

**Minutes of Meeting**  
**Request for Cancellation of Taxes**  
**November 6, 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 Treasurer Laurie Thomas, Chief Deputy Assessor Richard Houser and Deputy Clerk Brandie Bradley.

**A. Call to Order:** Chairman Tondee called the meeting to order at 9:02 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:**

- 1. Bolton/AIN 306492-** Chief Deputy Assessor Richard Houser advised the Board that the 2012 Homeowner's Exemption was being held on this parcel, pending verification that Jennifer Bolton had filed her 2012 Idaho Income Tax Return. Ms. Bolton has now provided verification that she has filed her 2012 Idaho Income Tax Return, and this has been verified by the Idaho State Tax Commission as well. Mr. Hauser recommended that the Board approve adding the 2012 Homeowner's Exemption to this parcel.

Commissioner Green moved to apply the 2012 Homeowner's Exemption for Jennifer Bolton to AIN 306492. Commissioner Nelson 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.

- 2. Johnson/AIN 129223 –** Chief Deputy Treasurer Laurie Thomas explained to the Board that Tracey Johnson inadvertently submitted a payment on another parcel that Ms. Johnson owns. The payment that Ms. Johnson submitted was intended to be applied to this parcel, as the taxes on the other parcel are paid by Ms. Johnson's mortgage company. Upon realizing the error, Ms. Johnson submitted payment for this parcel and has requested that the late charges and interest, in the amount of \$135.11, be waived. The Board reviewed Ms. Johnson's payment history and noted that, Ms. Johnson has always paid in a timely manner.

Commissioner Green moved to cancel the late charges and penalties applied to AIN 129223 as Ms. Johnson has made all previous payments in a timely manner. Commissioner Nelson 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. McGiboney/AIN 194532** – Ms. Thomas explained to the Board that Julia McGiboney has had health issues that have prevented her from coming in to apply for the Circuit Breaker Exemption the last couple of years. Ms. McGiboney has received the Circuit Breaker Exemption intermittently since 2006. Due to Ms. McGiboney’s health issues, her 2011 property taxes in the amount of \$77.80, as well as her property taxes for 2012 in the amount of \$392.18, remain unpaid. Currently a Warrant of Distraint has been prepared, due to the unpaid 2011 taxes. Ms. Thomas advised the Board that Ms. McGiboney previously completed a payment plan for her 2010 property taxes and has expressed a willingness to make payments on her 2012 taxes.

Commissioner Green moved to cancel the 2011 taxes, penalties and interest for AIN 194532 in the amount of \$77.80, and instructed the Treasurer’s Office to make payment arrangements with Ms. McGiboney for the 2012 and 2013 property taxes. Commissioner Nelson 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.

**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 9:30 a.m.

Respectfully submitted,

CLIFFORD T. HAYES, CLERK

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