

Minutes of Meeting
Request for Cancellation of Taxes
March 4, 2015
9:00 a.m.

The Kootenai County Board of Commissioners: Chairman David Stewart, Commissioner Dan Green and Commissioner Marc Eberlein met to discuss the following agenda items. Also present were Assessor Mike McDowell, Chief Deputy Assessor Richard Houser, Chief Deputy Treasurer Laurie Thomas, Administrative Secretary Stephanie Clark, and Deputy Clerk Meshell Missler.

- A. Call to Order:** Chairman David Stewart called the meeting to order at 9:01 a.m.
- B. Introductions:** There were no introductions made.
- C. Changes to the Agenda:** Commissioner Green said Item #1 Kootenai County AIN 128898 needed to be pulled from the agenda.

Commissioner Green moved to pull Item # 1 from the agenda and move to a date uncertain and directed staff to bring it back when appropriate. Chairman Stewart seconded the motion. There being no further discussion, Deputy Clerk Missler called the roll:

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

The motion carried.

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

- E. New Business:**

~~Kootenai County – AIN 128898 (was not included in Resolution 15-01 exhibit A/2007-2014)~~
PULLED

Tax Adjustments

Coeur d’Alene Public Golf Club – AIN 319675 (property owner did not apply to reinstate exempt status/2012-2014)(Exemption was granted on 2/26/15)

Chief Deputy Assessor Richard Houser said Coeur d’Alene Public Golf Club, which is a tax exempt entity, sold this parcel but the property was returned due to foreclosure, and at that time, the property was not combined back into the original tax exempt parcel. The owners are requesting their prior exempt classification be reinstated and exempt status to be retroactive from 2010 – 2014. The Assessor’s recommendation is to approve the exempt status to be retroactive from 2012 – 2014.

Commissioner Eberlein moved to approve Coeur d’Alene Public Golf Club AIN 319675 application for refund of taxes to be retroactive for 2012 – 2014 per the Assessor’s recommendation. Chairman Stewart seconded the motion. There being no further discussion, Deputy Clerk Missler called the roll:

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

The motion carried.

Gunther – AIN 330753 (occupancy value determined/2014)

Mr. Houser said this tax adjustment is an occupancy fee on a new residence and the homeowner did apply for a homeowner's exemption. The Assessor's recommendation is to adjust the assessed value from \$241,330 to \$157,410 reflecting a homeowner's exemption on the occupancy fee.

Commissioner Eberlein moved to approve the homeowner's occupancy to reflect the homeowner's exemption in the case of Gunther AIN 330753. Commissioner Green seconded the motion. There being no further discussion, Deputy Clerk Missler called the roll:

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

The motion carried.

Merry – AIN 303618 (occupancy value determined/2014)

Linsenmann – AIN 327846 (occupancy value determined/2014)

Brotcke – AIN 234333 (occupancy value determined/2014)

Mr. Houser said these tax adjustments are occupancy fees for new residences and the homeowners did apply for homeowner's exemptions. The Assessor's recommendation is to adjust the occupancy billing to reflect a homeowner's exemption.

Commissioner Eberlein moved to approve the homeowner's occupancy requests in the cases of Merry AIN 303618, Linsenmann AIN 327846, and Brotcke AIN 234333. Commissioner Green seconded the motion. There being no further discussion, Deputy Clerk Missler called the roll:

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

The motion carried.

Neighborhood, Inc. – AIN 302244 (name change was processed in error/2014)

Mr. Houser said the Neighborhood, Inc. tax adjustment is a name change that was processed in error on this parcel which removed the HB519 exemption. The Assessor's recommendation is to adjust the market value from \$23,063 to \$0 and to amend the Assessor's supplemental roll.

Commissioner Green moved to approve the tax adjustment on AIN 302244 for Neighborhood, Inc. Commissioner Eberlein seconded the motion. There being no further discussion, Deputy Clerk Missler called the roll:

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

The motion carried.

Homeowners Exemption

Lofstrom – AIN 322923 (failure to enter into occupancy billing/2014)

Mr. Houser said property owner Lofstrom did apply for the homeowner's exemption and the Assessor's staff failed to enter the exemption. The Assessor's recommendation is to adjust the assessed value from \$64,380 to \$32,190 to reflect the homeowner's exemption.

Commissioner Eberlein moved to grant the tax correction in the case of Lofstrom AIN 322923. Commission Green seconded the motion. There being no further discussion, Deputy Clerk Missler called the roll:

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

The motion carried.

Solid Waste Fee

Linsenman – AIN 327846 (adjust fee/2014)

Mr. Houser said this fee adjustment was a solid waste fee that was on the main roll and the occupancy roll, creating a double fee assessment. The Assessor’s recommendation is that the occupancy billing for 2014 solid waste fee of \$100 be removed.

Commissioner Green moved to cancel the \$100 solid waste fee on AIN 327846 for Linsenman. Commissioner Eberlein seconded the motion. There being no further discussion, Deputy Clerk Missler called the roll:

Commissioner Eberlein: Aye

Commissioner Green: Aye

Chairman Stewart: Aye

The motion carried.

Hunsinger – AIN 328261 (adjust fee/2014)

Mr. Houser said this adjustment was from an Assessor’s staff data entry error, where the solid waste fee was entered as the full market value of the property. The Assessor’s recommendation is to adjust the solid waste fee from \$180,430 to \$155.

Commissioner Green moved to approve the adjustment of the solid waste fee to \$155 for AIN 328261. Chairman Stewart seconded the motion. There being no further discussion, Deputy Clerk Missler called the roll:

Commissioner Eberlein: Aye

Commissioner Green: Aye

Chairman Stewart: Aye

The motion carried.

- F. Public Comment:** This section is reserved for citizens wishing to address the Board regarding a County related issue. Idaho Law prohibits Board action on items brought under this section except in an emergency circumstance. Comments related to future public hearings should be held for that public hearing. There were no public comments.

Chairman Stewart adjourned the meeting at 9:34 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

DAVID STEWART, CHAIRMAN

BY: _____
Meshell Missler, Deputy Clerk
