

Minutes of Meeting
Requests for Cancellation of Taxes
November 4, 2015
9:00 a.m.

The Kootenai County Board of Commissioners: Chairman Pro Tem 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, BOCC Administrative Secretary Stephanie Clark and Deputy Clerk Alicia Lynch.

- A. Call to Order:** Chairman Pro Tem Eberlein called the meeting to order at 9:01 a.m.
- B. Introductions:** Chairman Pro Tem Eberlein listed those present.
- C. Changes to the Agenda:** There were no changes to the agenda.
- D. Old Business:** There was no old business discussed.
- E. Swearing in Participants in Attendance:** No Public was in attendance.
- F. New Business:**

JB's Star Holdings, Inc/ AIN 176782/ cancel interest, penalties and fees/ 2010 & 2012

Personal Property Appraiser II Dee Ann Reed stated that JB's Star Holdings, Inc had requested to cancel interest, penalties and fees for the years 2010 and 2012. She explained that an estimated assessed valuation had been done, and that due to a lack of response from the owner and that the Assessor's office was not aware of the bankruptcy or change of ownership until 2012.

The Board discussed the process of purchasing items from bankruptcy sales and agreed that it fell upon the purchaser to be aware of any back taxes or fees attached to the items at the time of purchase.

Chairman Pro Tem Eberlein stated he would be willing to waive the penalties and fees.

Commissioner David Stewart moved to waive all penalties, fees, and interest for JB's Star Holdings, Inc/ AIN 176782. Chairman Pro Tem Eberlein clarified that the interest was \$799.95. Commissioner Stewart cancelled his motion.

Commissioner Stewart discussed the possibility of waiving the interest.

Commissioner Stewart moved to waive penalties and fees in the amount of \$45.23 on AIN 176782- JB's Star Holdings, Inc. Chairman Pro Tem Eberlein seconded the motion. There being no further discussion, Deputy Clerk Lynch called the roll:

Commissioner Stewart: Aye
Chairman Pro Tem Eberlein: Aye
Chairman Green: Excused

The motion carried.

ILX Systems (represented by Ryan Innovative Solutions)/ AIN 215978/ cancel taxes, interest, penalties and fees/ 2011 & 2012

Ms. Reed explained that this was an error in the Assessor's office as a notice that the property was closed was received but the document was misread and the property assessed in error.

Commissioner Stewart moved to cancel taxes, interest, penalties, and fees for the years 2011 and 2012 for ILX Systems/AIN 215978. Chairman Pro Tem Eberlein seconded the motion. There being no further discussion, Deputy Clerk Lynch called the roll:

Commissioner Stewart: Aye
Chairman Pro Tem Eberlein: Aye
Chairman Green: Excused

The motion carried.

Treasurer's Office Late Charge/ Interest Waived Report

October 2015 Report

Chief Deputy Treasurer Laurie Thomas stated that the Treasurer's office did not waive or cancel any late charges or interest for the month of October.

Amended Market Value

Dalton/ AIN 101390/ 2nd correction for front feet due to lot line/ 2015

Chief Deputy Assessor Richard Houser told the Board that due to a math error the Assessor's office was making a second correction to the Dalton property.

City of Rathdrum/ AIN 216004/ exempt for ½ of year/ 2015

Mr. Houser explained that when a municipality purchases property it goes into exempt status on a quarterly basis. He stated this correction was because the City of Rathdrum purchased property half way through the year.

Burwick/ AIN 137946/ basement size and finish incorrect/ 2015

Nickel/ AIN 211456/ should have 10% business use designation not 33%/ 2015

Commissioner Stewart moved to amend the market value as recommended by the Assessor on properties Dalton/ AIN 101390 for 2015, City of Rathdrum/AIN 216004 for 2015, Burwick/ AIN 137946 for 2015, and Nickel/ AIN 211456 for 2015. Chairman Pro Tem Eberlein seconded the motion. There being no further discussion, Deputy Lynch called the roll:

Commissioner Stewart: Aye
Commissioner Eberlein: Aye
Chairman Green: Excused
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 Pro Tem Eberlein adjourned the meeting at 9:17 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

MARC EBERLEIN, CHAIRMAN PRO TEM

BY: _____
Alicia Lynch, Deputy Clerk
