

**Minutes of Meeting**  
**Requests for Cancellation of Taxes**  
**January 2, 2014**  
**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 Homeowner Stephen Bruno, Chief Deputy Assessor Richard Houser and Deputy Clerk Brandie Bradley. Commissioner Jai Nelson was excused.

- A. Call to Order:** Chairman Tondee called the meeting to order at 1:02 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.
- E. New Business:**

**Close/AIN 210370**

Commissioner Green advised that Chief Deputy Treasurer Laurie Thomas had informed him that this property was taken through the drug seizure process by the Federal Government and that the County will be reimbursed for property taxes owed for 2004 through 2007 once this property sells. Property taxes from 2008 through the sale of the property will need to be cancelled. The Board decided to refrain from taking any action until the property has been sold.

**Bruno/AIN 117719**

Mr. Stephen Bruno explained to the Board that he purchased this property on March 6, 2013, but was unable to occupy the residence until May 31, 2013. Mr. Bruno applied for the homeowners tax exemption in 2013, and requested that the Board apply the tax exemption to the property for the 2013 tax year. The Board explained to Mr. Bruno that his property would be eligible for the tax exemption for 2014, as tax exemptions are applied for a year in advance. The Board further explained that, in order to receive the exemption for 2013, an application should have been submitted in 2012.

Commissioner Green moved to deny the request for cancellation of taxes for AIN 117719, for Mr. Stephen Bruno. Chairman 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.

Mr. Bruno left the meeting at 1:11 p.m.

**Resort Aviation/AIN 132098**

Chief Deputy Assessor Richard Houser advised the Board that he had further clarification on this parcel, which was discussed at the Request for Cancellation of Taxes meeting that was held on December 4, 2013. Mr. Houser explained that the improvement was erroneously assessed on both parcels owned by Resort Aviation and, therefore was double assessed for 2012 and 2013.

Commissioner Green moved to cancel the taxes for 2012 and 2013 on AIN 132098, owned by Resort Aviation. Chairman 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.

**Bridges/AIN 235114**

Mr. Houser explained to the Board that an error was made when calculating the square footage and interior amenities of this property in 2005, which caused this property to be over assessed. Mr. Houser advised that this error has now been corrected but the correction can only be applied to the last three (3) years. Mr. Houser asked the Board to cancel the residual taxes for 2011 and 2012 on this parcel and explained that the correction for 2013 has been sent to the Board for separate consideration.

Commissioner Green moved to amend the assessed value and cancel the over-assessed amount of taxes for 2011 and 2012 on AIN 235114, owned by Katherine Bridges. Chairman 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.

**Gilbert/Kerr/AIN 121592**

Mr. Houser explained that the property owners failed to apply for the homeowners exemption for 2013 in a timely manner. The property owners did apply in time for the exemption to be applied to the 2014 property taxes, but owners Julie Kerr and John Gilbert are now requesting that this exemption be applied to 2013 as well, as they were not aware that they had to apply for the tax exemption.

Commissioner Green moved to deny the request to cancel taxes for AIN 121592, owned by Julie Kerr and John Gilbert, and instructed staff to make payment arrangements with the owners. Chairman 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.

**Peace Lutheran Church/AIN 210389**

Commissioner Green explained that Pastor Kurt Wandrey has requested that the taxes be cancelled for AIN 210389, as the church is a tax exempt entity. Commissioner Green advised that this church was formed in September 2012, at a location that was previously used by another church. Pastor Wandrey has submitted an application for Peace Lutheran Church to be tax exempt, but that the request has not been heard by the Board yet and is currently with the Legal Department for review.

Commissioner Green moved to continue the request made by Pastor Wandrey, for AIN 210389, to a date uncertain, to allow time for the Board to review the tax exemption request. Chairman 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.

**McVeigh/AIN 134969**

Mr. Houser advised that Christopher and Erica McVeigh applied for the homeowners exemption for 2013 but did not apply in a timely manner for 2012. The McVeigh's are now requesting that the homeowner's exemption be applied to 2012. The Board discussed the delinquency of these taxes and the options that are available.

Commissioner Green moved to cancel the interest and penalties for AIN 134969, if the McVeigh's pay the delinquent 2012 taxes and the first half of the 2013 property taxes by January 24, 2014. Chairman 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.

**Padilla/AIN 139714**

Mr. Houser explained that the homeowner's exemption was applied for in a timely manner, but a clerical error prevented the exemption from being applied to the 2012 tax year. Mr. Houser requested that the Board cancel the taxes for 2012, and reported that this error has now been corrected.

Commissioner Green moved to cancel the 2012 taxes on AIN 139714, owned by Lari Rae Padilla. Chairman 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.

**Sunbridge Capital/AIN 313510**

Mr. Houser explained that this account was cancelled in 2010, but that there are still taxes owing for 2008 and 2009. This personal property was included in a Chapter 7 bankruptcy case.

Commissioner Green moved to cancel penalties and interest on AIN 313510, owned by Sunbridge Capital provided that they pay the delinquent taxes by January 31, 2014. Chairman 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.

**The Solomon Foundation/AIN 120526**

Mr. Houser explained that this is a vacant lot owned by The Solomon Foundation. The Solomon Foundation has made an application for tax exempt status, but it has not yet been reviewed by the Legal department. Mr. Houser stated that The Solomon Foundation has requested that the taxes for 2013 be cancelled, as they are a tax exempt entity.

Commissioner Green moved to continue the request for cancellation of taxes made by The Solomon Foundation for AIN 120526, to a date uncertain, to allow time for the tax exempt application to be reviewed. Chairman 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.

Ms. Erica McVeigh joined the meeting at 1:36 p.m. to discuss the request for cancellation of taxes that she made for AIN 134969. The Board advised Ms. McVeigh that they had already heard her request and explained that they were willing to cancel the penalties and interest on this parcel if she paid the delinquent 2012 taxes, as well as the first half of the 2013 property taxes by January 24, 2014. Ms. McVeigh left the meeting at 1:39 p.m.

**F. Staff Reports:** Mr. Houser advised the Board that new property owners have been sent a thirty (30) day notice to apply for occupancy/homeowners exemption.

Mr. Houser explained that (per new direction from the State Tax Commission) all cell towers and coffee huts, which were previously taxed as personal property, will now be taxed as real property. Mr. Houser wanted to bring this item to the Board's attention as notices have been mailed to the property owners to advise them of this change. Mr. Houser further explained that next year these same properties will be assessed for the site improvements that have been made on the property.

**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 1:52 p.m.

Respectfully submitted,  
JIM BRANNON, CLERK

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