

Minutes of Meeting
Request for Cancellation of Taxes
August 13, 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, Personal Property Appraiser II Dee Ann Reed, and Deputy Clerk Nancy Jones. Commissioner Jai Nelson was excused.

A. Call to Order: Chairman Tondee called the meeting to order at 1:06 p.m.

B. Introductions: There were no introductions made.

C. Changes to the Agenda: Chairman Tondee stated that an item was to be added to the agenda, with reference to the 2012 occupancy status for STEM Charter Academy, AIN 325576. Chairman Tondee explained that time was of the essence, as the taxes were scheduled to be attached as a lien against the property.

Commissioner Green moved to change the agenda, in order to add an item for STEM Charter Academy, AIN 325576, in the interest of providing timely attention to this matter. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Jones called the roll:

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

The motion passed.

D. Old Business:

1. *STEM Charter Academy – AIN 325576* – Chairman Tondee recalled that this is one of a large number of parcels for which occupancy taxes were previously omitted. Chairman Tondee also noted that the property in question is used for educational purposes, and that the Board granted the Academy tax exempt status as of the 2013 tax year. The purpose of this item was to consider cancellation of the assessed 2012 occupancy taxes.

Commissioner Green moved to cancel 2012 occupancy taxes for STEM Charter Academy, AIN 325576, and directed staff to prepare a Resolution for Board signature. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Jones called the roll:

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

The motion passed.

E. New Business:

1. *Thornton – AIN 321362* – Personal Property Appraiser II Dee Ann Reed reviewed documentation that was submitted by Mr. Thornton, establishing that he moved to another state in the fall of 2011 (although the exact date was unclear within the packet provided). Ms. Reed noted that, while the Assessor's Office had spoken with Mr. Thornton in 2012, and he had provided a forwarding address in Texas, no supporting documentation was received by the County until February, 2013. The attendees noted that, per the statement from the Idaho State Insurance Fund, the business was operating in Coeur d'Alene for at least a portion of 2011.

Commissioner Green moved to authorize cancellation of the 2012 taxes, penalties, fees, and interest for Aaron Thornton/AIN 321362, if and only if the taxes, penalties, interest and fees for 2011 are paid in full within thirty (30) days of notification. Staff was given direction to send a letter to Mr. Thornton, to this effect. There being no further discussion, Deputy Clerk Jones called the roll:

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

The motion passed.

2. *Robinett – AIN 249166* – Ms. Reed explained that Mr. Robinett was requesting tax assistance, due to the failure of his business. Ms. Reed noted that Mr. Robinett had submitted a declaration for each tax year, and that his assessments showed little variance, with the exception of 2012 (which was estimated by the Assessor’s Office). In response to questions from the Board, Ms. Reed detailed the account history and the method used to calculate the taxes due for the heavy equipment included in the declaration.

Commissioner Green moved to authorize cancellation of the interest and penalties on AIN 249166, provided that Mr. Robinett pays the tax balance in full within thirty (30) days, and gave direction to Staff to draft a letter to that effect. Further, Commissioner Green stated that all penalties and interest will be reinstated if these taxes are not paid in full within thirty (30) days of the letter. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Jones called the roll:

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

The motion passed.

3. *Sunshine Espresso – AIN 311394* – Ms. Reed explained that the County had not received notification that the espresso stand had been sold and moved, resulting in a duplicate assessment (for both the previous and new locations).

Commissioner Green moved to cancel the outstanding taxes for Sunshine Espresso (AIN 311394), in accordance with the Assessor’s recommendation. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Jones called the roll:

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

The motion passed.

4. *City of Coeur d’Alene – AIN 257482* – The attendees discussed the ownership and tax history for the parcel, and options for collecting past due taxes and fees. The Board determined that the assessed Aquifer Protection Fees were to remain due and payable for the parcel.

Commissioner Green moved to cancel 2007 and 2008 taxes for the City of Coeur d’Alene, with regard to AIN 257482. Commissioner Green further directed staff to send a letter to the City of Coeur d’Alene, requesting payment for subsequent tax years (2009 through 2012). Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Jones called the roll:

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

The motion passed.

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 1:23 p.m.

Respectfully submitted,

CLIFFORD T. HAYES, CLERK

BY: _____
Nancy A. Jones, Deputy Clerk