

**Minutes of Meeting**  
**Request for Cancellation of Taxes**  
**May 1, 2013**  
**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 Assessor Richard Houser, Chief Deputy Treasurer Laurie Thomas, and Deputy Clerk Brandie Bradley.

- 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:**
- 1. Owens Construction Inc. – AIN 307876**  
Chief Deputy Assessor Richard Houser informed the Board that this situation has been reviewed by legal, and as the corporation has been dissolved, there is no legal recourse available to pursue the delinquent taxes owed on this property. The Board gave direction to staff to draft a resolution to cancel the taxes for Owens Construction Inc. (AIN 307876), and bring the resolution back before the Board for signature and adoption.
  - 2. Powell – AIN 202255**  
Chief Deputy Treasurer Laurie Thomas advised the Board that the Powell’s Mortgage Company has paid all of the delinquent taxes, as well as prepaid the taxes for the upcoming tax year. Ms. Thomas explained that this parcel will be removed from the list of Tax Deed Sale properties.
- E. New Business:**
- 1. Kootenai Technical Education Campus (KTEC) – AIN 318693**  
Ms. Thomas brought before the Board a Request for Cancellation of the 2010 taxes for property purchased for the Kootenai Technical Education Campus (KTEC), Parcel No. 51N04W-07-0700/AIN 318693, located at the junction of Meyer Road and Lancaster Road near Rathdrum, Idaho. Ms. Thomas advised the Board that this parcel was granted tax exempt status July, 2011. The delinquent taxes are for the 2010 tax year, at which time the property was owned by KTEC, but was vacant. The Board agreed that it was appropriate to cancel these taxes, and gave direction to staff to draft a resolution to cancel the taxes for the KTEC parcel.
  - 2. Mr. & Mrs. James Rouse – AIN 102197**  
Mr. Houser asked the Board to consider a Request for Cancellation of taxes for James Rouse, Parcel No. V6600006012A/AIN 102197, located at 1610 East Hayden Avenue, Hayden, Idaho. Mr. Houser explained that the homeowner’s exemption was removed from this parcel in error during a lot line adjustment.

Commissioner Green moved to cancel the taxes on AIN 102197, for the tax years of 2010 and 2011, for Mr. and Mrs. James Rouse. Commissioner Tondee seconded the motion. There being no further discussion, Deputy Clerk Bradley called the roll:

Commissioner Nelson: Aye

Commissioner Green: Aye

Chairman Tondee: Aye

The motion carried.

**3. Terianne Brubaker – AIN 145613**

Ms. Thomas brought before the Board a request from Terianne Brubaker in regard to Parcel No. 04600000029B/AIN 145613. Ms. Thomas explained to the Board that Ms. Brubaker is the owner of two (2) adjacent parcels, one (1) parcel with a home and one (1) vacant parcel (AIN 145613). Ms. Brubaker is currently in foreclosure on the property that has the home on it. The vacant parcel is not held in escrow, nor is it in foreclosure. Furthermore, it does not appear that Bank of America has any interest in this parcel. This parcel has been listed as a property for Tax Deed Sale and the Board agreed that if the bank has no interest this property, the Tax Deed Sale should continue as scheduled.

**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 9:16 a.m.

Respectfully submitted,

CLIFFORD T. HAYES, CLERK

BY: \_\_\_\_\_  
Brandie Bradley, Deputy Clerk