

Minutes of Meeting
Requests for Cancellation of Taxes
October 1, 2014
11:30 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 Daniel Robertson. Also present was Citizen Nathan Williams.

- A. **Call to Order:** Chairman Tondee called the meeting to order at 11:32 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:**

Williams – AIN 145183

Nathan Williams came before the Board to request cancellation of taxes on his property, parcel AIN 145183, for Fiscal Years (FY) 2013 through 2014. He stated that he had been unaware of the need to file a Homeowners' Exemption at the time he purchased the property in 2012, and that the existing exemption expired and his FY13 taxes were much higher than expected. This caused his mortgage impound payments to increase significantly. He stated that he has filed for the Homeowner's Exemption for the FY15 and requested cancellation of taxes in the amount of the Homeowner's Exemption for FY13 and FY14. Commissioner Nelson inquired whether the real estate agent had notified him of the requirement to file for the Homeowner's Exemption. He stated that there may have been a form in the closing packet informing him of this, but if there was no special attention was drawn to it by the agent. Commissioner Green stated that he was not inclined to approve the request as the County made no error. The other members of the Board echoed this opinion.

Commissioner Green moved to deny the request for cancellation of taxes on AIN 145183 for FY13 through FY14. Commissioner Nelson seconded the motion. There being no further discussion, Deputy Clerk Robertson called the roll:

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

Mr. Williams exited the meeting at 11:45 a.m.

Heath-Eggleston – AIN 128804

Chief Deputy Assessor Richard Houser brought forward the request by Heath-Eggleston, Inc, for the cancellation of taxes on parcel AIN 128804 for FY12 through FY13. Mr. Hauser reported that the poor condition of an improvement was not taken into account in a 2012 appraisal, causing the property to be assessed at a higher value. The Assessor has amended the value for those years.

Commissioner Nelson moved to approve the request for cancellation of taxes on AIN 128804 for FY12 through FY13. Commissioner Green seconded the motion. There being no further discussion, Deputy Clerk Robertson called the roll:

Commissioner Nelson: Aye

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 11:50 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

TODD TONDEE, CHAIRMAN

BY: _____
Daniel Robertson, Deputy Clerk
