

**Minutes of Meeting  
Omitted Occupancies  
March 25, 2013  
10:30 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, Assessor Mike McDowell, Chief Deputy Assessor Richard Houser and Deputy Clerk Pamela Bogaert.

**A. Call to Order:** Chairman Tondee called the meeting to order at 10:31 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:**

Chairman Tondee explained that this meeting was being held to update Commissioner Nelson regarding the issue of the 172 parcels wherein occupancy taxes for 2007, 2008, 2009, 2010 and 2012 were omitted due to a software malfunction. Chief Deputy Assessor Richard Houser advised the Board that the Assessment Notices were sent out in February, 2013 and bills could not be generated until the 30 day appeal period expired. That expiration date was last week. Commissioner Tondee felt that this was the County's error, due to the software issue and Commissioner Green was of the opinion, that in the interest of fairness, taxes older than three (3) years should not be billed. The Board discussed the mechanics of the appeals process and agreed that the Omitted Occupancy bills for 2007 – 2012 would be generated and mailed. Any telephone calls or letters from taxpayers objecting would be directed to the Board for deliberations during a Request for Waiver of Taxes meeting.

*David White, KAL, LLC – AIN 139184 and AIN 234354* – on March 6, 2013, the Board previously agreed that if Mr. White were to pay the taxes owed within 30 days, all penalties and interest would be waived. Mr. White did send in a check, however, it was not for the full amount due. Chief Deputy Treasurer Laurie Thomas explained that the properties are scheduled for tax deed sale and have passed the time that a payment plan can be implemented. The Board agreed that their previous decision stands and Chairman Tondee agreed to call Mr. White to advise him of the remaining amount due to avoid losing the properties.

**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 11:10 a.m.

Respectfully submitted,

CLIFFORD T. HAYES, CLERK

BY: \_\_\_\_\_  
Pamela B. Bogaert, Deputy Clerk