

**Minutes of Meeting**  
**Requests for Waiver of Taxes**  
**January 9, 2013**  
**1:30 p.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 Assessor Richard Houser, Chief Deputy Treasurer Laurie Thomas, and Deputy Clerk Christine Sessions.

**A. Call to Order:** Chairman Tondee called the meeting to order at 1:32 p.m.

**B. Introductions:** There were no introductions made.

**C. Changes to the Agenda:** Chairman Tondee listed the items to be added to the agenda: Gee AIN/ 189410, Idaho Retail LLC/ AIN 316585 & 316586, and Northstar Baptist Church Inc./ AIN 184736. Chief Deputy Treasurer Laurie Thomas explained that due to the timeliness of the issues, to avoid additional accrual of interest and late charges of unpaid taxes, that the items should be added.

Commissioner Nelson moved to approve the addition of Gee/ AIN 189410, Idaho Retail LLC/ AIN 316585 & 316586, and Northstar Baptist Church Inc./ AIN 184736. Commissioner Green seconded the motion. There being no further discussion, Deputy Clerk Sessions called the roll:

Commissioner Nelson: Aye

Commissioner Green: Aye

Chairman Tondee: Aye

The motion carried.

**D. Old Business:** There was no old business discussed.

**E. New Business:**

1. *Boisen – AIN 114645* – Chief Deputy Treasurer Laurie Thomas brought before the Board Ms. Boisen’s request to waive payment of late charges and interest due to personal hardship. After review, Ms. Thomas declined Ms. Boisen’s original request and suggested she appeal directly to the Board. Ms. Thomas reported that half of the amount due was paid by Ms. Boisen. The Board was not in favor and directed staff to prepare a letter denying Ms. Boisen’s request.

Commissioner Green moved to deny Ms. Boisen’s request to waive late charges and interest regarding AIN 114645. Commissioner Nelson seconded the motion. There being no further discussion, Deputy Clerk Sessions called the roll:

Commissioner Nelson: Aye

Commissioner Green: Aye

Chairman Tondee: Aye

The motion carried.

2. *Gee – AIN 189410* – Chief Deputy Assessor Richard Houser brought before the Board a Cancellation Request to correct the fact that a Homeowner’s Exemption was not entered for 2010 and 2011 due to an error on the part of the Assessor’s office. The Board approved the request and Commissioner Nelson directed staff to place the issue on the next Business Meeting Consent Calendar.

3. *Idaho Retail LLC – AIN 316585 & AIN 316586* – Ms. Thomas brought before the Board a Request for Cancellation of interest and late charges for 2011 and 2012 for Idaho Retail LLC. Mr. Hauser explained, that due to an error on the part of the Assessor, the change of ownership in the Assessor’s records did not occur until after the tax due date; consequently, Idaho Retail LLC did not receive a 2012 tax bill for either parcel.

Commissioner Green moved to cancel interest and penalty charges for 2012 for Idaho Retail LLC/ AIN 316585 and AIN 316586. Commissioner Nelson seconded the motion. There being no further discussion, Deputy Clerk Sessions called the roll:

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

The motion carried.

4. *Northstar Baptist Church Inc. – AIN 184736* – Ms. Thomas came before the Board to address the accrued interest, late fees and taxes on the land portion of the assessment. Northstar was granted Tax Exempt Status on March 7, 2012, at that time, the issue of the tax on the land was not addressed by the Board of Equalization.

Commissioner Nelson moved to cancel 2011 interest, penalties and fees for Northstar Baptist Church Inc./ AIN 184736; however, the property taxes must be paid within thirty (30) days. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Sessions called the roll:

Commissioner Nelson:           Aye  
Commissioner Green:           Aye  
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 1:54 p.m.

Respectfully submitted,

CLIFFORD T. HAYES, CLERK

BY: \_\_\_\_\_  
Christine Sessions, Deputy Clerk