

Minutes of Meeting
Request for Cancellation of Taxes
May 6, 2015
11:00 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 Chief Deputy Treasurer Laurie Thomas, Chief Deputy Assessor Richard Houser and Personal Property Appraiser II Dee Ann Reed, Administrative Secretary Stephanie Clark, and Deputy Clerk Mary Enquist.

A. Call to Order: Chairman David Stewart called the meeting to order at 11:03 a.m.

B. Introductions: There were no introductions.

C. Changes to the Agenda: Commissioner Green said that Agenda items 4, 5 and 6 for the Timber Exemption Adjustments needed to be pulled at the request of the Assessor's office.

Commissioner Green moved to pull Agenda items 4, 5 and 6 for the Timber Exemption Adjustments.

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

Discussion with Chief Deputy Treasurer Laurie Thomas regarding the monthly adjustments made for penalties and interest per Resolution 2015-23

Chief Deputy Treasurer Laurie Thomas distributed two spreadsheets showing adjustments for late charges and interest waived by the Treasurer's office. She said for March the adjustments totaled \$140.48 and that there were no adjustments in April.

Personal Property Requests

MailFinance/Multiple AINs (see Exhibit "A")/ Personal Property assessment updated to reflect schedule 10/2014

Personal Property Appraiser II Dee Ann Reed said that MailFinance's 2014 property assessment was incorrect due to a misunderstanding in classifying their equipment. Ms. Reed said that MailFinance's equipment for 2014 was classified and assessed as Postage Machines receiving a depreciation per Schedule 27, which was 140% of the equipment's cost regardless of age; rather than the correct depreciation based on Schedule 10, which would be a seven- year depreciation.

Commissioner Green moved to adopt the Assessor's recommended revision to MailFinance's assessed evaluation for 2014 in Exhibit A and to instruct the Treasurer's staff to refund any money previously paid based on the erroneous valuations. Commissioner Eberlein seconded the motion. There being no further discussion, Deputy Clerk Enquist called roll:

Commissioner Eberlein: Aye

Commissioner Green: Aye

Chairman Stewart: Aye

The motion carried.

T. Lariviere Equipment & Excavation Inc./AIN 309930/personal property assessment erroneously listed/2014

Ms. Reed said that T. Lariviere Equipment & Excavation Inc. had not provided the Assessor’s office with a list of all their heavy equipment, and that their 2014 Idaho Personal Property Declaration had not been filed because their previous accountant was under suspicion of illegal activity. Ms. Reed said some of their equipment was purchased for and shipped to their California location and most likely never entered Idaho.

Chief Deputy Assessor Richard Houser said he is presenting information given to the Assessor’s Office by T. Lariviere which has asked for the tax waiver, and that the firm did not send their 2014 Idaho Personal Property Declaration until March, 2015.

Commissioner Green recommended cancelling the penalties and interest but not waiving the 2014 taxes due. The other Commissioners agreed with this recommendation.

Commissioner Green moved to deny the request for cancellation of 2014 personal property taxes for T. Lariviere Equipment & Excavation, Inc. and to instruct the Treasurer’s staff to send a letter stating that the interest and penalties already accrued will be waived, and that accrual of additional interest and penalties will end as long as the 2014 taxes are paid by June 22, 2015. Commissioner Eberlein seconded the motion. There being no further discussion, Deputy Clerk Enquist called roll:

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

The Board also directed staff to note in the letter to T. Lariviere Equipment & Excavation, Inc. that the County made no error in their 2014 personal property taxes, and highlighting their delayed response to Assessor’s staff request for information.

Timber Exemption Adjustment

~~Dolan Family Properties/AIN 125133(Timber application & plan was sent to them without a return date)/2014 PULLED~~

~~Porria/AIN 136686/(owners were already billed in 2013)/2014-PULLED~~

~~Valenzuela/AIN 148553/(changed the number of years for deferred taxes owed)/2014 PULLED~~

F. 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 11:53 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

DAVID STEWART, CHAIRMAN

BY: _____
Mary Enquist, Deputy Clerk
