

**Minutes of Meeting
Requests for Waiver of Taxes
December 17, 2012
9:00 a.m.**

The Kootenai County Board of Commissioners: Chairman Todd Tondee, Commissioner Dan Green and Commissioner Jai Nelson met to discuss the following agenda items. Also present were Chief Deputy Treasurer Laurie Thomas, Chief Deputy Assessor Richard Houser and Deputy Clerk Pamela Bogaert.

- A. Call to Order:** Chairman Tondee called the meeting to order at 9:00 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. *City of Hayden – AIN 137703* - The City of Hayden acquired the property subject to a life estate in Ernie J. Franks. Mr. Franks passed away on February 10, 2012 which terminated the life estate. The Board agreed that the property is owned by a municipal entity and therefore exempt from taxes. The Board directed staff to create a Resolution to cancel all taxes, penalties and interest.
 - 2. *McAninch – AIN 315054* – Mr. McAninch advised the Board that a Quonset hut, belonging to his neighbor, was erroneously assessed to his property and asked that the Board reimburse taxes paid on the Quonset hut for the past four (4) years. The Board agreed that the property was incorrectly assessed and directed staff to inform Mr. McAninch of the breakdown of the credit to be applied to his account.
 - 3. *Rees – AIN 322641* – Mr. Rees informed the Board that the water system improvements at Quaking Aspen Estates is owned by the Homeowners Association, an Idaho Non Profit, and should therefore be tax exempt. Mr. Houser explained that land and improvements cannot be assessed separately and Mr. Rees would need to deed the parcel to the Homeowners Association for it to be exempt.

Commissioner Green moved to deny the request of Gabriel Rees for a waiver of taxes for AIN 322641.

Commissioner Nelson seconded the motion. There being no further discussion, Deputy Clerk Bogaert called the roll:

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

The motion carried.

- 4. *Mossburgh – AIN 215553* – Mr. Houser advised the Board that the mobile home assessed on the property burned down in January, 2012 and the Assessor’s office was never notified. The Board agreed that the property was incorrectly assessed and directed staff to inform Mr. Mossburgh of the breakdown of the credit to be applied to his account.
- 5. *Adders-Todd – AIN 110501* – Although current on her taxes as of this writing, Ms. Adders-Todd asked that the Board consider her financial hardships for upcoming taxes due. The Board directed Ms. Thomas to contact Ms. Adders-Todd with options for a payment plan.

Commissioner Nelson moved to deny the request from Ms. Sandi Adders-Todd, AIN 110501. Commissioner Green seconded the motion. There being no further discussion, Deputy Clerk Bogaert called the roll:

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

The motion carried.

- 6. *Mettalia – AIN 212196* – Ms. Mettalia advised the Board that due to her age, she had forgotten to apply for the Circuit Breaker for the 2012 tax year and asked the Board to reduce her tax amount due accordingly.

Commissioner Green moved that the appeal for Joan Mettalia, AIN 212196, be denied. Commissioner Nelson seconded the motion. There being no further discussion, Deputy Clerk Bogaert called the roll:

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

The motion carried.

- 7. *Lenz – AIN 154214* – Mr. Houser asked that the Board adjust the valuation of AIN 154214 for 2010 and 2011 to reflect a Homeowner’s Exemption. The Board approved the request of the Assessor’s office.
- 8. *Phillips – AIN 254009* – Mr. Houser asked that the Board adjust the valuation of AIN 254009 for 2010 and 2011 to reflect a Homeowner’s Exemption. The Board approved the request of the Assessor’s office.

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 9:31 a.m.

Respectfully submitted,

CLIFFORD T. HAYES, CLERK

BY: _____
Pamela B. Bogaert, Deputy Clerk