

**Minutes of Meeting
Cancellation of Taxes
June 10, 2014
3:00 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 Personal Property Appraiser II Dee Ann Reed, Assessor's Office Administrative Supervisor II Jan Lindquist, Administrative Technician I Becky Williams, and Chief Deputy Assessor Richard Houser. Also in attendance were Veterans of Foreign Wars (VFW) Post 1473 Commander Robert Street and Senior Vice Commander Kenneth Montijo, and Deputy Clerk Cheryl Baumann. Commissioner Dan Green was excused.

- A. Call to Order:** Chairman Tondee called the meeting to order at 3:02 p.m.
- B. Introductions:** Veterans of Foreign Wars (VFW) Post 1473 Commander Robert Street and Senior Vice Commander Kenneth Montijo introduced themselves.
- C. Changes to the Agenda:** There were no changes 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 Baumann.

Applegate – AIN 318685

Chief Deputy Assessor Richard Houser requested that the Board approve the amended values for 2011 and 2012 taxes, for AIN 318685, owned by Eddie Applegate. Mr. Houser explained that the Assessor's Office failed to apply the Homeowner's Exemption to a parcel contiguous to Mr. Applegate's home site parcel.

Commissioner Nelson moved to apply the Homeowner's Exemption to the 2011 and 2012 tax years for Parcel No.: 04660002007A/AIN 318685, which is owned by Eddie Applegate. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Baumann called the roll:

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

The motion carried.

Christoffersen – AIN 106208

Mr. Houser advised that Belinda Christoffersen requested the cancellation of one half (1/2) of the solid waste fees that were erroneously billed for tax years 2005 through 2013. Mr. Houser explained that the property was billed as a fourplex instead of a duplex, which resulted in the double billing. Commissioner Nelson stated that it is the County's practice to cancel no more than three (3) years in arrears.

Commissioner Nelson moved to approve the cancellation of one half (1/2) of the 2011, 2012 and 2013 solid waste fees, in the amount of \$558, for Parcel No.: C0675000005A/AIN 106208, which is owned by Belinda Christoffersen. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Baumann called the roll:

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

The motion carried.

Friddle – AIN 219318

Mr. Houser asked the Board to consider the request made by Joseph and Marjorie Friddle to cancel additional taxes owing for AIN 219318, for tax years 2007 through 2013. Mr. Houser explained that the tax calculations for those years were based upon the Friddle’s Homeowner’s Exemption (HOE) application, but because the Friddle’s home was never owner-occupied, they are not eligible for this exemption. Mr. Houser recommended that the Friddles be responsible for the repayment of the HOE amounts for tax years 2007 through 2013.

Commissioner Nelson moved to deny the appeal to waive additional taxes owing for 2007 through 2013, for Parcel No.: P57120050280/AIN 219318, which is owned by Joseph and Marjorie Friddle, and to require repayment of the Homeowner’s Exemption amounts as shown in the Assessor’s letter to the Friddles, dated May 12, 2014. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Baumann called the roll:

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

The motion carried.

Rhodes – AIN 124389

Mr. Houser requested that the Board approve adjustments that were made to the property tax assessment for tax years 2011 and 2012, for AIN 124389, which is owned by Robert and Barbara Rhodes. The structure’s livable square footage was incorrectly calculated.

Commissioner Nelson moved to approve the amended 2011 and 2012 taxable value for Parcel No.: 00640000009A/AIN 124389, which is owned by Robert and Barbara Rhodes. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Baumann called the roll:

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

The motion carried.

Veterans of Foreign Wars (VFW) Post 1473 – AIN 102921

Veterans of Foreign Wars (VFW) Post 1473 Commander Robert Street and Senior Vice Commander Kenneth Montijo requested cancellation of the 2013 taxes, for AIN 102921. Chairman Tondee advised that VFW Post 1473 has previously been a qualified tax exempt entity and that they are currently in the process of completing their annual renewal. The Board directed the VFW Post 1473 members to obtain an accurate total of overdue solid waste fees before Friday, June 20, 2014, to avoid incurring additional penalties and interest.

Commissioner Nelson moved to cancel the 2013 taxes, penalties, and interest for Parcel No.: S4500018018A/AIN 102921, which is owned by VFW Post 1473. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Baumann called the roll:

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

The motion carried.

Knezevich – AIN No’s.: 139321 / 102275 / 120629 / 100726

Mr. Houser requested that the Board consider Michael Knezevich’s request to reduce his 2011, 2012 and 2013 tax obligation on four (4) investment properties because of business losses. Mr. Knezevich’s request pertains to the following four (4) Parcel No’s.: Y00000066625/AIN 139321, Y00000062500/AIN 102275, Y1900004005A/AIN 120629, and Y00000011925/AIN 100726. No additional documentation was received from Mr. Knezevich to support his request.

Commissioner Nelson moved to deny Michael Knezevich’s request for 2011, 2012 and 2013 tax reductions for AIN No’s.: 139321, 102275, 120629, and 100726, which are owned by Mr. Knezevich. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Baumann called the roll:

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

The motion carried.

Askin – AIN 303547

Mr. Houser requested that the Board consider reducing the 2013 and 2014 property taxes for AIN 303547, for the property owned by Lillian Askin. Assessor’s Office Administrative Supervisor II Jan Lindquist explained that health complications prevented Ms. Askin from meeting the application deadline for the 2013 Circuit Breaker Property Tax Reduction (PTR). Ms. Lindquist stated that Ms. Askin has been an approved PTR applicant for tax years 2007 through 2012. The 2013 taxes have been paid, but without a qualified property tax reduction for 2013, there is a shortage in Ms. Askin’s mortgage escrow account. The Assessor’s Office will send a letter to Ms. Askin reminding her to apply for the 2014 Circuit Breaker Property Tax Reduction.

Commissioner Nelson moved to approve the Property Tax Reduction for the 2013 tax year, for Parcel No.: PJ3750020020/AIN 303547, which is owned by Lillian Askin. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Baumann called the roll:

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

The motion carried.

Swank – AIN 236679

Personal Property Appraiser II Dee Ann Reed requested that the Board consider cancellation of Rene Swank’s 2011 and 2012 personal property taxes, for AIN 236679. Mr. Swank stated that the three (3) vending machines were transferred to him without his knowledge, and that he did not purchase or take possession of this personal property. Mr. Swank advised that he does not know who is in possession of the vending machines, originally owned by Snack Shack Vending.

Commissioner Nelson moved on Rene Swank’s request to cancel the 2011 and 2012 personal property taxes, penalties, interest, and fees, for Parcel No.: EVN004W06001/AIN 236679. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Baumann 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. Idaho Law prohibits Board action on items brought under this section except in an emergency circumstance. Comments related to future public hearings should be held for that public hearing. There were no public comments.

The meeting was adjourned at 3:43 p.m.

Respectfully submitted,

JIM BRANNON, CLERK

TODD TONDEE, CHAIRMAN

BY: _____

Cheryl Baumann, Deputy Clerk