

**Minutes of Meeting
Requests for Cancellation of Taxes
February 9, 2015
10:00 a.m.**

The Kootenai County Board of Commissioners: Chairman David Stewart, Commissioner Marc Eberlein, and Commissioner Dan Green met to discuss the following agenda items. Also present were Treasurer Steve Matheson, Chief Deputy Treasurer Laurie Thomas, Chief Deputy Assessor Richard Houser, Administrative Supervisor Jan Lindquist, Customer Service Technician Beckie Williams, Specialized Division Personal Property Appraiser Dee Ann Reed, and Deputy Clerk Mary Enquist. Also present were citizen Travis Tysz and Silver Lake Mall General Manager A. Grove Ayers.

- A. Call to Order:** Chairman Stewart called the meeting to order at 10:06 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:

Wiedemann-AIN 138202 (cancellation of taxes to reflect circuit breaker-2014)

Assessor Administrative Supervisor Jan Lindquist said that Sonjia Wiedemann –AIN 138202 has received a circuit breaker exemption for the past several years and twice she has asked the Board to reinstate it. Ms. Wiedemann did not apply for a 2014 circuit breaker exemption application.

Commissioner Green moved to deny the cancellation of taxes to reflect the circuit breaker exemption for the 2014 taxes for Wiedemann-AIN 138202. Commissioner Eberlein seconded the motion. There being no further discussion, Deputy Clerk Enquist called the roll:

Commissioner Eberlein: Aye
Commissioner Green: Aye
Chairman Stewart: Aye

The motion carried.

TYSZ-AIN 305731 (cancellation of taxes to reflect homeowners exemption-2013 & 2014)

Chief Deputy Assessor Richard Houser said that the property owner, Travis Tysz-AIN 305731, is requesting the cancellation of his property taxes to reflect the 2013 & 2014 homeowner's exemption. Customer Service Technician Beckie Williams informed the Board that the homeowner's exemption was removed in 2013 because Mr. Tysz's 2013 Idaho Income Tax reported 365 days of rental income on the property, and without it being his legal residence, Mr. Tysz did not qualify for the exemption. Mr. Tysz said the removal of the homeowner's exemption was not properly communicated to him by the Assessor's office. He admitted taking full responsibility for not paying more attention to documents sent to him from the Assessor's office. Ms. Lindquist said that Mr. Tysz did receive the Assessment Notice that is required by law.

Commissioner Green moved to deny the cancellation of taxes to reflect the homeowner's exemption for 2013 & 2014 for Tysz AIN-305731. Commissioner Eberlein seconded the motion. There being no further discussion, Deputy Clerk Enquist called the roll:

Commissioner Eberlein: Aye
Commissioner Green: Aye
Chairman Stewart: Aye

The motion carried.

Rouse Properties-AIN 148303 (Cancellation of personal property taxes, penalties and interest-2009, 2010, 2011 & 2012)

Assessor Specialized Division Personal Property Appraiser Dee Ann Reed discussed the cancellation of personal property taxes, penalties and interest for 2009, 2010, 2011 and 2012 for Rouse Properties-AIN 148303. Ms Reed said that Skipper's Restaurant went bankrupt and out of business in 1997, while the Silver Lake Mall continued to rent the space and equipment left behind. Ms. Reed said that the new owner, Mr. Fuller, came in to the Assessor's office and filled out 2011 Declaration paperwork as the new owner renting the space from the Silver Lake Mall and was in contact with the Treasurer's office until 2013 regarding his previous past due personal taxes, which he stopped paying. She said he was dropped off the tax rolls in 2014 for no contact.

Silver Lake General Manager A. Grove Ayers said that the space never had sat empty. He said Mr. Fuller was the prior owner, who died in September 2014. Mr. Ayers also said in October 2014, Mrs. Fuller walked away from the restaurant. The Fullers had been paying rent, but were severely in arrears, with a debt burden of \$60,000. Mr. Ayers said the Silver Lake Mall is unclear why they are being held responsible for paying the delinquent taxes, penalties and interest for 2009, 2010, 2011 and 2012. Ms. Reed replied that responsibility for the taxes flows with the ownership of the equipment.

Chief Deputy Treasurer Laurie Thomas said that there is a question on who owns the equipment, but the Treasurer's office has determined that the equipment is still in use by current tenants, the Oylers. Ms. Thomas said the Treasurer's office had no knowledge either from the Fullers or the Oylers that there was any other agreement.

Commissioner Green moved to deny the Rouse Properties-AIN 148303 cancellation of personal property taxes, penalties and interest for 2009, 2010, 2011 & 2012. Commissioner Eberlein seconded the motion. There being no further discussion, Deputy Clerk Enquist called the roll:

Commissioner Eberlein: Aye
Commissioner Green: Aye
Chairman Stewart: Aye

The motion carried.

Tax Adjustments

Ironsides Custom Grinding Inc-AIN 312178 (assets were reported under wrong AIN numbers-2014)

Mr. Houser said that the Assessor's office inadvertently double-assessed the taxes for the Ironsides Custom Grinding Inc-AIN 312178 property, and that as a result the market value will need to be reduced from \$941,280 to \$427,021.

Commissioner Eberlein moved to accept the amended market value for Ironsides Custom Grinding Inc, AIN 312178. Commissioner Green seconded the motion. There being no further discussion, Deputy Clerk Enquist called the roll:

Commissioner Eberlein: Aye
Commissioner Green: Aye
Chairman Stewart: Aye

The motion carried.

Discovery Lakeshore Condominiums LLC-AIN 316589, 316606 & 316611 (developers exemption removed in error-2014)

Mr. Houser said that the Discovery Lakeshore Condominiums LLC-AIN 316589, 316606 and 316611-- developer's exemption was removed in error by the Assessor's office and because the property was not occupied, the owners should have received an exemption on the full market value of these condominiums.

Kinney-AIN 113662 (damaged by fire in February 2014/remove improvement permit & c/o are issued-2014)

Mr. Houser said the Kinney-AIN 113662 property was extensively damaged by fire in February 2014. The Assessor's office is requesting that the Board remove the improvement permit value until the permit and certificate of occupancy is issued. Mr. Houser said the market value adjustment will be reduced from \$198,444 to \$60,000.

Dixon-AIN 304679 (occupancy value is erroneous-2014)

Mr. Houser said the 2014 occupancy value on AIN-304679 (Dixon) parcel was in error, due to an application for homeowner's exemption, received within the 30-day statutory application period (§63-317(3)(b)). He said the exemption should be applied, reducing the market value from \$85,823 to \$42,911.

Singletary-AIN 329858 (occupancy value is erroneous-2014)

Mr. Houser said the 2014 occupancy value on AIN-329858 (Singletary) parcel was in error, due to an overlooked application for the homeowner's exemption, received within the 30-day statutory application period (§63-317(3)(b)). He said the exemption should be applied, reducing the market value from \$66,746 to \$33,373.

Commissioner Green moved to accept the Assessor's recommendations for the Discovery Lakeshore Condominiums -AIN 316589, 316606, 316611; Kinney-AIN 113662; Dixon-AIN 304679; and Singletary-AIN 329858. Commissioner Eberlein seconded the motion. There being no further discussion, Deputy Clerk Enquist called the roll:

Commissioner Eberlein: Aye
Commissioner Green: Aye
Chairman Stewart: Aye

The motion carried.

Homeowner's Exemption

Gottler-AIN 156008 (exemption removed in error-2014)

Mr. Houser said that Gottler-AIN 156008 2014 homeowner's exemption was removed in error by the Assessor's staff during a deed processing, and that will reduce the parcel's market value from \$289,645 to \$205,725.

Nielsen-AIN 147325 (exemption removed in error-2014)

Mr. Houser said that Nielsen-AIN 147325 2014 homeowner's exemption was removed in error by the Assessor's staff, and that the correction will reduce the parcel's market value from \$239,962 to \$156,042.

Merrifield-AIN 105158 (missed homeowner's entry-2014)

Mr. Houser said that on Merrifield-AIN 105158 the entry for the 2014 homeowner's exemption data entry was missed in error by the Assessor's staff, and that the correction will reduce the parcel's market value from \$131,565 to \$65,782.

Commissioner Green moved to accept the Assessor's recommendations to reinstate homeowner's exemptions applied in error and to make the appropriate tax adjustments for Gottler-AIN 156008; Nielsen-AIN 147325; and Merrifield-AIN 105158. Commissioner Eberlein seconded the motion. There being no further discussion, Deputy Clerk Enquist called the roll:

Commissioner Eberlein: Aye

Commissioner Green: Aye

Chairman Stewart: Aye

The motion carried.

Solid Waste Fee

Becker-AIN 325508 (remove half of fee-2015)

Ms. Thomas said that Mr. Becker qualified for a circuit breaker exemption; although his solid waste fee was not reduced from \$93.00 to \$46.50, which is standard for a Kootenai County tax relief recipient. She said the Treasurer's office is asking that AIN 325508 2015's property tax be reduced by \$46.50.

Davis-AIN 232927 (reduction-2014)

Ms. Thomas said that the solid waste increments were entered as 4 increments and should have only been 1 increment, the Assessor's office is recommending that the Treasurer's office reduce the total increments by \$372 to reflect the correction to Davis-AIN 232927 2014 taxes.

Commissioner Green moved to accept the Treasurer's recommendations to reduce the solid waste fees for Becker-AIN 325508; and Davis-AIN 232927 and instruct the Treasurer to adjust the taxes.

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

Commissioner Eberlein: Aye

Commissioner Green: Aye

Chairman Stewart: Aye

The motion carried.

Board Request

Treasurers Authorization (cancellation of taxes limit of \$500-per Commissioner Green)

Commissioner Green said that in the past Chief Deputy Treasurer Laurie Thomas has been given authority by the Board to write-off \$500 in penalties and interest and that he would like the Board to approve Resolution 2015-23 Treasurer Authorization for the Cancellation of Penalties and Interest with a limit of \$500 for the present and future.

Commissioner Eberlien moved to accept Resolution 2015-23 Treasurer Authorization for the Cancellation of Penalties and Interest with a limit of \$500. Commissioner Green seconded the motion. There being no further discussion, Deputy Clerk Enquist called the roll:

Commissioner Eberlein: Aye

Commissioner Green: Aye

Chairman Stewart: Aye

The motion carried.

Public Comment: This section is reserved for citizens wishing to address the Board regarding a County related issue. There was no public comment.

Chairman Stewart adjourned the meeting at 11:15 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

DAVID STEWART, CHAIRMAN

BY: _____
Mary Enquist, Deputy Clerk
