

Minutes of Meeting
Requests for Cancellation of Taxes
July 16, 2014
10:30 a.m.

The Kootenai County Board of Commissioners: Chairman Todd Tondee, Commissioner Dan Green, and Commissioner Jai Nelson met to discuss the following agenda items. Also present were Chief Deputy Assessor Richard Houser, Chief Deputy Treasurer Laurie Thomas, and Deputy Clerk Cheryl Baumann. Also in attendance was Veterans of Foreign Wars Post 3603 Quartermaster Garry Wormwood.

A. Call to Order: Chairman Tondee called the meeting to order at 10:33 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:

VFW Post 3603 - AIN 131603

Chairman Tondee advised the Board that the Veterans of Foreign Wars (VFW) Post 3603 requested cancellation of the 2013 taxes, on AIN 131063. Chairman Tondee explained that VFW Post 3603 has previously been qualified as a tax exempt entity, but failed to provide the necessary documentation to establish that the use of the property in 2013 complied with *Idaho Code* §63-602(c). VFW Post 3603 has re-applied and been approved for tax exempt status.

Commissioner Nelson moved to approve cancellation of 2013 taxes, penalties, and interest, on AIN 131603, which is owned by VFW Post 3603, and that Aquifer Protection fees would be the responsibility of VFW Post 3603. Commissioner Green seconded the motion. There being no further discussion, Deputy Clerk Baumann called the roll:

Commissioner Nelson: Aye

Commissioner Green: Aye

Chairman Tondee: Aye

The motion carried.

Veterans of Foreign Wars Post 3603 Quartermaster Garry Wormwood exited the meeting at 10:36 a.m.

Mundt Family Trust - AIN 322768

Chief Deputy Assessor Richard Houser asked the Board to approve the amended values on AIN 322768, for the 2011 and 2012 taxes. Mr. Houser explained that when this property was re-platted in 2011, the Homeowner's Exemption was removed erroneously. Mr. Houser advised that the reinstatement of the 2011 and 2012 Homeowner's Exemption should be applied for the property owned by the Mundt Family Trust.

Commissioner Nelson moved to approve the amended values for the 2011 and 2012 taxes, for AIN 322768, which is owned by the Mundt Family Trust. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Baumann called the roll:

Commissioner Nelson: Aye

Commissioner Green: Aye

Chairman Tondee: Aye

The motion carried.

Clark - AIN 104780

Mr. Houser requested that the Board consider amending the 2011 and 2012 property values on AIN 104780, which is owned by Greg Clark. Mr. Houser advised that the amendment is necessary, as a detached garaged had been erroneously double assessed. Mr. Houser explained that the dwelling and garage were assessed on AIN 104780, and the garage was also assessed on AIN 114386, which resulted in a double assessment.

Commissioner Green moved to amend the property values and cancel the 2011 and 2012 taxes, for AIN 104780, which is owned by Greg Clark. Commissioner Nelson seconded the motion. There being no further discussion, Deputy Clerk Baumann called the roll:

Commissioner Nelson: Aye

Commissioner Green: Aye

Chairman Tondee: Aye

The motion carried.

Cross - AIN 258836

Mr. Houser recommended that the Board amend the assessed values for the 2011 and 2012 taxes, on AIN 258836. Mr. Houser stated that the Assessor’s inspection of the dwelling revealed that the basement was partially finished.

Commissioner Green moved to amend the property values for the 2011 and 2012 tax years, for AIN 258836, which is owned by Allison Cross, and instructed the Treasurer’s staff to cancel the taxes.

Commissioner Nelson seconded the motion. There being no further discussion, Deputy Clerk Baumann called the roll:

Commissioner Nelson: Aye

Commissioner Green: Aye

Chairman Tondee: Aye

The motion carried.

McDonough - AIN 121449 and AIN 204782

Mr. Houser asked the Board to consider amending the property values for the 2011 and 2012 taxes, on two (2) properties owned by Sean and Jeanette McDonough. In 2010, the McDonough’s filed for a Homeowner’s Exemption on the two (2) parcels, AIN 121449 and AIN 204782, but the exemption request was not applied.

Commissioner Nelson moved to amend the 2011 and 2012 property values and to apply the Homeowner’s Exemption for AIN 121449 and AIN 204782, which are owned by Sean and Jeanette McDonough. Commissioner Green seconded the motion. There being no further discussion, Deputy Clerk Baumann called the roll:

Commissioner Nelson: Aye

Commissioner Green: Aye

Chairman Tondee: Aye

The motion carried.

Roberts - AIN 257400

Mr. Houser asked the Board to consider amending property values for the 2011 and 2012 tax years, for AIN 257400, which is owned by Sean Roberts. Mr. Houser explained that the square footage was incorrectly calculated for the main and second floor levels of the dwelling.

Commissioner Green moved to amend the property values for tax years 2011 and 2012, for AIN 257400, which is owned by Sean Roberts, and instructed the Treasurer's staff to cancel the taxes. Commissioner Nelson seconded the motion. There being no further discussion, Deputy Clerk Baumann called the roll:

Commissioner Nelson: Aye
Commissioner Green: Aye
Chairman Tondee: Aye
The motion carried.

F. Staff Reports: Chairman Tondee directed Mr. Houser to present the Board with cancellation requests for more than one (1) tax year, to avoid duplication of work. Currently, the Board reviews a cancellation request for the current tax year, and receives cancellation requests for prior years on the same parcel at a second Board meeting.

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 10:52 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

TODD TONDEE, CHAIRMAN

BY: _____

Cheryl Baumann, Deputy Clerk