

Minutes of Meeting
Requests for Cancellation of Taxes
March 6, 2013
10:00 a.m.

The Kootenai County Board of Commissioners: Chairman Todd Tondee and Commissioner Dan Green met to discuss the following agenda items. Also present were Chief Deputy Treasurer Laurie Thomas, Chief Deputy Assessor Richard Houser, Forest and Agricultural Land Appraiser II Leadworker Gordon Harnasch and Deputy Clerk Pamela Bogaert. Commissioner Nelson was excused.

A. Call to Order: Chairman Tondee called the meeting to order at 10:02 a.m.

B. Introductions: There were no introductions made.

C. Changes to the Agenda: Commissioner Green moved to add a discussion to the agenda regarding Lewis/AIN 303699 due to the timeliness of the issue. Chairman Tondee seconded the motion. There being no discussion, Deputy Clerk Bogaert called the roll:

Commissioner Nelson: Excused

Commissioner Green: Aye

Chairman Tondee: Aye

The motion carried.

D. Old Business:

1. Wells – AIN 300771 – Chief Deputy Assessor Richard Houser reminded the Board that this issue was previously placed on hold and informed the Board that the Wells' have been advised that the Board will consider their request after they provide proof of 2012 Idaho State Income Tax filing.

E. New Business:

1. Fantastic Ad Bags – AIN 302975 – Mr. Houser explained to the Board that, due to an error on the part of the Assessor's office, Fantastic Ad Bags was charged a double assessment for the 2010 tax year. The Board signed the Tax Change Correction form and directed staff to place the item on the Consent Calendar for the next scheduled Business Meeting to be held on March 12, 2013.
2. Robnett – AIN 171022 – Mr. Houser advised the Board that Mr. Robnett's home was incorrectly drawn and described and recommended that the Board cancel taxes levied for 2010 and 2012 based on incorrect square footage. The Board signed the Tax Change Correction form and directed staff to place the item on the Consent Calendar for the next scheduled Business Meeting to be held on March 12, 2013.
3. City of Hayden – AIN 253675 – Mr. Houser requested that the Board acknowledge the tax exempt status of a parcel of land recently acquired by the City of Hayden. Mr. Houser further noted that there were no outstanding taxes due on the parcel. The Board directed staff to write a letter to the City of Hayden confirming tax exempt status.
4. KAL, LLC – AIN 139184 and AIN 234354 – Mr. White asked that the Board consider canceling taxes, interest, penalties and fees for two parcels that did not retain an agricultural exemption after a change of ownership. Mr. Houser advised the Board that the two parcels were not granted an agricultural exemption due to the fact that when the ownership was changed, Mr. White did not complete and submit a new agricultural exemption application. The Board denied Mr. White's request and directed staff to cancel penalties and interest if Mr. White pays the taxes, in full, within thirty (30) days.

5. Lewis – AIN 303699 – Mr. Lewis recently received a Notification of Omitted Occupancy Fee for assessment year 2009 and asked that the Board cancel the fee. Mr. Lewis properly filed for Homeowner’s Exemption in February, 2009 and felt that the error was on the part of the Assessor’s office. Mr. Houser informed the Board, that due to a software error, there are 142 parcels during tax years 2007, 2008, 2009, 2010 and 2012 wherein occupancy taxes were omitted. Letters have gone to all 142 property owners effective February 13, 2013 and Chief Deputy Laurie Thomas explained that the homeowners then have thirty (30) days to appeal. Exact dollar amounts of taxes due will not be available until after the appeals process is complete. Chairman Tondee felt that this was the County’s error, due to software malfunction, and was inclined to approve Mr. Lewis’ request. Commissioner Green was of the opinion that, in the interest of fairness, he would not approve Mr. Lewis being billed for taxes older than three (3) years.

Commissioner Green moved to cancel the occupancy taxes for AIN 303699 for tax year 2009. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Bogaert called the roll:

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

The motion carried.

Ms. Thomas pointed out to the Board that there are 142 of these occupancy tax issues and it was her opinion that deliberations should not be conducted until such time as the taxes could be figured on all of the parcels.

Ms. Thomas’ feeling was that, at that time, all of the issues could be dealt with at once.

Commissioner Green moved to rescind the previous motion granting cancellation of occupancy taxes for AIN 303699 for tax year 2009. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Bogaert called the roll:

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

The motion carried.

Commissioner Green moved to continue the issue to a date uncertain. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Bogaert called the roll:

Commissioner Nelson: Excused
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 11:09 a.m.

Respectfully submitted,

CLIFFORD T. HAYES, CLERK

BY: _____
Pamela B. Bogaert, Deputy Clerk