

Minutes of Meeting
Request for Cancellation of Taxes
December 4, 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 Chief Deputy Treasurer Laurie Thomas, Chief Deputy Assessor Richard Houser, Jimmie Joe Honaker, and Deputy Clerk Brandie Bradley.

- A. Call to Order:** Chairman Tondee called the meeting to order at 9:03 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. Honaker/AIN 180947

Mr. Jimmie Joe Honaker requested that the Board re-evaluate the assessed value of his property. Mr. Honaker explained to the Board that he purchased this property on August 13, 2013. The Board advised Mr. Honaker that the only time the Board can review property values is during the Board of Equalization Hearings. Mr. Honaker expressed his frustration with the process, as he did not own the property during the appeal time period, and requested direction on what recourse is available to individuals that purchase property after the deadline. The Board explained that Idaho Statute regulates these processes and advised Mr. Honaker that he will have the opportunity to appeal the assessment during the next Board of Equalization Hearings.

Commissioner Green moved to take no action on this request as it was not the proper time to review assessment values. 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.

Mr. Honaker left the meeting at 9:14 a.m.

2. Resort Aviation Services/AIN 132098

Chief Deputy Assessor Richard Houser explained to the Board that Resort Aviation Services is the owner of AIN 132098. At the time the improvement was assessed in 2012 and 2013, the improvement assessment was applied to the wrong parcel. Both of the parcels involved are owned by Resort Aviation Services and the attendees held a discussion as to the best method to remedy this error. Mr. Houser advised the Board that a Resolution was signed at the November 26, 2013, Business Meeting that cancelled the taxes for 2013 for AIN 132098.

Commissioner Nelson moved to redact the Resolution that was signed on November 26, 2013, which amended the market value for AIN 132098, for the 2013 tax year. Commissioner Green 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.

Commissioner Green moved to take no action to correct the tax error on the parcel owned by Resort Aviation, AIN 132098, as transferring the assessment between the parcels would not result in a change to the total tax liability. Chairman 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. United States Department of Justice/AIN 210370

Mr. Houser explained to the Board that the tax exemption was not applied to this property when it was obtained through drug foreclosure by the United States Department of Justice. Mr. Houser requested that the taxes be cancelled for a portion of 2012 and for 2013. Chief Deputy Treasurer Laurie Thomas advised the Board that the County has a Memorandum of Understanding (MOU) with the Federal Government, and at the time that this property is sold, the United States Department of Justice will reimburse the County for the property taxes owed on this parcel. Ms. Thomas explained that this MOU is being reviewed by the Legal department and a signed copy is not available at this time. The Board agreed to take no action on this item until they had the opportunity to review the MOU.

4. Mills/AIN 200530

Mr. Houser explained that, as this request is for the 2013 tax roll, this item should be discussed at a future Business Meeting.

5. Anderson/AIN 251155

Mr. Houser explained that, as this request is for the 2013 tax roll, this item should be discussed at a future Business Meeting.

6. Schultz/AIN 115956

Mr. Houser explained that, as this request is for the 2013 tax roll, this item should be discussed at a future Business Meeting.

7. Link/AIN 198384

Mr. Houser explained that, as this request is for the 2013 tax roll, this item should be discussed at a future Business Meeting.

Commissioner Green moved to take no action on AIN 200530, AIN 251155, AIN 115956, and AIN 198384, as these items will be presented at a future Business Meeting. 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.

8. Kootenai Bridge Academy Inc./AIN 121800

Mr. Houser stated that this parcel is adjacent to the main structure for the Kootenai Bridge Academy and should have been included in the Resolution that cancelled the taxes for AIN 117022. Mr. Houser requested that this error be corrected to reflect the cancellation of taxes for both AIN 117022 and AIN 121800, owned by Kootenai Bridge Academy.

Commissioner Green moved to amend the Approval Order for AIN 117022, dated July 9, 2013, to include AIN 121800. 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.

9. North Idaho College/AIN 174950

Mr. Houser advised the Board that when the Approval Order was signed for, AIN 174950 a tax exemption was applied to the entire parcel; however, North Idaho College only utilizes thirty-two percent (32%) of this parcel. Mr. Houser requested that the Approval Order be amended, in order to reflect the proper exemption.

Commissioner Green moved to amend the Approval Order for AIN 174950 dated August 6, 2013, to grant tax exemption for the portion of this parcel that is used by North Idaho College. 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 9:48 a.m.

Respectfully submitted,

CLIFFORD T. HAYES, CLERK

BY: _____
Brandie Bradley, Deputy Clerk