



ONEIDA COUNTY COMMISSIONERS

Bill Lewis, Chairman – Ken Eliason – Brian Jeppsen

Meeting Location: Event Center, 459 South Main St., Malad City, Idaho 83252

Special Commissioners Meeting - 31 December 2025 - 2:00PM

*** RECORDING# 251231-0177 ***

IN ATTENDANCE: Commissioner Chairman Bill Lewis in person, and Commissioner Brian Jeppsen and Commissioner Ken Eliason on the phone.

Commissioner Lewis opened the meeting and verified the other commissioners and Attorney Lyle Fuller were present via phone.

Commissioner Lewis motioned to accept the agenda as presented which includes a special meeting to discuss the Hardship Tax Adjustment Application for RP0362625. Seconded by Commissioner Eliason. All ayes. Motion carried

Special Meeting to Discuss Hardship Tax Adjustment Application for RP0362625

(timestamp: 00:01:00)

RP0362625 is separate from MH0362625, which applies to the mobile home located on the property. Mobile homes are not considered real property, as they are removable.

The property owner, Ms. Linda Hallstrom, was placed under the Oneida County Board of Guardianship in August 2024, and her Property Tax Reduction (PTR) application was completed that year. In 2025, when PTR paperwork was due, Ms. Hallstrom had suffered a fall, was hospitalized, and subsequently placed in a rehabilitation facility. The Assessor's Office mailed the PTR application to her home address and was unaware that the application had not been completed until after the deadline had passed. Other options were looked into, but those deadlines were also missed.

Ms. Hallstrom has applied for hardship cancellation due to inability to pay while in care, with no known release date. The total amount due is \$628.76, including \$348.00 for solid waste and \$30.00 for the TV district.

Future PTR applications may be mailed to the care facility; however, PTR does not cover special assessments. Commissioners indicated support for cancellation for the applicable tax year, with solid waste and TV district charges remaining under the authority of IDAWY and the TV district.

Commissioner Lewis motioned the have the county cancel the 2025 taxes and special district fees in the amount of \$628.76 for Linda Hallstrom on MH0362625 and RP0362625, due to an application of hardship. Any district fees beyond this year would be up to the individual taxing districts. Seconded by Commissioner Jeppsen. All ayes. Motion carried.

***** Meeting adjourned by 2:25 pm*****

Bill Lewis, Chairman

Shanci Dorius, Deputy Clerk