

Minutes of Meeting
County Property Taxes and Fees
November 25, 2014
4:00 p.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 Board of County Commissioners Administrative Assistant Nancy Jones, Civil Deputy Prosecuting Attorney R. David Ferguson, and Deputy Clerk Daniel Robertson.

- A. Call to Order:** Chairman Tondee called the meeting to order at 4:04 p.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:**
Board of County Commissioners Administrative Assistant Nancy Jones presented the Board with a spreadsheet of various County-owned parcels with outstanding taxes and/or fees owing.

In discussion of the County's parcels at the Airport, Ms. Jones pointed out that individual tenants own the buildings on the County's land. She asked whether aquifer fees were applicable to the land owner or to the building owner. She said that some Airport parcels had delinquent taxes over a decade old, although the parcels seemed to have been tax-exempt in more recent years.

Chairman Tondee noted that Legal guidance had been received by a prior Board that the Aquifer Protection District fees would be charged to cities, although not to state agencies. He offered that the ability to cancel the fees was also an option. Civil Deputy Prosecuting Attorney R. David Ferguson agreed with Chairman Tondee's recollection as being legally defensible, and reminded the Board that the Aquifer Protection District fee was not a tax.

Commissioner Nelson asked why so many of the parcels owned by the Board or by the Airport had not been billed across so many years. She asked who was generating the invoices. Ms. Jones was not sure. Chairman Tondee said there was no common owner name: some were assigned to Solid Waste, others to Parks & Waterways, others to the Airport – and because all County employees know the County is tax exempt, most of these bills were disregarded. In the process, however, the fees had been overlooked.

Commissioner Green clarified that his thought was to pay Aquifer and Forest Protection fees, and to cancel the taxes, penalties and interest. Chairman Tondee agreed with this direction. Both preferred to have any "other" items further researched, however.

Commissioner Nelson asked Ms. Jones for a recommendation on how to manage these situations in the future. Commissioner Green suggested a common naming/titling protocol would be one appropriate step.

The Board directed Ms. Jones to bring forward a resolution for the Board to cancel taxes, penalties and interest on all the parcels, to implement payment of Aquifer and Forest fees as applicable, and to further research the "other fees" items.

- 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.

Chairman Tondee adjourned the meeting at 4:38 p.m.

Respectfully submitted,

JIM BRANNON, CLERK

TODD TONDEE, CHAIRMAN

BY: _____
Daniel Robertson, Deputy Clerk
