

Minutes of Meeting
BOE Procedures
February 19, 2014
9:00 a.m.

The Kootenai County Board of Commissioners: Chairman Todd Tondee and Commissioner Jai Nelson met to discuss the following agenda items. Also present were Clerk Jim Brannon, Deputy Clerk II Nancy Jones, Accounting Manager Pamela Bogaert, Chief Deputy Assessor Richard Houser, Residential Appraisal Manager Darin Krier, Assessor Mike McDowell, Administrative Assistant Julie Kamps, Civil Deputy Prosecuting Attorney R. David Ferguson, and Deputy Clerk Brandie Bradley. Commissioner Dan Green was excused.

- A. Call to Order:** Chairman Tondee called the meeting to order at 9:01 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:

The attendees met to discuss the upcoming Board of Equalization (BOE) hearings and processes for 2014. Commissioner Nelson advised that a new BOE Order form has been developed, which replaces the five (5) forms that were used previously. Commissioner Nelson also noted that changes are being made to the BOE Application form, as well.

Commissioner Nelson explained that, as there were some issues with appellants receiving timely notice for hearings last year, a new process has been implemented. All hearing notices will be both mailed and emailed to the appellants, to ensure that they receive adequate notification of their hearing date and time. The Board discussed that there is a small window of time to schedule all of the hearings so some appellants may not receive as much notice as others.

Civil Deputy Prosecuting Attorney R. David Ferguson advised the Board that all appellants should be given the opportunity to request oral or written hearings and that despite the option that they select they still have the right to participate. Appellants that request oral hearings and do not appear, should not be denied simply because they did not appear. The Board should hear the appeal based on whatever documentation has been submitted and make a decision based on that information. If the appellant does not provide an opinion of value or if no documentation is received to support the opinion of value, then no preponderance of evidence exists, and denial of the application is appropriate based on the lack of evidence. Mr. Ferguson noted that the Board may grant telephone hearings at their discretion, but that they are not required to do so.

The Board asked Mr. Ferguson about individuals that claim to represent the property owner and what authority and documentation they should be providing to the Board. Mr. Ferguson advised that these individuals should be able to provide a Power of Attorney granting them authority to represent the owner in this capacity. Power of Attorney cannot be transferred to another individual by anyone other than the principal named in the document. Also any documentation provided by the representative in these cases should be considered as the opinion of the owner and treated as such.

Mr. Ferguson reminded the attendees that it is required that the Clerk's Office send a complete copy of the appeal file to the State Tax Commission and the appellant. Accounting Manager Pamela Bogaert stated that a complete copy is always mailed to the State Tax Commission, but that the Clerk's Office was not aware that it was their responsibility to send a copy to the appellant. Mr. Ferguson advised that he will review this subject further and then provide direction to the Clerk's Office for copy distribution requirements. Assessor Mike McDowell asked Mr. Ferguson if the Assessor's staff would be required to provide written documentation to the State Tax Commission and the appellant when the written information was not submitted to the Board, but was presented only as oral testimony. Mr. Ferguson advised that documentation that is not submitted as evidence is not required to be included in the appeal packet.

Deputy Clerk II Nancy Jones requested that the Board assist the Clerks by adjourning between hearings, and allowing time for the Clerk to open a new recording file. This will assist both the Clerk and BOCC staff when preparing recordings requested by individuals, and verbatim minutes that are submitted to the State Tax Commissioner. Also, when the Board elects to adjust property values, category distinction should be included in the motion to identify which categories are being adjusted. The Board agreed to both of these requests.

- 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

Respectfully submitted,

JIM BRANNON, CLERK

TODD TONDEE, CHAIRMAN

BY: _____
Brandie Bradley, Deputy Clerk
