

Minutes of Meeting
Request for Cancellation of Taxes
July 16, 2013
1:00 p.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 and Deputy Clerk Brandie Bradley. Commissioner Nelson was excused.

- A. Call to Order:** Chairman Tondee called the meeting to order at 1:03 p.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.
- 1. Ink Spot Screen Printing & Awards/AIN 318530** – Chief Deputy Treasurer Laurie Thomas advised the Board that no payments have been received on the property owned by Louise Buffaloe/Ink Spot Printing & Awards, Parcel No. ERSP00005012/AIN 318530. A discussion was held about other property owned by Ms. Buffaloe and Ms. Thomas explained that the next step would be to add the delinquent taxes to the tax roll of the other parcel. The Board advised the Treasurer to move forward with this process.
 - 2. Don Johnston/BNSF/AIN 164453** – Ms. Thomas informed the Board that the delinquent taxes were paid in full on this property in June, 2013, so no further action is necessary.
- E. New Business:**
- 1. Guttenberg Family Trust/AIN 205881**- Chief Deputy Assessor Richard Houser advised the Board that the homeowner’s exemption was not applied to Parcel No. C18320040110/AIN 205881, owned by the Guttenberg Family Trust. Mr. Houser explained that the Board has already cancelled the 2012 taxes and that this request is to cancel the taxes for 2010 and 2011 due to this error.
Commissioner Green moved to apply the homeowner’s exemption for the Guttenberg Family Trust to AIN 205881 for the 2010 and 2011 tax years. Commissioner Tondee seconded the motion. There being no further discussion, Deputy Clerk Bradley called the roll:
Commissioner Nelson: Excused
Commissioner Green: Aye
Chairman Tondee: Aye
The motion carried.
 - 2. Fox/AIN 261134** – Mr. Houser explained to the Board that this Parcel No. MZZ34W05342A/AIN 261134, owned by Gregory L. Fox, was double assessed for 2011 when the home was converted to real property. Mr. Houser is requesting that the Board approve a cancellation of the duplicate assessment amount.

Commissioner Green moved to cancel the duplicate assessment for AIN 261134 for the 2011 tax year. Commissioner Tondee seconded the motion. There being no further discussion, Deputy Clerk Bradley called the roll:

Commissioner Nelson: Excused

Commissioner Green: Aye

Chairman Tondee: Aye

The motion carried.

- 3. **Wellborn Family Trust/AIN 312411** – Mr. Houser advised the Board that this Parcel No. OK1160010020/AIN 312411, owned by the Wellborn Family Trust, did not receive the homeowner’s exemption for 2010. This exemption has been applied for tax years 2011 and 2012 and this is the final year in need of correction.

Commissioner Green moved to reinstate the homeowner’s exemption for 2010 for AIN 312411. Commissioner Tondee seconded the motion. There being no further discussion, Deputy Clerk Bradley called the roll:

Commissioner Nelson: Excused

Commissioner Green: Aye

Chairman Tondee: Aye

The motion carried.

- F. **Staff Reports:** Mr. Houser provided the Board with an example of the Application for Property Tax Exemption/Exemption for Site Improvements. Mr. Houser explained that these applications will now be submitted to the Board of County Commissioners and then forwarded to the Assessor.

Mr. Houser also provided an update on the STEM Charter Academy. A site inspection was done and it has been verified that there is a building on the site that is being used as a school. Mr. Houser explained that the County never received notice of this occupancy and the Assessor’s Office has sent a letter regarding the omitted occupancy to the STEM Charter Academy. The Board held a discussion regarding the tax exempt request that was made for this property and determined that this request will be brought before the Board at the next Tax Exempt Application Hearing in August, 2013.

- 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 1:21 p.m.

Respectfully submitted,

CLIFFORD T. HAYES, CLERK

BY: _____
Brandie Bradley, Deputy Clerk