

Minutes of Meeting
Tax Exempt Discussion
June 16, 2015
10:30 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 Treasurer Steve Matheson, Assessor Mike McDowell, Chief Deputy Assessor Richard Houser, Civil Deputy Prosecuting Attorney R. David Ferguson, Administrative Secretary Stephanie Clark, and Deputy Clerks Theresa Atchley and Meshell Missler.

- A. Call to Order:** Chairman David Stewart called the meeting to order at 10:35 a.m.
- B. Introductions:** There were no introductions made.
- C. Changes to the Agenda:** There were no changes made to the agenda.
- D. Old Business:** There was no old business discussed.
- E. New Business:**

Chairman David Stewart sought clarification from Assessor Mike McDowell and Chief Deputy Assessor Richard Houser regarding procedures of the Board of Equalization (BOE), specifically the mandatory meetings stated in Idaho Code §63-501 that the Board of County Commissioners (BOCC) shall convene as a BOE at least once a month. Assessor McDowell said a BOE hearing each month may not be necessary if there are no property assessment appeals to be heard, but he said he would schedule a meeting if there were appeals or if values were challenged.

Chairman Stewart also sought clarification regarding Idaho Code §63-602, §63-602(3)(a), and §63-602(k). Assessor McDowell and Civil Deputy Prosecuting Attorney R. David Ferguson explained and clarified the following points:

- Properties that are five acres and under - the owner could apply annually for a tax exemption.
- Properties that are five acres or more - the owner could apply every five years for a tax exemption but would need to prove a portion of the property is used for specific purposes approved for a tax exemption.
- The BOCC is the authority to change or cancel a tax liability or approve a hardship request.
- The BOE is the authority to hear assessment value and tax exemption appeals; and evaluate or change the assessment value or exempt status of a property.

Chairman Stewart requested that all tax exempt status applications made in 2016 which are denied be directed to the BOCC, and that this would include all parcel sizes. Mr. McDowell and Mr. Houser agreed to change this process next year.

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 10:56 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

DAVID STEWART, CHAIRMAN

BY: _____
Meshell Missler, Deputy Clerk
