

Minutes of Meeting
Requests for Waiver of Taxes
October 3, 2012
9:00 a.m.

The Kootenai County Board of Commissioners: Chairman Todd Tondee and Commissioner Jai Nelson met to discuss the following agenda items. Also present were Chief Deputy Assessor Richard Houser, Personal Property Appraiser Dee Ann Reed and Deputy Clerk Nancy Jones. Commissioner Dan Green was excused.

- A. Call to Order:** Chairman Tondee called the meeting to order at 9:05 a.m.
- B. Introductions:** There were no introductions made.
- C. Changes to the Agenda:** There were no changes made to the agenda.
- D. Old Business:** There was no old business discussed.
- E. New Business:**
 - 1. *Maxwell Supply LLC – AIN 315379* – Doug Miller, previous owner of Maxwell Supply, LLC, requested that the Board waive all 2010 personal property taxes, penalties, and interest levied against Maxwell Supply, LLC. The Board determined that the business dissolved in 2010 and has no remaining assets. The Board agreed to cancel all taxes, penalties and interest, and directed staff to create a resolution.
 - 2. *Eichelberger – AIN 310009 & AIN 310010* – Chief Deputy Assessor Richard Houser informed the Board that a cancellation of taxes was requested and approved by the previous Board in 2008; however, the paperwork to complete the cancellation was not signed or processed to completion due to a clerical error. The Board acknowledged that because the taxes are currently paid in full, the property owner will receive a tax credit for overpayment.

Commissioner Nelson moved to approve the timber exemption for 2008 for Mr. Eichelberger in regard to AIN 310009 and AIN 310010. Chairman Tondee seconded the motion. There being no discussion, Deputy Clerk Nancy Jones called the roll:

Commissioner Nelson: Aye
Commissioner Green: Excused
Chairman Tondee: Aye
The motion carried.

- 3. *Sitz – AIN 215338 & AIN 219131* – Mr. Houser informed the Board that Ms. Sitz was eligible for a 2011 homeowner’s exemption on both her real and personal property; however, the exemption was not applied to the AIN 215338. The Board indicated that the exemption has already been approved for Ms. Sitz’s 2012 tax assessment.

Commissioner Nelson moved to approve the homeowner’s exemption for 2011 for Ms. Sitz for AIN 215338 and AIN 219131. Chairman Tondee seconded the motion. There being no discussion, Deputy Clerk Nancy Jones called the roll:

Commissioner Nelson: Aye
Commissioner Green: Excused
Chairman Tondee: Aye
The motion carried.

4. *Kraus – AIN 126926* – Ms. Kraus requested that penalties for 2010 in the amount of \$846.02 be waived in order to avoid property foreclosure. The Board noted that the property owner defaulted on a previous payment plan and that the parcel houses a commercial building with current tenant.

Commissioner Nelson moved to deny the request from Ms. Kraus in regard to AIN 126926. Chairman Tondee seconded the motion. There being no discussion, Deputy Clerk Nancy Jones called the roll:

Commissioner Nelson: Aye
Commissioner Green: Excused
Chairman Tondee: Aye

The motion carried.

5. *Mitchell – AIN 250642* – Ms. Mitchell requested, in writing, a special cancellation of \$340 per year, due to an audit by the State Tax Commission that decreased her Circuit Breaker tax credit from \$1160 per year to \$820 per year. The Board indicated that this request relates to a State of Idaho program and that the tax credit amount was already determined by the State of Idaho.

Commissioner Nelson moved to deny the cancellation request for Ms. Mitchell in regard to AIN 250642.

Chairman Tondee seconded the motion. There being no discussion, Deputy Clerk Nancy Jones called the roll:

Commissioner Nelson: Aye
Commissioner Green: Excused
Chairman Tondee: Aye

The motion carried.

6. *San Francisco Sourdough Eatery – AIN 304508* – Janelle Kuhns, owner of San Francisco Sourdough Eatery, wrote to appeal the estimated personal property taxes that were assessed for the 2011 tax season. Personal Property Appraiser Dee Ann Reed noted that Ms. Kuhns admitted that the required personal property valuation form was not submitted to the County, resulting in an estimation of value to be determined as per Idaho Code 63-602.

Commissioner Nelson moved to deny the appeal from Janelle Kuhns and San Francisco Sourdough Eatery in regard to AIN 304508. Chairman Tondee seconded the motion. There being no discussion, Deputy Clerk Nancy Jones called the roll:

Commissioner Nelson: Aye
Commissioner Green: Excused
Chairman Tondee: Aye

The motion carried.

F. Staff Reports: There were no staff reports.

G. Public Comment: This section is reserved for citizens wishing to address the Board regarding a County related issue. There was no public comment.

The meeting was adjourned at 9:25 a.m.

Respectfully submitted,

CLIFFORD T. HAYES, CLERK

BY: _____
Nancy A. Jones, Deputy Clerk