

Minutes of Meeting
Requests for Cancellation of Taxes
January 7, 2015
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 Chief Deputy Assessor Richard Houser, Chief Deputy Treasurer Laurie Thomas, ASR Residential Appraisal Manager Darin Krier, ASR Residential Appraiser II Troy Steiner, ASR Residential Appraiser III Eric Hart, Administrative Secretary Stephanie Clark, Businessman Gary Brown and Deputy Clerk Mary Enquist.

- 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:** Administrative Secretary Stephanie Clark asked the Board to add AIN 127616/Cancel the taxes, interest and penalties to the agenda because it is time sensitive. Commissioner Green moved to add AIN127616/Cancel taxes, interest and penalties to the agenda. Commissioner Nelson seconded the motion. There being no further discussion, Deputy Clerk Enquist called the roll.

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

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

- E. New Business:**
Chairman Tondee asked for the oath to be administered to those present who would be testifying, and the attendees were sworn in by Deputy Clerk Enquist.

Blacksheep Sporting Goods/DuBose-AIN 314880 (cancel personal property tax 2013/re-value the personal property tax)

Chief Deputy Assessor Richard Houser explained to the Board that this is a request to cancel the 2013 personal property tax and re-value it. Mr. Houser said that the Assessor's Office received the declaration of the personal property in February 2013, which was valued at \$694,105 and since then the owner of the property (CDA Idaho Retail, LLC) had a sale of personal property items, which caused the value to be reduced considerably. Mr. Houser said CDA Idaho Retail, LLC would like the personal property tax re-assessed to their purchase price of \$220,000.

Commissioner Nelson moved to deny the request of CDA Idaho Retail, LLC, AIN 314880 to cancel the personal property tax for 2013. Commissioner Green seconded the motion. There being no further discussion, Deputy Clerk Enquist called the roll:

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

The motion carried.

Kootenai County Surplus Properties-AIN Resolution 2015-01/Exhibit "A" (cancel taxes, penalties, interest and title fees/2000 through and including 2014)

Commissioner Green moved to adopt the Kootenai County Surplus Properties-AIN-Resolution 2015-01, Exhibit "A" to cancel taxes, penalties, interest and title fees from FY2000 through and including FY2014. Commissioner Green seconded the motion. There being no further discussion, Deputy Clerk Enquist called the roll:

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

The motion carried.

Gregg-AIN 325695 (reduce 2014 taxes to reflect the Timber Exemption)

Mr. Houser said this is a request from Mr. Mike Gregg is to reduce his 2014 taxes to reflect a timber exemption. Mr. Houser said the Assessor's office had removed the timber exemption because there was no 2014 application on file, without staff realizing that the property was still exempt.

Commissioner Green moved to cancel the Gregg-AIN 325695 taxes based on the reinstatement of the timber exemption for 2014. Commissioner Nelson seconded the motion. There being no further discussion, Deputy Clerk Enquist called the roll:

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

The motion carried.

Sundahl-AIN 104811 (reduce 2014 taxes to reflect 2013's Homeowners exemption)

Mr. Houser said Mr. and Mrs. Sundahl are requesting the reinstatement of the Homeowners' exemption, yet he said the exemption is still active and has been since 2008, but the home's value has increased, and that increased their taxes for 2014.

Commissioner Green moved to deny the request for the reduction of the 2014 taxes for Sundahl-AIN 104811. Commissioner Nelson seconded the motion. There being no further discussion, Deputy Clerk Enquist called the roll:

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

The motion carried.

Reach America-AIN 144538 (Cancellation of taxes, interest and penalties/charged for an inoperable-nonrevenue cell tower/2014)

Mr. Houser said this request is from Reach America, formerly known as Highway Evangelism, to cancel the 2014 taxes, interest and penalties for a nonfunctioning cell tower. Mr. Gary Brown said that Verizon Wireless terminated the agreement with Highway Evangelism, and vacated the property on November 30, 2008 leaving the cell tower. Mr. Brown said that Reach America has no projected use for the tower and has received no remuneration since the vacation of the tower six years ago. Mr. Brown said that the tower appraised at \$1,500 from RealCom.com based on a letter dated October 10, 2008.

Commissioner Green moved to cancel the 2014 taxes for Reach America-AIN 144538 based on the value of \$1,500 in the letter from RealCom Associates, dated October 10, 2008. Commissioner Nelson seconded the motion. There being no further discussion, Deputy Clerk Enquist called the roll:

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

The motion carried.

9:42 a.m. Homeowner Scott A. Baldwin entered the meeting and Chairman Tondee asked for the oath to be administered to Mr. Baldwin as he will be testifying. Mr. Baldwin was sworn in by Deputy Clerk Enquist.

Baldwin-AIN 232889 (reduce 2014 taxes to reflect others in the same area)

Mr. Scott Baldwin asked the Board to reduce his FY2014 property taxes to reflect an assessed value that is comparable to those in his neighborhood. Mr. Baldwin said he purchased the property in February of 2012 and thinks his house was assessed incorrectly. The Board explained to Mr. Baldwin that if he was seeking a tax reduction for 2014, an application should have been filed in 2013.

Commissioner Green moved to deny the request for the reduction of taxes for Baldwin-AIN 232889. Commissioner Nelson seconded the motion. There being no further discussion, Deputy Clerk Enquist called the roll:

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

The motion carried.

Tax Adjustment

Seven Tax cancellation or refunds submitted by the Assessor's Office

Mr. Houser read into record details of several clerical errors made by the Assessor's Office, which resulted in a tax cancellation or refund:

- AIN-325692. Mr. Houser said this parcel was deeded to the Coeur d'Alene Place Master Association on December 11, 2013 and should have been assessed as a Common Area for FY2014
- AIN-328437-Dieckman. Mr. Houser said this parcel is part of a larger parcel that was split out with part being inside the Sewer and Flood District, so it needed to be valued as remaining acreage and not a vacant site
- AIN-213158-Oates Family Trust. Mr. Houser said this house was destroyed by fire on September 16, 2014 and the value needed to be prorated for the remainder of 2014
- AIN-187062-Singer. Mr. Houser said the Grain Bin has been gone for ten years and the value needs to be removed
- AIN-222648-Griffiths. Mr. Houser said this property is being assessed for a pole building that has never been on the property
- AIN-146818-Nicholson. Mr. Houser said the land group codes were not allocated correctly and the owner did not receive the full benefit of the homeowner's exemption on the land
- AIN-195585-VanSickle. Mr. Houser said the timber exemption application was not processed correctly.

Commissioner Green moved to adopt the Assessor's recommendations due to the clerical errors that were made by the Assessor's Office and to instruct the staff to cancel or refund the taxes. Commissioner Nelson seconded the motion. There being no further discussion, Deputy Clerk Enquist called the roll:

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

The motion carried.

Homeowners Exemption

Thirteen Homeowners' exemption adjustments submitted by the Assessor's Office

Mr. Houser explained that thirteen homeowners' exemptions were clerical errors made by the Assessor's Office and the errors need to be remedied through exemption adjustments.

Commissioner Green moved to approve the signing of thirteen homeowners' exemption (list of AIN numbers attached) adjustments submitted by the Assessor's Office and to instruct staff to make the adjustments. Commissioner Nelson seconded the motion. There being no further discussion, Deputy Clerk Enquist called the roll:

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

The motion carried.

Solid Waste Fee

Darakjy-AIN 127330 (removal)

Chief Deputy Treasurer Laurie Thomas said property owner Mr. Robert Darakjy told the Treasurer's Office he was being billed for three solid waste units but was only using two units. Ms. Thomas said Solid Waste Director Cathy Mayer reviewed the matter and agreed with Mr. Darakjy that he should only be charged for two units with the third unit removed.

Commissioner Green moved to approve the removal of the solid waste fees for FY2015 based on the recommendations of the Treasurer and Solid Waste departments for Darakjy/AIN 127330 .

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

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

The motion carried.

Personal Property Extensions

Idaho Code §63-904(6)

Twenty-four personal property extension requests

Ms. Thomas explained these are twenty-four property extension requests to extend the due date on the first half of the homeowner's property taxes. Ms. Thomas said such extension requests need to have a valid reason and to be approved by the Board, and that even with an extension, the homeowners would still owe a late fee and interest. The Board questioned one of the applicants' filing date of December 23, 2014, and Ms. Thomas affirmed that the deadline for filing for the extensions was in fact, December 21, 2014.

Commissioner Green moved to adopt twenty-three personal property extension requests from the list provided by the Treasurer's Office, except for applicant Sandra Mitchell because her filing date was not within statute. Commissioner Nelson seconded the motion. There being no further discussion, Deputy Clerk Enquist called the roll:

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

The motion carried.

Cancellation of Property Taxes, Fees & Penalties/Annexed/Baker/Kootenai County Fire & Rescue/AIN -127616

Chairman Tondee said that AIN-127616 was deeded to the Highway District so it could be annexed into Kootenai County Fire and Rescue, and that it needs to have all of the taxes, penalties and interest canceled.

Commissioner Nelson moved to cancel all the taxes, interest and penalties for AIN-127616 property that was deeded to the Highway District and annexed into Kootenai County Fire and Rescue. Commissioner Green seconded the motion. There being no further discussion, Deputy Clerk Enquist 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.

Chairman Tondee adjourned the meeting at 10:21 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

DAVID STEWART, CHAIRMAN

BY: _____
Mary Enquist, Deputy Clerk
