

Minutes of Meeting
Requests for Cancellation of Taxes
December 2, 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, BOCC Administrative Secretary Stephanie Clark, and Deputy Clerk 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:** No old business was discussed.
- E. Swearing In of Participants in Attendance:** No public was in attendance.
- F. New Business:**

Hedlund/ AIN 318078 (personal property)/ 2011 and 2012

Personal Property Appraiser II Dee Ann Reed stated that the Assessor's office had contact with the owner in 2011, when the owner requested a declaration but no declaration was ever received by the Assessor. She explained without the declaration the owner's property value was estimated. Ms. Reed added that the owner filed a declaration in 2012 so that value is actual and not an estimate. She clarified the taxes would have been collected in the latter half of 2012, and the beginning of 2013.

Commissioner David Stewart moved to require payment of taxes owed on AIN 318078 and if payment was made within 30 days all penalties and fees would be waived. 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.

Zito/ AIN 106613 (revisited)/ 2013 and 2014

Chief Deputy Treasurer Laurie Thomas explained that Mr. Zito owns five parcels and is attempting to bring all five up to date with taxes owed. She reminded the Board that at on October 29, 2015, the Board extended an offer to waive penalties and fees to December 21, 2015 on three properties. She said his current request would be that the Commissioners do the same for an additional property.

Chairman Green stated that he has not seen consistency or commitment from Mr. Zito in honoring his part of the agreements made with the County.

The Board discussed the issue at length.

Commissioner Stewart moved to waive penalties and fees if payment was received by December 21, 2015 on AIN 106613. 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.

Treasurer's Office Late Charge/ Interest Waived Report

November 2015 Report

Ms. Thomas stated there was no activity for the month of November.

Amended Market Value

Mailfinance, Inc/ AIN 326791/ (failed to enter personal property exemption)/ 2014
AIN 313576/ (failed to enter personal property exemption)/ 2014
AIN 323652/ (failed to enter personal property exemption)/ 2014
AIN 307520/ (failed to enter personal property exemption)/ 2014
AIN 325099/ (failed to enter personal property exemption)/ 2014
AIN 330574/ (failed to enter personal property exemption)/ 2014
AIN 325108/ (failed to enter personal property exemption)/ 2014
AIN 323661/ (failed to enter personal property exemption)/ 2014
AIN 326790/ (failed to enter personal property exemption)/ 2014
AIN 330575/ (failed to enter personal property exemption)/ 2014
AIN 322073/ (failed to enter personal property exemption)/ 2014

Ms. Reed stated that when a correction was made to the account an additional error was made and this correction would correct the second error.

Commissioner Eberlein moved to accept the Assessor's recommendation for Amended Market Values on the property listed for Mailfinance, Inc. 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.

Harris Family Trust/ AIN 148574/(Homeowner's Exemption was removed in error)/ 2014
AIN 148574/(Homeowner's Exemption was removed in error)/ 2015

Chief Deputy Assessor Richard Houser explained that the Homeowner's Exemption had been removed from AIN 148574 in error and that the error was brought to the Assessor's attention by the homeowner.

Commissioner Stewart moved to approve the correction to the Homeowner's Exemption for the Harris Family Trust AIN 148574 for 2014 and 2015. 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.

Case/ AIN 322687/ (Homeowner's Exemption data entry was not done)/ 2013 & 2014
AIN 322687/ (Homeowner's Exemption data entry was not done) 2015

Commissioner Stewart moved to approve the correction to the Homeowner's Exemption for Case AIN 322687 for the years 2013, 2014, and 2015. 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.

Solid Waste

Utopia Properties, LLC/ AIN 129672/ (denial per SW Director)/ 2016

Ms. Reed explained that at the time of Solid Waste's inspection on November 18, 2015, there were structures still on this property, so the fee waiver was denied by Solid Waste. She clarified that when the Assessor's office inspected the property on November 27, 2015, the structures had been removed.

Commissioner Stewart moved to waive Solid Waste fees for Utopia Properties, LLC AIN 129672 for the year 2016. 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.

- 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 9:35 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

DANIEL H. GREEN, CHAIRMAN

BY: _____
Alicia Lynch, Deputy Clerk
