATIONS OF THE TREASURER'S OFFICE AND OFFER 18 TAX DEED PARCELS, EXCLUDING ITEM V(2)(S), AT AUCTION AT THE PROPOSED MINIMUM TAX/COLLECTION COST RECOVERY AMOUNT; NOT TAKE THE LAST PARCEL, ITEM V(2)(S), TO AUCTION AT THIS TIME TO ALLOW THE BOARD AN OPPORTUNITY TO DISCUSS THE COMPLAINT WITH LEGAL COUNSEL AND AUCTION IT AT THE SECOND DATE IN JULY, IF APPROPRIATE. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

3. Odd Lot Parcels – Review for Hold/Sale/Other (5 Parcels)
 - a. R0615000775 – N. New York Ave, Kuna
 - b. R3046501143 – W. Sunflower Ln, Boise
 - c. R7000780614 – N. Tredwell Pl, Boise
 - d. R7476310042 – W. Riverside Dr, Garden City
 - e. S1020212400 – W. Overland Rd, Boise

L. Call stated the above five parcels failed to sell at previous auctions. She requested authorization to re-offer them at auction at reduced minimum bids. She said some of the properties have been auctioned two or three times, so the bids would be reduced substantially. She explained the characteristics of each property and recommended the minimum bids be set based on the features and past auctions. She recommended the following minimum bids: Parcel No. R0615000775, \$50; Parcel No. R3046501143, \$1; Parcel No. R7000780614, \$1; R7476310042, \$50; and Parcel No. S1020212400, \$1.

ACTION: J. TIBBS MOVED TO ACCEPT THE RECOMMENDATIONS OF THE TREASURER'S OFFICE AND OFFER THE FIVE TAX DEED PARCELS IDENTIFIED ABOVE AT AUCTION AT THE RECOMMENDED REDUCED BID AMOUNTS. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

4. Odd Lot Parcels – Review for Hold/Sale/Transfer (6 Parcels)
 - a. R1013690105 – Production Ave, Boise
 - b. R5315010164 – W. Hale St, Boise
 - c. R9529170006 – W. Riverside Dr, Garden City
 - d. S1035346224 – S. Production St, Boise
 - e. S0527212480 – Joplin Rd, Garden City
 - f. S1125449200 – Murgoitio Site S Cole, Boise

L. Call stated the above parcels included streets, rivers and various other lots and explained the characteristics of the parcels. She advised that Parcel Nos. R1013690105 and S1035346224 are two remnant parcels located on Production Avenue. She said that V. McIntyre is working with ACHD to see if they are interested in the parcels being transferred to them. She reminded the Board that Parcel No. R5315010164 will appear on the May 14, 2013, Open Business Meeting transferring it to ACHD. Parcel No. R9529170006 is a river property and Garden City has requested it be transferred to them. She is working with legal Staff on the request. Parcel No. S0527212480 is a small section of the Joplin Road cut-off and they are working with ACHD to see if they would like that section. She explained S1125449200 is an odd piece on the canal. V. McIntyre stated that the Bureau of Reclamation believes they took ownership of S1125449200 several years ago, however, a deed of transfer cannot be located. She is working with the Bureau to determine ownership. She advised the Board they would like the opportunity to transfer the properties to institutions that would be in a position to better manage them and remove them from the County's tax rolls, as they have no value.

ACTION: R. YZAGUIRRE MOVED TO ACCEPT THE RECOMMENDATIONS OF THE TREASURER'S OFFICE ON THE SIX ITEMS LISTED UNDER ITEM V(4). J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

5. Discussion of Parcel Combinations for Purposes of Ease in Tracking
Examples:
- a. Weed & Pest Complex (3 Contiguous Parcels in Code Area 03)
 - i. R9277100010
 - ii. R9277100020
 - iii. R9277100030
 - b. Simplot Sports Complex (3 Contiguous Parcels in Code Area 174)
 - i. R1525750900
 - ii. S0931438605
 - iii. S0931438735
 - c. Simplot Sports Complex (3 Contiguous Parcels in Code Area 171)
 - i. S1606212400
 - ii. S1606212410
 - iii. S1606223310
 - d. Barber Park (5 Contiguous Parcels in Code Area 55)
 - i. S0930131452
 - ii. S0960131610
 - iii. S0930417200
 - iv. S0930417230
 - v. S0930428360
 - e. Other
 - i. Landfill
 - ii. Goose Creek
 - iii. Blacks Creek/Oregon Trail
 - iv. Meridian Juvenile

L. Call provided the Board photos of each property owned by the various Ada County departments and advised the Board that she audits them twice a year. She said as parcels are deeded to the County for various reasons, the Prosecutor's office reviews the deeds and they either accept them or record a Denial of Acceptance. She said the parcels are currently mapped separately, but several properties are contiguous and she'd like to have those properties combined into one Parcel. She explained that in order to do so, the parcels would need to be combined by legal instrument and inquired if the Board would consider authorizing her to proceed. V. McIntyre said combining specific parcels would reduce some of the workload on her office tracking and billing the individual parcels.

The Board discussed that the separation of the parcels may be related to the different funding entities and taxing districts. The Board suggested L. Call research the particular parcels in further detail.

L. Call explained that the reason the Treasurer's Office tracks the parcels is because a resolution was adopted in the 90's that turned the responsibility of keeping the records of County property to their office.

IV. IN THE MATTER OF ADJOURNMENT:

There being no further business to come before the Board on this date, the meeting was adjourned at 10:54 a.m.

David L. Case, Chairman

ATTEST:

Christopher D. Rich, Ada County Clerk