

Minutes of Special Meeting
Request for Cancellation of Taxes
October 29, 2015
1:30 p.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 Treasurer Steve Matheson, Customer Service Technician II Mary Bidwell, Chief Deputy Assessor Richard Houser, BOCC Administrative Secretary Stephanie Clark, and Deputy Clerk Alicia Lynch. Also present were citizens David Rocco Zito, Pauline Massa, and John Massa.

- A. Call to Order:** Chairman Dan Green called the meeting to order at 1:32 p.m.
- B. Introductions:** There were no introductions.
- C. Changes to the Agenda:**
Massa/ AIN 185067/ Request for an adjustment to previous years' taxes to reflect corrections made by the Assessor's office/ 2010, 2011 & 2012
Assessor's Recommendation-Amended Value/ AIN 185067/ 2013 & 2014
Assessor's Recommendation-Amended Value/ AIN 185067/ 2015

The Board discussed at length whether the Massa/ AIN 185067 item was time sensitive. Commissioner David Stewart stated he did not think the item was time sensitive and therefore had not been properly noticed prior to the meeting. He requested the presence of an attorney.

Chief Deputy Prosecutor Barry Black entered the meeting at 1:35 p.m.

Chief Deputy Prosecutor Barry Black stated whether to add the item to the agenda or not was a decision to be made by the Board.

Chairman Green asked Mr. and Mrs. Massa their thoughts on whether they could wait until the next Requests for Cancellation of Taxes meeting on November 4, 2015.

Mr. John Massa stated that he and his wife and rearranged their schedule on short notice to be present today and it would be very inconvenient for them to move the meeting to the November 4, 2015, meeting.

Commissioner Marc Eberlein moved to add to the agenda the case of Massa/ AIN 185067/ for the years 2010 through 2015. 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.

Mr. Black exited the meeting at 1:42 p.m.

- D. **Old Business:** There was no old business discussed.
- E. **Swearing In of Participants in Attendance:** Chairman Green instructed the Deputy Clerk to administer the Board of County Commissioners' Oath to Mr. David Rocco Zito.
- F. **New Business:**

Zito (revisited)/ discussion regarding the 9/2/2015 "Request for Cancellation of Taxes" meeting decision made by the Board for the following properties: AIN 103403/ 2011 & 2012, AIN 177948/2012, & AIN 109079/2012

Mr. David Rocco Zito requested the Board extend their offer to waive penalties and fees on taxes owed on his three properties in order for him to complete the transactions needed to acquire the funds.

Commissioner Eberlein asked if he had a solid means of paying what is owed. Mr. Zito confirmed that he did.

Chairman Green asked the Treasurer if the requested January deadline was too long. Chief Deputy Assessor Richard Houser suggested December 20, as that is the deadline for taxes statewide. Commissioner Stewart checked his calendar and advised that the 20th would be a Sunday and suggested December 21, 2015.

Commissioner Stewart moved that in the case of Zito/ AIN 103403, AIN 179948, and AIN 109079 that the previously granted extension given by the Board through November 4, 2015, be extended to December 21, 2015 with the same terms and conditions. Commissioner Eberlein seconded the motion. There being no further discussion, Deputy Clerk Lynch called the roll:

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

Mr. Zito exited the meeting at 1:53 p.m.

Massa/ AIN 185067/ Request for an adjustment to previous years taxes to reflect corrections made by the Assessor's office/ 2010, 2011 & 2012
Assessor's Recommendation-Amended Value/ AIN 185067/ 2013 & 2014
Assessor's Recommendation-Amended Value/ AIN 185067/ 2015

Chairman Green instructed the Deputy Clerk to administer the Board of County Commissioners' Oath to Pauline and John Massa.

Mr. Houser briefed the Board on the circumstances bringing Mr. and Mrs. Massa to the meeting. He stated that in 2010 the Assessor's office made an error in the re-assessing the property's value, and that the error was discovered by the Assessor's office this year. The Assessor's office made the Massa's aware of the error and had been prepared to amend the value of their property for the past three years as was the standard practice. He explained that Mr. and Mrs. Massa were present before the Board today to request that the County amend the value of their property back to 2010, when the error was made. Mr. Houser clarified that though the error was made in 2010, it wouldn't have affected the Massa's taxes until 2011, making the request for five years instead of the standard three years.

Commissioner Eberlein moved to approve Massa/ AIN 185067 for the years 2011, 2012, 2013, 2014, and 2015 request for an adjustment to previous years' taxes to reflect corrections made by the Assessor's office. Chairman Stewart seconded the motion. There being no further discussion, Deputy Clerk Lynch called the roll:

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

The motion carried.

Chairman Green added that he voted nay to reflect his intention not to change the precedent regarding the three years standard amendment period. Both Commissioners Stewart and Eberlein agreed because it was the County's mistake they were supportive of amending the taxes.

Mr. & Mrs. Massa exited the meeting at 2:01 p.m.

Nelson (Balsler-successor Trustee) Revisited/ AIN 254021/ 2014 & 2015 discussion regarding the follow up by Chief Deputy Treasurer, Laurie Thomas per Board direction at the 9/2/2015 "Request for Cancellation of Taxes" meeting/ 2014 & 2015.

Mr. Houser reiterated that the Assessor's office has no record of the application for the "Circuit Breaker" Property Tax Reduction. Chairman Green posed the question whether giving this relief to Mr. Nelson set an unfavorable standard for future decisions.

Administrative Secretary Stephanie Clark added that the Treasurer's office had heard from Ms. Balsler, the Trustee for Mr. Nelson, that she had withdrew her request upon learning the application for the "Circuit Breaker," had never been received.

Commissioner Eberlein moved to deny the request for cancellation of taxes on the case of Nelson AIN 254021. 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.

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 2:09 p.m.

Respectfully submitted,

JIM BRANNON, CLERK

DANIEL H. GREEN, CHAIRMAN

BY: _____
Alicia Lynch, Deputy Clerk
