Minutes of Meeting
Homeowner's Exemption Repay Hearing
June 29, 2015
1:30 p.m.

The Kootenai County Board of Commissioners: Chairman Pro Tem Dan Green and Commissioner Marc Eberlein met to discuss the following agenda items. Also present were Civil Deputy Prosecuting Attorney R. David Ferguson, Chief Deputy Assessor Richard Houser, Administrative Manager Jan Lindquist, Customer Service Clerks Michelle Goughnour and Beckie Williams, and Deputy Clerk Theresa Atchley. Also present were attorney Chris Montgomery and citizen Susan Montgomery. Chairman David Stewart was excused.

A. **Call to Order:** Chairman Pro Tem Dan Green called the meeting to order at 1:30 p.m.

B. **Introductions:** There were no introductions.

C. **Changes to the Agenda:** There were no changes to the agenda.

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

E. **New Business:**
Discuss and determine if Mr. Edwards (AIN 167603) Homeowner's Exemption was proper for 2012, 2013, and 2014

Chairman Pro Tem Green instructed the Deputy Clerk to administer the Board of Equalization Oath.

Attorney Chris Montgomery presented an appeal on behalf of Mr. Jerry Edwards regarding his Homeowner's Exemption. Mr. Montgomery said there were several factors in determining the exemption and the Assessors' office was only considering the single item – an Idaho state income tax return. Mr. Montgomery presented other documents indicating that Idaho was the primary residence of Mr. Edwards.

Chairman David Stewart joined the meeting at 1:53 p.m.

Chief Deputy Assessor Richard Houser advised that the Assessor's office reviews all exemptions to ensure benefit to the public and if questions arise, his office would investigate. Customer Service Technician Beckie Williams presented findings of fact including information on Mr. Edward's voter registration, vehicle registration, income tax filing, and Homeowner's Exemption in Hawaii.

Commissioner Dan Green noted that it was easier to establish primary residence in Idaho when an individual files Idaho State income tax returns, but this is not the only factor. He also stated that an individual could only have one primary residence and therefore only one Homeowner's Exemption.

Commissioner Marc Eberlein moved that Mr. Edward's (AIN 167603) request for Homeowner's Exemption be denied, as Mr. Edwards had not proven that he was indeed a resident of the State of Idaho and the County would uphold the Assessor's office request for repayment of 2012, 2013, and 2014, taxes due in the amount of $2,234.08. Commissioner Green seconded the motion. There being no further discussion, Deputy Clerk Atchley 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. There were no public comments.

Chairman Stewart adjourned the meeting at 2:04 p.m.

Respectfully submitted,

JIM BRANNON, CLERK

DAVID STEWART, CHAIRMAN

BY: _____

Theresa Atchley, Deputy Clerk

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