

Minutes of Meeting
Requests for Cancellation of Taxes
October 7, 2015
9:00 a.m.

The Kootenai County Board of Commissioners: Chairman Dan Green, Commissioner Marc Eberlein, and Commissioner David Stewart met to discuss the following agenda items. Also present were Chief Deputy Treasurer Laurie Thomas, Chief Deputy Assessor Richard Houser, Personal Property Appraiser II Dee Ann Reed, Civil Deputy Prosecuting Attorney Pat Braden, Board of County Commissioners (BOCC) Administrative Secretary Stephanie Clark, and Deputy Clerks Theresa Atchley and Alicia Lynch.

- A. Call to Order:** Chairman Dan Green called the meeting to order at 9:00 a.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. Swearing In of Participants in Attendance:** No public was in attendance.
- F. New Business:**

Cancellation of Taxes

Real Life Ministries (revisited)/ AIN 137500/ cancellation of taxes/ 2015

Civil Deputy Prosecuting Attorney Pat Braden recommended to the Board that it would be appropriate to cancel Real Life Ministries 2015 taxes in their entirety as they met the requirements of statute for ownership and use of property for activities relating to religious worship.

Commissioner Marc Eberlein moved to grant the cancellation of taxes for Real Life Ministries, AIN 137500 for 2015. Commissioner David Stewart seconded the motion. There being no further discussion, Deputy Clerk Lynch called the roll:

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

The motion carried.

**Coeur d'Alene Tribe/ AIN 323466/ review and approval of draft Resolution 2015-74-
cancellation of taxes/ 2015**

Chief Deputy Treasurer Laurie Thomas asked the Board to approve Resolution 2015-74.

Commissioner Stewart moved to approve Resolution 2015-74. Commissioner Eberlein seconded the motion. There being no further discussion, Deputy Clerk Lynch called the roll:

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

Coeur d’Alene Tribe/ AIN 323466/ review and approval of draft Resolution 2015-77

Ms. Thomas sought clarification from the Board on a previous decision from a prior board to cancel taxes for the Coeur d’Alene Tribe for 2014. Her question to the Board was in their opinion, did the prior Board intend to cancel taxes entirely for the year requiring a refund to the Tribe; or did they intend to cancel the remainder of taxes in the year 2014.

Chairman Green stated he could only speak for himself, but he would not have supported canceling the entirety of the taxes at the time.

Mr. Braden brought forward a document that would correct and supersede the decision to cancel all taxes in 2014 by canceling the remainder of taxes in 2014.

Commissioner Stewart moved to approve Resolution 2015-77. Commissioner Eberlein seconded the motion. There being no further discussion, Deputy Clerk Lynch called the roll:

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

The motion carried.

G3 Tactical, LLC/ AIN 319991/ cancellation of penalties, interest and fees/ 2010, 2011, 2012 & 2014

Personal Property Appraiser II Dee Ann Reed presented the case of G3 Tactical, LLC to the Board. She explained that G3 Tactical, LLC dissolved in 2011, but did not alert the County that the business had been closed and was now asking for cancellation of taxes.

Commissioner Eberlein moved to submit a letter to G3 Tactical enforcing the taxes, waving all penalties and fees, for a total of \$8.90 to be paid within 30 days. Commissioner Stewart seconded the motion. There being no further discussion, Deputy Clerk Lynch called the roll:

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

The motion carried.

Bureau of Indian Affairs NW Regional Office/ AIN 147565/ 2013 & 2014

Ms. Thomas asked the Board for direction regarding a conversation about taxes between the County and the Bureau of Indian Affairs regarding Solid Waste fees that are

being represented as taxes. She explained that the fees are for the use of the landfill and are not a tax.

The Board agreed that it was confusing to both the Coeur d'Alene Tribe and the Bureau of Indian Affairs, as the notice for the fees comes on a letter declaring it a "Property Tax Reminder Notice."

The Board decided to waive all penalties and asked Ms. Thomas to speak to "Helo" Helaman Hancock, Legislative Director of the Coeur D'Alene Tribe, to see if that arrangement would be agreeable to them. Chief Deputy Assessor Richard Houser offered to send a letter to the tribe clarifying the fees on County letterhead.

Commissioner Stewart moved to remove all interest and penalties and asked that Ms. Thomas speak to the Tribe about paying the fees. Commissioner Eberlein seconded the motion. There being no further discussion, Deputy Clerk Lynch called the roll:

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

The motion carried.

Nelson (Balsler-successor Trustee)/ AIN 254021/ adjust taxes to reflect homeowners exemption/ 2014 & 2015

Mr. Houser presented to the Board the item Nelson AIN 254021. The Board sought clarification as to whether this was in reference to the Circuit Breaker Program per the documentation before them or a homeowner's tax exemption as described in the request.

The Board continued this item until the documentation could be brought forward to clarify the issue.

Ms. Reed exited the meeting at 9:24 a.m.

Treasurer's Office Late Charge/ Interest Waived Report

September 2015 Report- Presented by the Chief Deputy Treasurer Laurie Thomas

Ms. Thomas stated for the Board that the Treasurer's office did not waive or cancel any late charges or interest for the month of September.

Amended Market Value

Mr. Houser explained to the Board that the Amended Market Value was the corrections made after re-assessments were done by the Assessor's office upon request by property owners.

Ms. Reed re-entered the meeting at 9:27 a.m.

Commissioner Stewart moved to approve amended market values on the following items:

- Turbin AIN 223581 2013, 2014 & 2015
- City of Post Falls AIN 132535
- Kootenai Hospital District AIN 220301
- Clark AIN 114386
- Clark AIN 104780
- Pointe Partners, LLC AIN 254418
- Arendt AIN 119739
- Wright & Johnson AIN 143184
- Bergman AIN 198122
- Irwin AIN 146412
- Marin AIN 144732
- Beyer AIN 144342
- Tomberg Trust AIN 123577
- Stewart AIN 127832, Commissioner Stewart added this was no relation to him.
- Paay Etux AIN 12552 Dalton AIN 101390
- Devine AIN 309742
- Sullivan AIN 147802

Commissioner Eberlein seconded the motion adding if there were any typos in the AIN numbers to refer to the original documentation. There being no further discussion, Deputy Clerk Lynch called the roll:

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

The motion carried.

The Board resumed discussion of the item Nelson (Balsler-successor Trustee)/ AIN 254021 upon Ms. Reed's return.

Mr. Houser clarified that there was no record of an application for the Property Tax Reduction Program (formerly known as the Circuit Breaker Program) on this property and that the homeowner's exemption was still in effect on Mr. Nelson's property.

Chairman Green stated he would personally struggle to make a cancellation of taxes retroactive as there is no application on file for the Property Tax Reduction Program.

The Board asked Ms. Thomas to contact Ms. Balsler, the trustee of the estate, with the new information regarding a lack of an application for the circuit breaker to see if she still wished to pursue her request.

Commissioner Eberlein moved to continue Nelson AIN 254021 to a date uncertain and directed staff to contact Ms. Balsler. Commissioner Stewart seconded the motion. There being no further discussion, Deputy Clerk Lynch called the roll:

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

The motion carried.

Homeowners Exemptions

Mr. Houser explained the list of homeowners’ exemptions were due to Assessor processing errors such as changes of addresses, deed changes, or refinancing under a different name.

Commissioner Stewart moved to approve the homeowners’ exemptions for the following:

- Bondurant AIN 129365 2014 & 2015
- Provancha AIN 216316 2014 & 2015
- Mallery AIN 146301
- Gagnier AIN 257669
- McIntire AIN 179913
- Kelly AIN 330340
- Musgrove AIN 315069
- Baker-Matthews AIN 100359
- Bates AIN 310134
- Sullivan AIN 147802

Commissioner Eberlein seconded the motion, adding if there were any typos in the AIN numbers to refer to the original documentation. There being no further discussion, Deputy Clerk Lynch called the roll:

Commissioner Stewart: Aye

Commissioner Eberlein: Aye

Chairman Green: 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 Green adjourned the meeting at 9:41 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

DANIEL H. GREEN, CHAIRMAN

BY: _____
Alicia Lynch, Deputy Clerk
