

Minutes of Meeting
Requests for Cancellation of Taxes
April 2, 2014
9:00 a.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 Dave Minich, Chief Deputy Treasurer Laurie Thomas, Chief Deputy Assessor Richard Houser and Deputy Clerk Nancy Jones. Commissioner Jai Nelson was excused.

- A. Call to Order:** Chairman Tondee called the meeting to order at 9:06 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 / AIN 142333 and AIN 115489

Chief Deputy Treasurer Laurie Thomas explained that Homeowner Dave Minich had applied for the Circuit Breaker but was denied due to his income. Mr. Minich appealed, arguing that a significant portion of his income is used to pay support for his estranged wife, as per a court order. The order was issued through the court in California, but the State of Idaho only recognizes support orders related to divorce cases, not in cases of separation. The Board noted that the Circuit Breaker program is a State program, and that any appeal of the previous decision would have to be directed to the State. The Board reviewed the submission as a hardship application and determined that there was not sufficient evidence of financial hardship.

Commissioner Green moved to deny the request for cancellation of taxes for AIN 142333 and AIN 115489, for Mr. Dave Minich. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Jones called the roll:

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

The motion carried.

Mr. Minich left the meeting at 9:20 a.m.

Northwest Group / AIN 303931

Chief Deputy Assessor Rich Houser explained that this item was related to the Black Bay Village Condominiums. The common area was comprised of several lots, which had been replatted incorrectly, resulting in ownership questions on a portion of the property. The case went to court, and the plat was vacated by a court order. Mr. Houser asked that the Board approve this cancellation request, which will allow the Assessor to amend the placeholder value for the common lots from \$1,000 to \$0, thereby facilitating the court order.

Commissioner Green moved to approve the cancellation of 2010 and 2011 taxes for Northwest Group for AIN 303931. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Jones called the roll:

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

The motion carried.

LaPointe Properties / AIN 175363

Ms. Thomas explained that LaPointe Properties, LLC, issued an Order of Eviction against the owner of this mobile home. Subsequently, a lien sale of the mobile took place on March 17, 2014, at which time no bids were received. The manufactured home has suffered significant water and mold damage. Mr. Houser shared that the Assessor's Office inspected the mobile home and reduced the original value of \$21,692 to a salvage value of \$4,100. The property owner has applied for cancellation of the \$2,500 in taxes owed on the mobile, so that he is able to move forward with demolition. The group discussed that demolition of the home prior to the cancellation of taxes would technically make the owner liable for additional penalties, unless the Board takes action to negate this issue. Mr. Houser agreed that his office could verify the demolition of the mobile home.

Commissioner Green moved to approve the request for cancellation of taxes for AIN 175363, for LaPointe Properties, conditional to the destruction of the mobile home located on that parcel. The applicant (or his legal counsel) will be responsible for the destruction and removal of the home, and taxes will be cancelled upon verification by the Assessor's Office. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Jones called the roll:

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

The motion carried.

Tribuzio / AIN 129702

Mr. Houser explained that the homeowner was unaware of the exemption process when he purchased the property in 2012, and that he is requesting cancellation of his 2013 property taxes. The Board agreed that lack of knowledge about the exemption program is not considered to be grounds for cancellation.

Commissioner Green moved to deny the request for cancellation of taxes for AIN 129702, for Mr. Phil Tribuzio. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Jones called the roll:

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

The motion carried.

Miller / AIN 304257

Mr. Houser explained that the property owner requested a revaluation of this property, based on a square footage discrepancy. The Assessor's Office conducted a physical evaluation of the property, which resulted in a recalculation and correction of the square footage. Mr. Houser stated that the tax amount in question is related to the 2012 occupancy assessment, and that the error was on the part of the Assessor's Office.

Commissioner Green moved to amend the 2012 assessed value on AIN 304257, for Mr. Ernie Miller, and authorized the Assessor's Office to adjust the tax bill accordingly. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Jones called the roll:

Commissioner Nelson: Excused

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 9:32 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

TODD TONDEE, CHAIRMAN

BY: _____
Nancy A. Jones, Deputy Clerk
