

Minutes of Meeting
Request for Cancellation of Taxes
April 1, 2015
9:00 a.m.

The Kootenai County Board of Commissioners: Chairman David Stewart and Commissioner Marc Eberlein met to discuss the following agenda items. Also present were Chief Deputy Assessor Richard Houser, Chief Deputy Treasurer Laurie Thomas, Specialized Appraisal Division Personal Property Appraiser Dee Ann Reed, Administrative Secretary Stephanie Clark, and Deputy Clerk Meshell Missler. Commissioner Dan Green was excused.

- A. Call to Order:** Chairman David Stewart called the meeting to order at 9:03 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. Swearing in of Participants in Attendance:** No public was in attendance.
- F. New Business:**

MailFinance/AIN 300366/(personal property assessment updated to reflect schedule 10)/2014

Specialized Appraisal Division Personal Property Appraiser Dee Ann Reed said this personal property was double assessed and requested the Board's approval on this correction for 2014. Chief Deputy Assessor Richard Houser said there were multiple AIN numbers affected by this double assessment and suggested it would be better for the Assessor's staff to come back at a later date with all the corrections on one spreadsheet. The Board agreed.

Commissioner Eberlein moved to table this item to a date uncertain. Chairman Stewart seconded the motion. There being no further discussion, Deputy Clerk Missler called the roll:

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

The motion carried.

King/AIN 169455/(personal property tax, penalties and fees cancellation)/2011 & 2012

Ms. Reed explained to the Board that this personal property tax appeal is from Janet King, and Ms. Reed relayed that Ms. King said the equipment at her motel is of little value and due to health issues it is a hardship on her to pay the taxes at this time. Ms. King's son wrote a letter on his mother's behalf, which Ms. Reed read into the record. The letter stated the property has never been operated as a motel, it is in poor condition with only a few operable units that are rented as apartments. Ms. King requested the Assessor's office to reclassify the property.

Ms. Reed explained that the existing assessment was based on a non-response from the owner who has not paid taxes or responded in two years. She continued that there is a

Warrant of Distrain issued from the Sheriff's Office on this property, with payment due by March 20, 2015, and said the Assessor's office does not recommend any tax adjustments at this time. After some discussion, Chief Deputy Treasurer Laurie Thomas suggested possible solutions could be to waive late charges and interest fees and/or extend the deadline for payment. The Board agreed this was a good option.

Commissioner Eberlein moved on behalf of Janet King AIN 169455 to waive the late fees of \$24.56 and interest charges of \$408.38, if taxes in the amount of \$1,265.38 are paid in full by May 1, 2015. Chairman Stewart seconded the motion. There being no further discussion, Deputy Clerk Missler called the roll:

Commissioner Eberlein: Aye
Commissioner Green: Excused
Chairman Stewart: Aye
The motion carried.

Tax Adjustments

Dell Equipment Funding LP/AIN 329505/(current value falls under the \$100K exemption for personal property)/2014

Ms. Reed said this company has multiple accounts and the exemption for this personal property AIN 329505 was short by \$300, so the Assessor's office is requesting to adjust the market value.

Commissioner Eberlein moved on behalf of Dell Equipment Funding LP AIN 329505 to accept the amended assessed value of the property. Chairman Stewart seconded the motion. There being no further discussion, Deputy Clerk Missler called the roll:

Commissioner Eberlein: Aye
Commissioner Green: Excused
Chairman Stewart: Aye
The motion carried.

Bowlby/AIN 109517/(home was demolished)/2014

Mr. Houser said a portion of this property was demolished by the expansion of Highway 95 and therefore the barn should not have been assessed in 2014. Mr. Houser requested the Board's approval to make adjustments to the 2014 valuation.

Commissioner Eberlein moved to accept the amended assessment value on Bowlby AIN 109517. Chairman Stewart seconded the motion. There being no further discussion, Deputy Clerk Missler called the roll:

Commissioner Eberlein: Aye
Commissioner Green: Excused
Chairman Stewart: Aye
The motion carried.

Homeowner's Exemption

Lockman/AIN 119570/(exemption was inappropriately ended during refinance of home)/2014

Mr. Houser said this homeowner's exemption was inappropriately ended when a deed was processed during a refinance of the home loan and he requested the Board's approval to amend the market value.

Commissioner Eberlein moved to accept the amended assessment value of Lockman AIN 119570. Chairman Stewart seconded the motion. There being no further discussion, Deputy Clerk Missler called the roll:

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

The motion carried.

Seright/AIN 184760/(land value was not allocated to receive exemption)/2012, 2013 & 2014

Commissioner Eberlein moved to accept the amended assessment value of Seright AIN 184760 for 2012, 2013 and 2014. Chairman Stewart seconded the motion. There being no further discussion, Deputy Clerk Missler called the roll:

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

The motion carried.

Solid Waste Fee

Ms. Thomas said the five items on the agenda are all taxpayers requesting refunds of their solid waste fees. Ms. Thomas explained the requests have all been forwarded to the Solid Waste department for their analysis and recommendations to the Board.

Commissioner Eberlein moved in the case of Little AIN 110798 a request for dismissal of solid waste fees is denied as any home in the County that has a residence on the property is subject to a solid waste fee. The motion was not seconded. Chairman Stewart requested further discussion. The motion failed.

Little/AIN 110798/(requesting refund of fee)/2015

Ms. Thomas said Gerald and Marita Little have a dwelling on their property so the Solid Waste department is recommending a denial of this request.

Boehm/AIN 306124/(requesting refund of fee)/2015

Ms. Thomas said Jerry Boehm is requesting a refund of the solid waste fee and his mobile home has been verified by the Assessor's office as moved out of the county, so the Solid Waste department is recommending an approval of this request.

Wilkins/AIN 170704/(requesting refund of fee)/2015

Ms. Thomas said Donnie and Amy Wilkins are requesting a refund of the solid waste fee and this home has been verified by the Assessor's office as moved out of the county, so the Solid Waste department is recommending an approval of this request.

Smith/AIN 175675/(requesting refund of fee)/2015

Ms. Thomas said Phillip Smith is requesting a refund of the solid waste fee and this home has been verified as unusable by the Assessor's office, so the Solid Waste department is recommending an approval of this request.

Schmidt/AIN 172625/(requesting refund of fee)/2014 & 2015

Ms. Thomas said Julie Schmidt is requesting a refund of one solid waste fee. The property has a dwelling and a shop and the tax bill reflects two solid waste fees. The Solid Waste department is recommending an approval of this request to remove one fee.

Commissioner Eberlein moved to deny the refund of the solid waste fees for Gerald and Marita Little AIN 110798 as there is a dwelling on the property. Chairman Stewart seconded the motion. There being no further discussion, Deputy Clerk Missler called the roll:

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

The motion carried.

Commissioner Eberlein moved to approve the refund of the solid waste fees for Julie Schmidt AIN 172625, Jerry Boehm AIN 306124 and Donnie and Amy Wilkins AIN 170704 as there is no residence on these properties. Chairman Stewart seconded the motion. There being no further discussion, Deputy Clerk Missler called the roll:

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

The motion carried.

Commissioner Eberlein moved to approve the refund of the solid waste fees for Phillip Smith AIN 175675 as this home has been verified as unusable by the Assessor’s office. Chairman Stewart seconded the motion. There being no further discussion, Deputy Clerk Missler called the roll:

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

The motion carried.

- G. 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 9:37 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

DAVID STEWART, CHAIRMAN

BY: _____
Meshell Missler, Deputy Clerk
