

**Minutes of Meeting**  
**Requests for Cancellation of Taxes**  
**September 3, 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 Chief Deputy Assessor Richard Houser, Personal Property Appraiser II Dee Ann Reed, Chief Deputy Treasurer Laurie Thomas, County Assessor Mike McDowell, and Deputy Clerks Brandie Bradley and Daniel Robertson. Commissioner Jai Nelson 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:**

**Larson - AIN 117495**

Chief Deputy Assessor Richard Houser requested that the Board approve the request to cancel the 2013 and 2014 taxes, penalties, and interest on AIN 117495. County Assessor Mike McDowell explained that Mr. and Mrs. Charles Larson had received the agricultural exemptions on this property until 2006, when the Assessor's Office requested documentation of their qualifications for the exemption. After sending two (2) requests for this information with no response the Assessor discontinued the exemption. Mr. McDowell informed the Board that Mr. and Mrs. Larson paid the property taxes in full each year through 2012, but that these payments were not timely. Mr. McDowell reported that the Larsons believed that they were still receiving the agricultural exemption for 2007 through 2014, and were requesting that the exemption be applied to the 2013 and 2014 taxes, as well as cancelling penalties and interest for 2013. Mr. McDowell stated that an error had not been made by the Assessor's Office. Commissioner Green stated that as the County had not made a mistake he would not support approving this request. He further stated that Mr. and Mrs. Larson acknowledged the loss of the exemption by paying their taxes in full for 2006 through 2012.

Commissioner Green moved to deny the request for cancellation of taxes, penalties, and interest for AIN 117495. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Robertson called the roll:

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

**E. New Business:**  
**Mendenhall Timber – AIN197025**

Personal Property Appraiser II Dee Ann Reed presented the Board with Mendenhall Timber, Inc. President Wesley Mendenhall's request for cancellation of penalties and interest on AIN 197025 for the 2008, 2010, 2011, and 2013 tax years. Mr. Mendenhall stated in a letter presented to the Board that he did not realize that there was an outstanding balance and that the payments were being applied to the past due amounts, with penalties and interest accruing. Mr. Mendenhall also stated that he was unaware that the declarations of personal property for 2005 through 2008 were not completed, and that the personal property values had been estimated for those years. Ms. Reed clarified that the declarations were received for 2005 and 2008, but not for 2006 or 2007. She stated that the personal property values were estimated only for 2006 and 2007. In his letter Mr. Mendenhall shared his belief that the estimated personal property values were much higher than they should have been, had the declarations been applied. Ms. Reed informed the Board that the increase to the personal property values resulted from the purchase of additional equipment, not incorrect value estimations. In the letter, Mr. Mendenhall also acknowledged his oversight in not reviewing the work of his employees who were preparing his taxes. Commissioner Green stated that because Mr. Mendenhall acknowledged his oversight and the County made no error, he was not favorable to approving the request.

Commissioner Green moved to deny the request for cancellation of taxes for AIN 197025. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Robertson 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 9:21 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

TODD TONDEE, CHAIRMAN

BY: \_\_\_\_\_  
Daniel Robertson, Deputy Clerk

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