

Minutes of Meeting
Requests for Cancellation of Taxes
March 5, 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 Homeowner David Minich, Trinity Church Elder Ed MacBernie, Assessor Mike McDowell, Chief Deputy Treasurer Laurie Thomas, Personal Property Appraiser II Dee Ann Reed, Civil Deputy Prosecuting Attorney R. David Ferguson, and Deputy Clerk Nancy Jones. Commissioner Dan Green was excused.

- 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:**
Chairman Tondee asked for the oath to be administered to those present who would be testifying, and the attendees were sworn in by Deputy Clerk Jones.

Minich / AIN142333 and AIN 115489

Homeowner David Minich explained to the Board that he was denied a Circuit Breaker Exemption last year, due to the amount of his pension income. However, Mr. Minich explained that a portion of that income is paid to his estranged wife, as per a court order. Mr. Minich went on to discuss other circumstances that have created a financial hardship, and he asked the Board to consider a partial reimbursement of the taxes he paid to the County last year. Chairman Tondee explained that the Circuit Breaker is a state reimbursement program, and that unpaid amounts would result in a deficit to the taxing districts. Further, Chairman Tondee shared his opinion that the applicant might be better served by moving forward with his appeal to the Idaho State Tax Commission, as that is the entity that administers the Property Tax Reduction Program. In response to a question from Commissioner Nelson, Civil Deputy Prosecuting Attorney R. David Ferguson stated that he did not have sufficient information to conclude whether the court order might affect the previous Circuit Breaker determination. The Board directed Mr. Minich to provide the County with a copy of the court order, so that Legal could review the document. Once that has been accomplished, this matter will be reconsidered with Commissioner Green present for the deliberations.

Commissioner Nelson moved to table discussion of the Minich application, for AIN 142333 and AIN 115489, to a date uncertain, to allow Mr. Minich to present a copy of his court order for legal review. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Jones called the roll:

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

The motion carried.

Mr. Ferguson left the meeting at 9:13 a.m.

Trinity Church / AIN 132458

The Board considered a cancellation request from Trinity Church, for AIN 132458, for cancellation of the property taxes for the second half of 2013. Trinity Church Elder Ed MacBernie shared that the Church took ownership of the property in July 2013, and has since been approved for tax exemption on the property for the current property tax assessment year.

Commissioner Nelson moved to grant cancellation of taxes to Trinity Church, for AIN 132458, for the second half of the 2013 tax year, with the remaining amount totaling \$3,157.80, plus any applicable fees (e.g. sewer, solid waste). Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Jones called the roll:

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

The motion carried.

Dobbins / AIN 326030

The Board considered a request from Milam Dobbins for cancellation of 2013 personal property taxes that were assessed on his business, which has since been dissolved. Personal Property Appraiser II Dee Ann Reed explained that the personal property declaration form had not been returned by Mr. Dobbins, and that taxes were estimated for the year based on the business type, and that the \$100,000 exemption was applied. The business was dissolved with the State of Idaho in January 2014, and the owners have moved to another state.

Commissioner Nelson moved to grant the personal property cancellation request for Dobbins, for AIN 210370, for 2013. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Jones called the roll:

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

The motion carried.

Close / AIN 210370

Chief Deputy Treasurer Laurie Thomas explained that this property was seized through drug forfeiture by the Federal Government in 2008, and that a transfer deed was executed to officially transfer the property in 2012. Property taxes, as well as applicable penalties, interest, and fees are due for the years 2004 through 2012. The County is in the process of executing a stipulation agreement with the government, which specifies that all past due amounts from 2004 through 2007 will be paid from the proceeds when the property is sold. Further, the County acted in November 2013 to make the property tax exempt as of the 2013 tax roll. Ms. Thomas stated that no information was available regarding the status or timeline of a potential property sale. The Board noted that all amounts, including taxes, penalties, interest, and fees, should remain due and payable prior to the property seizure in 2008.

Commissioner Nelson moved to grant cancellation of all property taxes, penalties, interest, and fees for AIN 210370 (Close and the US Department of Justice) for the 2008, 2009, 2010, 2011, and 2012 tax years. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Jones 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 9:28 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

TODD TONDEE, CHAIRMAN

BY: _____
Nancy A. Jones, Deputy Clerk
