

Minutes of Meeting
Requests for Cancellation of Taxes
August 5, 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, Civil Deputy Prosecuting Attorney R. David Ferguson, Administrative Secretary Stephanie Clark, and Deputy Clerk Meshell Missler. Also present were citizen Larry Gilman and attorney Malcolm Dymkoski. Commissioner Dan Green was excused.

A. Call to Order: Chairman David Stewart called the meeting to order at 9:12 a.m.

B. Introductions: There were no introductions made.

C. Changes to the Agenda:

Commissioner Eberlein moved to change the order of the items on the agenda and requested discussing Gilman AIN 198122 first as the attendees were present. 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.

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

E. Swearing in of Participants in Attendance

Chairman Stewart instructed the Deputy Clerk to administer the County Commissioners' oath to all the attendees.

F. New Business:

Gilman (Legal representative, Malcolm Dymkoski) / AIN 198122 /(cancellation of taxes, penalties and interest) / 2011 through 2014

Attorney Malcom Dymkoski spoke on behalf of Larry Gilman and explained to the Board the owner of the property AIN 198122 was Darrel Burgman. He said Mr. Burgman had passed away in September 2014, and Mr. Gilman was appointed administrator of Mr. Bergman's estate in May 2015. He said the manufactured home owned by Mr. Burgman's estate had liens owing and was in need of many repairs before it would be habitable again. Mr. Dymkoski presented documentation and pictures of the home, and requested the Board abandon the back taxes owed.

Chief Deputy Assessor Richard Houser said after considering the issues and facts presented, he agreed the value may be excessive and offered to re-assess the property.

After some discussion the Board agreed to cancel taxes from 2011 through 2014 on AIN 198122. The Board directed the Assessor to reassess the value of the property for 2015.

Commissioner Eberlein moved to grant the cancellation of taxes for AIN 198122 from 2011 through 2014, and forgive any interest, penalties and fees. 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.

Chairman Stewart paused the meeting at 9:43 a.m. for a break and resumed the meeting at 9:49 a.m.

Russell / AIN 123538 (reduction in taxes & cancellation of interest and penalties) / 2012, 2013 & 2014

Mr. Houser said the property owner Michael Russell was requesting a reassessment on AIN 123538 and was claiming the property was a non-buildable lot. He said the request was received past the due date for the Board of Equalization, and Mr. Houser added the Assessor's office had already reduced the assessed value by 50% due to a vacated right-of-way and utility easement made earlier this year. He said he spoke with the City of Harrison and they recognize the lot as being buildable. Mr. Houser said he believed the assessed value of the property was correct.

After some discussion, the Board said Mr. Russell did not prove the lot was non-buildable and would not approve the request.

Commissioner Eberlein moved to deny Mr. Russell's request to reduce taxes, interest and penalties for AIN 123538. 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.

Chairman Stewart paused the meeting at 9:57 a.m. for a break and resumed the meeting at 9:59 a.m.

Treasurer's Office Late Charge / Interest Waived Reports: June 2015 and July 2015

Commissioner Eberlein moved to accept the Treasurer's Office late charge and interest waived reports for June and July 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 Value Changes

Meijerink / AIN 302052 / (erroneously valued an unfinished basement) / 2012, 2013 & 2014
Mills / AIN 314135 / (error in processing sketch on a portion of the garage area) / 2014
McFarland / AIN 144886 / (2nd home on parcel was not completed) / 2012, 2013 & 2014
Beltcher / AIN 170509 / (error in application) / 2012, 2013 & 2014

Commissioner Eberlein moved to approve the tax value changes for Meijerink AIN 302052, Mills AIN 314135, McFarland AIN 144886 and Beltcher AIN 170509. 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 Exemptions

Dean Family Living Trust / AIN 177564 / (exemption was removed in error) 2012, 2013 & 2014
Goodwin / AIN 259414 / (exemption was not entered into the system) / 2014
Lorbecki & Johnson / AIN 250190 / (exemption was not carried over when property was put into a trust)/ 2014
Silk / AIN 137956 / (exemption was erroneously removed at time of name change) / 2014
Abraham / AIN 122078 / (exemption was removed accidentally when ex-husband was deeded off the property) / 2014
Boyer / AIN 110643 / (exemption was inappropriately removed) / 2014
Trainer Living Trust / AIN 236980 / (exemption was removed in error) / 2014
Flaget / AIN 223691 / (exemption was not applied at time of the name change entry) / 2013 & 2014

Commissioner Eberlein moved to approve the homeowner's exemptions for Dean Family Living Trust AIN 177564, Goodwin AIN 259414, Lorbecki & Johnson AIN 250190, Silk AIN 137956, Abraham AIN 122078, Boyer AIN 110643, Trainer Living Trust AIN 236980, and Flaget AIN 223691. 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

Warbrick / AIN 130837 / Refund / (home destroyed) / 2015

Commissioner Eberlein moved to refund the solid waste fee for Warbrick AIN 130837 as the home was destroyed. 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. There was no public comment.

Chairman Stewart adjourned the meeting at 10:03 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

DAVID STEWART, CHAIRMAN

BY: _____
Meshell Missler, Deputy Clerk
