

Minutes of Meeting
Requests for Cancellation of Taxes
February 7, 2014
1:00 p.m.

The Kootenai County Board of Commissioners: Chairman Todd Tondee and Commissioner Jai Nelson met to discuss the following agenda items. Also present were Chief Deputy Assessor Richard Houser, Chief Deputy Treasurer Laurie Thomas, Homeowner Mike Miller and Business Owner Craig Robinett, and Deputy Clerk Brandie Bradley. Commissioner Dan Green was excused.

- A. Call to Order:** Chairman Tondee called the meeting to order at 1:06 p.m.
- B. Introductions:** Chairman Tondee introduced the Board and Staff Members to the attendees.
- 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:**

City of Post Falls/AIN 303419

Chief Deputy Treasurer Laurie Thomas stated that this property was owned by Prairie Falls Development until mid 2012, when the City of Post Falls took possession of the property. Ms. Thomas explained that the City of Post Falls is requesting a cancellation of the 2012 taxes, interest and penalties that were owed prior to the City of Post Falls taking possession.

Commissioner Nelson moved to cancel the 2012 taxes, penalties and interest on AIN 303419, which is owned by the City of Post Falls. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Bradley called the roll:

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

The motion carried.

Peace Lutheran Church/AIN 210389

Chairman Tondee advised that Peace Lutheran Church requested cancellation of the 2013 taxes, penalties and interest. Chairman Tondee explained that Peace Lutheran Church is a religious non-profit corporation and was therefore, granted tax exempt status at a hearing that was held on January 22, 2014.

Commissioner Nelson moved to cancel the 2013 taxes, penalties, and interest for AIN 210389, owned by Peace Lutheran Church. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Bradley called the roll:

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

The motion carried.

Robinett Trucking/AIN 249166

Business owner Craig Robinett was sworn in by the Deputy Clerk. Mr. Robinett advised the Board that Robinett Trucking filed for bankruptcy in 2009 and explained that his bookkeeper filed the 2010 and 2011 declarations, which erroneously included the equipment that was surrendered to the bank. Mr. Robinett further explained that once this error was discovered, a corrected declaration was sent to the County in 2013. Mr. Robinett advised that the bankruptcy was recently discharged, the property has been sold, and payments have been made to the creditors by the bankruptcy trustee. Mr. Robinett stated that it was his understanding that all Federal, State, and County taxes were to be satisfied by the proceeds from the sale of the property, but discovered that a duplicate payment was made for the Federal taxes and that the County did not receive any of the funds. Mr. Robinett asked the Board to cancel the taxes, penalties and interest on this personal property as the company has been dissolved and the equipment has not been in his possession since 2009. The Board discussed with Mr. Robinett the possibility of a refund being issued for the overpayment of the Federal taxes. Mr. Robinett stated that all outstanding debts were negotiated and reduced through the bankruptcy and that he has been advised by the trustee and his attorney not to expect these funds to be refunded. Ms. Thomas offered to contact the trustee and see if the County can expect a payment, as the County was included in the bankruptcy, but has not receive any funds.

Commissioner Nelson moved to continue the request (for AIN 249166), for six (6) months, to allow time for the Treasurer’s Office to contact the bankruptcy trustee and obtain additional information.

Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Bradley called the roll:

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

The motion carried.

Duplessis/AIN 133904

Chief Deputy Assessor Richard Houser explained to the Board that the Homeowner’s Exemption was removed erroneously in 2009 from AIN 133904, owned by Dennis Duplessis. Mr. Houser advised that this request to cancel taxes corrects the error for 2011 and 2012, as 2013 has already been corrected.

Commissioner Nelson moved to cancel the difference between the over assessed value and the corrected value for 2011 and 2012 for AIN 133904, which is owned by Dennis Duplessis. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Bradley called the roll:

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

The motion carried.

Miller/AIN 117481

Deputy Clerk Bradley swore in Mike Miller. Mr. Miller explained to the Board that he purchased this property in March 2012 and resides on the property in a travel trailer. Mr. Miller stated that the property tax assessment he received indicated that he was being assessed for seventeen (17) acres, but he has had this property surveyed and it is a total of eleven point three (11.3) acres. Mr. Houser advised the Board that once the Assessor’s Office was notified of

this discrepancy and Mr. Miller provided their office with a copy of the survey the assessment for 2013 was corrected, but they were unable to make the correction for 2012 as the appeal period had already passed. Mr. Miller asked the Board to correct the assessment for 2012 and to cancel the excess amount of taxes that were assessed due to this error.

Commissioner Nelson moved to adjust the 2012 taxes to the corrected value, which is to be provided by the Assessor's Office for AIN 117481, owned by Mike Miller. Chairman Tondee seconded the motion.

There being no further discussion, Deputy Clerk Bradley called the roll:

Commissioner Nelson: Aye
Commissioner Green: Excused
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 1:53 p.m.

Respectfully submitted,
JIM BRANNON, CLERK

TODD TONDEE, CHAIRMAN

BY: _____
Brandie Bradley, Deputy Clerk
