

Minutes of Meeting
Requests for Cancellation of Taxes
November 5, 2014
9:00 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 Treasurer Tom Malzahn, Assessor Mike McDowell, Assessor Administrative Supervisor II Jan Lindquist, and Deputy Clerks Courtney McKinnie and Daniel Robertson. Citizen Tina Kunishige was also in attendance.

A. Call to Order: Chairman Tondee called the meeting to order at 9:00 a.m.

B. Introductions: There were no introductions made.

C. Changes to the Agenda: There were no changes to the agenda.

D. Old Business: There was no old business discussed.

E. New Business:

Erickson – AIN 146248

Assessor Mike McDowell explained that this tax cancellation request was on a home demolished in August 2013 by demolition firm Cannon Hill. The original assessed value was \$925,260, yet after demolition the amended value would be \$762,895 for tax year 2013.

Commissioner Nelson moved to approve the amended value of \$762,895 for AIN 146248. Commissioner Green seconded the motion. There being no discussion, Deputy Clerk Robertson called the roll:

Commissioner Nelson: Aye

Commissioner Green: Aye

Chairman Tondee: Aye

The motion carried.

Ray – AIN 323337

Mr. McDowell requested cancellation of 2014 taxes on this parcel due to an error in the square footage of the structure and whether the basement was finished. There is a modest adjustment to the assessed valuation, from \$166,445 to \$145,755.

Commissioner Nelson moved to approve the assessment for AIN 323337 to the amended value of \$145,755.

Commissioner Green seconded the motion. There being no discussion, Deputy Clerk Robertson called the roll:

Commissioner Nelson: Aye

Commissioner Green: Aye

Chairman Tondee: Aye

The motion carried.

AT&T – AIN 329192 & AIN 255748

Mr. McDowell explained that as the Assessor's office was putting cell towers on the assessment rolls, staff learned that two parcels were owned by the City of Post Falls, not AT&T. Based on this discovery, AIN 329192 & AIN 255748 will be removed from the assessment roll. Commissioner Green asked for land ownership clarification and Mr. McDowell replied that the City of Post Falls owns the land and AT&T owns the towers. Though the towers are real property, they are considered part of the ground for ownership purposes, and therefore fall under the City's tax exemption.

Commissioner Nelson moved to approve AIN 329192 to the amended market value of zero. Commissioner Green seconded the motion. There being no discussion, Deputy Clerk Robertson called the roll:

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

The motion carried.

Commissioner Nelson moved to approve AIN 255748 to the amended market value of zero. Commissioner Green seconded the motion. There being no discussion, Deputy Clerk Robertson called the roll:

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

The motion carried.

Burroughs – AIN 185449

Assessor Administrative Supervisor II Jan Lindquist explained that Scurry and Helen Burroughs had been receiving a Circuit Breaker reduction for the last several years, but that recently Mr. Burroughs had contacted the Treasurer’s office and discovered that he had a tax bill of \$1,500. The Burroughs did not apply for a Circuit Breaker reduction in 2013 or 2014, said Ms. Lindquist. She continued that Mrs. Burroughs was in a care facility, though when Ms. Lindquist made a home visit, she determined Mr. Burroughs was still living in the house.

Chairman Tondee asked when Mrs. Burroughs entered the care facility. Ms. Lindquist thought it was in late 2012. Ms. Lindquist noted that had the Burroughs applied for the Circuit Breaker reduction in 2013 and 2014 they would have qualified, and their 2013 tax bill (\$990) would have been reduced to \$169.82. Ms. Lindquist is requesting forgiveness for the 2013 interest and late fees on this parcel.

Commissioner Nelson moved to approve the cancellation of taxes for the Burroughs for property AIN 185449 for the tax years 2013 and 2014 to reflect the Circuit Breaker Property Tax Reduction and for tax year 2013 to cancel late fees and interest. Commissioner Green seconded the motion. There being no discussion, Deputy Clerk Robertson called the roll:

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

The motion carried.

Harris – AIN 104944

Mr. McDowell explained that Mr. Harris sold the building, and sent a notification for an address change which was incorrectly recorded by the Assessor’s office. Because Mr. Harris said he did not receive his 2013 tax bill for this property, it did not get paid on time. Mr. Harris would like to be refunded for the late charge fees in the amount of \$80.17, and for the interest charges of \$356.25.

Treasurer Malzahn stated that the 2013 December tax was paid on time by Nelson Building Partnership, and that the June tax payment was late, yet also paid by Nelson Building Partnership. This Partnership received the original tax notice, not a reminder, and penalty and interest was assessed on the June payment.

Commissioner Green said he would not be interested in approving the refund of penalty and interest when the owner received the tax bill, paid the December installment on time and was late on the June installment. Chairman Tondee inquired if this is Mr. Harris' only property. Mr. McDowell said no, he has several properties in this partnership.

Commissioner Green moved to deny the refund of penalties and interest to Mr. Harris for AIN 104944. Chairman Tondee seconded the motion. There being no discussion, Deputy Clerk Robertson called the roll:

Commissioner Nelson: Nay
Commissioner Green: Aye
Chairman Tondee: Aye

The motion carried.

Askin – AIN 303547

Ms. Lindquist stated that this property owner, Ms. Askin, was in Life Care following surgery when the 2014 tax bill was mailed, missed the Circuit Breaker application deadline, and is concerned about her property taxes rising since she no longer qualifies for the Circuit Breaker program. Her taxes for 2013 were waived in June and at the suggestion of Chairman Tondee, Ms. Lindquist said the Assessor's office is requesting the 2014 taxes be waived.

Commissioner Nelson moved to approve the request for Ms. Askin on AIN 303547 to reflect the reduction of the 2014 property taxes. Commissioner Green seconded the motion. There being no discussion, Deputy Clerk Robertson called the roll:

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

The motion carried.

Kootenai County – AIN 32346

The Board reviewed the Memorandum of Understanding between the Transit Center and the Coeur d'Alene Tribe, which documents Kootenai County will not issue a tax bill for one half of tax year 2014.

Commissioner Nelson moved to approve cancellation of one-half of the 2014 property tax for AIN 323465.

Commissioner Green seconded the motion. There being no discussion, Deputy Clerk Robertson called the roll:

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

The motion carried.

Sahlie – AIN 251323

Mr. McDowell explained that the Homeowner's exemption was removed from this parcel in error. He said the Homeowner's exemption should be reinstated and the tax reduced for tax year 2013 from \$136,670 to \$68,335 and 2014 from \$146,990 to \$73,495.

Commissioner Nelson moved to approve the Assessor's amended value for AIN 251323 for tax years 2013 and 2014. Commissioner Green seconded the motion. There being no discussion, Deputy Clerk Robertson called the roll:

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

The motion carried.

Commissioner Nelson directed that staff bring forward a resolution for AIN 251323 to cancel the taxes for tax years 2013 and 2014 to reflect the amended value. Commissioner Green seconded the motion. There being no discussion, Deputy Clerk Robertson called the roll:

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

The motion carried.

Ross/Ruge – AIN 229320

Mr. McDowell explained that the homeowner applied for a Homeowner's exemption in a timely manner but that Assessor's staff did not enter that information into the computer system correctly. Mr. McDowell would like the tax adjusted to reflect the Homeowner's exemption, amending the taxable value on the parcel from \$182,383 to \$98,463.

Commissioner Nelson moved to approve the Assessor's recommendation for AIN 229320 to approve the amended market value of \$98,463. Commissioner Green seconded the motion. There being no discussion, Deputy Clerk Robertson called the roll:

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

The motion carried.

Mr. McDowell found another property in his packet that is not on the agenda. He was not aware of this when changes to agenda were called for.

Commissioner Green moved to amend the agenda to discuss AIN 139908. Commissioner Nelson seconded the motion. There being no discussion, Deputy Clerk Robertson called the roll:

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

The motion carried.

Amended Agenda Item – Richards – AIN 139908

Mr. McDowell said the home on parcel AIN 139908 was destroyed by fire. The garage was a stand-alone structure which still stands. The value adjustment would be from \$36,375 to \$30,460.

Commissioner Nelson moved to approve AIN 139908 be amended to reflect the Assessor's recommendation of \$30,460 as well as bring forward a resolution reflecting a change on the 2014 taxes to reflect the new market value. Commissioner Green seconded the motion. There being no 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 9:39 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

TODD TONDEE, CHAIRMAN

BY: _____
Grace Blomgren, Deputy Clerk

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