

Minutes of Meeting
Requests for Cancellation of Taxes
January 6, 2016
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 Treasurer Steve Matheson, Chief Deputy Treasurer Laurie Thomas, Chief Deputy Assessor Richard Houser, Cadastral Mapping Specialist II/ Leadworker Victoria Williamson, Civil Deputy Prosecuting Attorneys R. David Ferguson and Pat Braden, and Deputy Clerks Alicia Lynch and Cecilia Sweet. Also present was citizen Zachariah Lari.

- A. Call to Order:** Chairman Dan Green called the meeting to order at 9:04 a.m.
- B. Introductions:** There were no introductions.
- C. Changes to the Agenda:** Commissioner Marc Eberlein stated he would be leaving the meeting at 9:40 a.m. Civil Deputy Prosecutor R. David Ferguson stated he would need to leave by 10:00 a.m. Civil Deputy Prosecutor Pat Braden stated he was only present for one item. Chairman Green noted that he would be adjusting the agenda to accommodate everyone's schedules.
- D. Old Business:** There was no old business discussed.
- E. New Business:**

United States Government/ AIN 112767/ request for cancellation of penalties only/ 2008- 2015

Chief Deputy Treasurer Laurie Thomas stated that AIN 112767 was seized in 2008 because it was involved in a drug case. She explained that the property was forfeited to the U.S. Government, which was exempt from penalties on delinquent taxes, so she requested the Board cancel the penalties.

Civil Deputy Prosecutor Pat Braden stated the federal government would pay all outstanding taxes and interest up to the day of the forfeiture on October 22, 2015.

Commissioner Eberlein moved to waive the penalties on AIN 112767 for the years 2008 through 2015. Commissioner David Stewart seconded the motion. There being no further discussion, Deputy Clerk Sweet called the roll:

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

Civil Deputy Prosecutor Pat Braden exited the meeting at 9:09 a.m.

Batchelder/ AIN 116105/ request for cancellation of taxes, interest, & penalties/ 2012, 2013, & 2014

Ms. Thomas stated that Ms. Batchelder had been denied a hardship request in 2013 as the taxes she owed were to the Hayden Lake Water and Recreational Sewer District and not the County. She said that the Board at the time had waived interest and late charges for 2009 through 2011 with the agreement that Ms. Batchelder would enter into a payment arrangement with the County. Ms. Thomas stated that Ms. Batchelder had met all of the County's requirements and had successfully completed her Circuit Breaker applications, but she was currently in a medical facility and was requesting the cancellation of interest and penalties on the \$1,500 she still owes for tax years 2012 through 2015.

Commissioner Eberlein moved to waive the interest and penalties on Batchelder/ AIN 116105 for the years 2012, 2013, 2014, and 2015. Commissioner Stewart seconded the motion. There being no further discussion, Deputy Clerk Sweet called the roll:

Commissioner Stewart: Aye

Commissioner Eberlein: Aye

Chairman Green: Aye

The motion carried.

Romanski (represented by her daughter- Ms. Marrone)/ AIN 140817, 125902 & 110821/ request to reduce taxes to reflect Circuit Breaker/ 2015

Chief Deputy Assessor Richard Houser stated that Ms. Romanski had been a previous recipient of the Circuit Breaker but no application was made in 2015 despite the Assessor's office attempting to contact her. Chairman Green reminded his fellow Commissioners that the state grants Circuit Breakers and reimburses the County and if the Board chose to approve the Circuit Breaker outside of the State process the County would not be reimbursed.

Chairman Green stated he would like to be consistent on Circuit Breaker issues as several cases were on the agenda.

The Board discussed the issue at length.

Commissioner Stewart moved to deny the reduction of taxes to reflect a Circuit Breaker for 2015 in the case of Romanski AIN 140817, 125902, and 110821. Commissioner Eberlein seconded the motion. There being no further discussion, Deputy Clerk Sweet called the roll:

Commissioner Stewart: Aye

Commissioner Eberlein: Aye

Chairman Green: Aye

The motion carried.

Lari/ AIN 195044/ request to reduce taxes to reflect homeowner's exemption/ 2015

- F. Swearing in of Participants in Attendance:** Chairman Green instructed the Deputy Clerk to administer the Board of County Commissioners' Oath to Mr. Zachariah Lari.

Mr. Houser explained that a homeowner's exemption had been on AIN 195044 before it was sold to Mr. Lari and that the exemption would have remained for the year. He stated the exemption would be removed unless the current owner made an application for a homeowner's exemption but no application was received for 2015. He said that an application had been received December 8, 2015, for 2016.

Citizen Zachariah Lari testified in favor of granting the homeowner's exemption for 2015.

Commissioner Stewart moved to deny the reduction of taxes to reflect a homeowner's exemption for 2015 in the case of Lari AIN 195044. Commissioner Eberlein seconded the motion. There being no further discussion, Deputy Clerk Sweet called the roll:

Commissioner Stewart: Aye

Commissioner Eberlein: Aye

Chairman Green: Aye

The motion carried.

Mr. Lari and Commissioner Eberlein exited the meeting at 9:42 a.m.

Davis (represented by her son- Mr. Jeff Davis)/ AIN 139281/ request to reduce taxes to reflect Circuit Breaker /2015

Ms. Thomas stated that Mr. Jeff Davis had requested the reduction of taxes to reflect a Circuit Breaker but no application had been received by the Assessor's office.

Commissioner Stewart moved to deny the reduction of taxes to reflect a Circuit Breaker for 2015 in the case of Davis AIN 139281. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Sweet called the roll:

Commissioner Stewart: Aye

Commissioner Eberlein: Excused

Chairman Green: Aye

The motion carried.

Dawkins (represented by her son- William Dawkins)/ AIN 101247/ request to reduce taxes to reflect Circuit Breaker/ 2015

Mr. Houser explained that Ms. Dawkins had been in the Circuit Breaker program since 2006. He said that the Assessor's office had made several attempts to reach Ms. Dawkins but received no response.

Commissioner Stewart moved to deny the reduction of taxes to reflect a Circuit Breaker for 2015 in the case of Dawkins AIN 101247. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Sweet called the roll:

Commissioner Stewart: Aye

Commissioner Eberlein: Excused

Chairman Green: Aye

The motion carried.

Arthur's Gardner Addition to Rathdrum/ request for cancellation of taxes, interest, & penalties- AIN 117160/ 2003-2015, AIN 324401/ 2012-2015, AIN 146479/ 2005-2015

Cadastral Mapping Specialist II/ Leadworker Victoria Williamson explained that in a reorganization effort in 2001 the Assessor's office found that there was a gap between the northern and southern boundaries of two adjacent pieces of land. She said that the Assessor's office had broken the strip of land between the two boundaries into smaller parcels, two of which went to tax sale where they were not sold. She stated that the acreage of land was included in the McGovern's deed (the northern boundary owner) and that the McGovern's had been paying taxes for the property even though only one of the smaller parcels was in their name. She requested the Board correct the record so that two additional smaller parcels were in the McGovern's name, and to waive all taxes, interest, and penalties.

Commissioner Stewart moved to approve the cancellation of taxes, interest, and penalties in the case of AIN 117160 for 2003 through 2015, AIN 324401 for 2012 through 2015, and AIN 146479 for 2005 through 2015 and that all the properties change to the owner name of McGovern. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Sweet called the roll:

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

The motion carried.

Civil Deputy Prosecuting Attorney R. David Ferguson and Ms. Williamson exited the meeting at 9:59 a.m.

Post Falls School District #273/ AIN 329817/ request for cancellation of taxes, interest, & penalties/ 2015

Chairman Green explained that once a government entity, as opposed to an individual, owned a property the County can no longer collect taxes on the property. Ms. Thomas added that taxes stay with the property and not the owner so the County could not return to the prior owner to collect the taxes, interest, and penalties.

Commissioner Stewart moved to approve the cancellation of taxes, interest, and penalties for Post Falls School District #273/ AIN 329817. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Sweet called the roll:

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

The motion carried.

City of Post Falls/ AIN 132535/ request for cancellation of taxes, interest, & penalties/ 2015

Ms. Thomas stated that tax and interest could not be collected by the County but that the fees were still owed.

Commissioner Stewart moved to approve the cancellation of taxes, interest, and penalties, not including fees, for the City of Post Falls/ AIN 132535. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Sweet called the roll:

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

The motion carried.

Worley Highway District/ AIN 131595/ cancellation of taxes, penalties, & interest/ 2000-2005

Chairman Green stated that the property was not sold but given to the Worley Highway District so no taxes could be collected.

Commissioner Stewart moved to approve the cancellation of taxes, interest, and penalties, not including fees, for Worley Highway District / AIN 131595 for 2000 through 2005. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Sweet called the roll:

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

The motion carried.

Commercial Property Management, LLC/ AIN 101750/ refund of 1st half of 2015 taxes- per Nancy Jones/ 2015

Commissioner Stewart said that the County was leasing the building so this would be to cancel taxes the County owed to itself.

Commissioner Stewart moved to approve the refund of the 1st half of 2015 taxes for Commercial Property Management, LLC/ AIN 101750. Chairman Green seconded the motion adding direction to staff to cancel the taxes. There being no further discussion, Deputy Clerk Sweet called the roll:

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

The motion carried.

City of Hayden/ request for cancellation of taxes, interest, & penalties/ 2015- AIN 257281, AIN 184233

Commissioner Stewart moved to approve the request for cancellation of taxes, interest, and penalties, not including fees, for the City of Hayden AIN 257281 and AIN 184233. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Sweet called the roll:

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

The motion carried.

Hayden Urban Renewal Agency/ request for cancellation of taxes, interest, & penalties/ 2015- AIN 133017, AIN 120088, AIN 142397

Commissioner Stewart moved to approve the request for cancellation of taxes, interest, and penalties for AIN 133017, AIN 120088, and AIN 142397 for 2015. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Sweet called the roll:

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

The motion carried.

Post Falls Urban Renewal Agency/ AIN 103956/ request for cancellation of taxes, interest, & penalties/ 2015

Commissioner Stewart moved to approve the request for cancellation of taxes, interest, and penalties, not including fees, for AIN 103956. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Sweet called the roll:

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

The motion carried.

Chairman Green questioned why the Board was cancelling taxes for half the year and why half the year had been paid. Ms. Thomas stated that the Treasurer's office had not received payment. The Board decided they needed more information to confirm or deny the receipt of payment as they did not want to refund money that the County had not collected.

Commissioner Stewart moved to rescind the decision to cancel taxes, interest, and penalties for AIN 103956 and to continue the discussion until the February 10, 2016, Request for Cancellation of Taxes meeting. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Sweet called the roll:

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

The motion carried.

Treasurer's Office Late Charge/ Interest Waived Report

December 2015 Report

Ms. Thomas stated that the Treasurer's office had waived late charges, interest, and fees on two parcels, the first in the amount of \$37.75, and the second in the amount of \$48.40.

Amended Market Value

Farnsworth/ AIN 324230/ square footage for garage and home were incorrect/ 2015

Mr. Houser explained that the house and garage were re-assessed from \$101,949 to \$96,601. Ms. Thomas added that the taxes would be affected by the change.

Commissioner Stewart moved to approve the amended market value for Farnsworth/AIN 324230/ 2015. Chairman Green seconded the motion with the direction to Ms. Thomas to process the tax refund. There being no further discussion, Deputy Clerk Sweet called the roll:

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

The motion carried.

Noodle Express, PF LLC/ AIN 313263/ declaration of closure was not processed/ 2015

Mr. Houser stated that the Assessor's office missed the notification that Noodle Express, PF LLC had closed in 2014 and asked to amend the market value from \$6,141 to \$0.

Commissioner Stewart moved to approve the amended market value for Noodle Express, PF LLC/ AIN 313263 for 2015. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Sweet called the roll:

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

The motion carried.

Timber Exemption

McGee Living Trust/ AIN 117951/ exemption was not entered correctly/ 2015

Silva/ AIN 164639/ exemption was not entered correctly/ 2015

Conleys Joint Venture, LLC/ AIN 124850/ acreage was entered incorrectly/ 2015

Bartlome Living Trust/ AIN 211358/ acreage was entered incorrectly/ 2015

Commissioner Stewart moved to approve the corrections to the 2015 Timber Exemptions for the following: McGee Living Trust/ AIN 117951, Silva/ AIN 164639, Conleys Joint Venture, LLC/ AIN 124850, Bartlome Living Trust/ AIN 211358. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Sweet called the roll:

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

The motion carried.

Homeowners' Exemptions

- McConahy/ AIN 117470/ exemption entry was missed/ 2015
- Kline/ AIN 191684/ exemption removed in error/ 2015
- Hennig Family Trust/ AIN 109516/ exemption was inappropriately ended/ 2015
- Financial Resources Inc (Clyatt)/ AIN 127761/ exemption was inappropriately ended/ 2015
- Barnum/ AIN 112892/ application was not entered/ 2015
- Deas Irrevocable Trust/ AIN 259428/ exemption was removed inappropriately/ 2015
- Kellicut/ AIN 262177/ exemption did not carry over after a deed correction/ 2015
- Smith/ AIN 207002/ exemption was removed inappropriately/ 2015
- Hoopes/ AIN 162108/ exemption was removed inappropriately/ 2015
- White Living Trust/ AIN 136475/ exemption removed in error/ 2015
- Schneberger/ AIN 123939/ exemption removed in error/ 2015
- Hanley/ AIN 199607/ exemption was not entered/ 2015
- Eschliman/ AIN 132784/ exemption was erroneously removed/ 2015

Mr. Houser stated that the Assessor's office was attempting to transition into a new process that would potentially eliminate the Homeowner Exemption errors in the future.

Commissioner Stewart moved to approve the corrections to the 2015 homeowners' exemptions and that all appropriate tax refunds be given for the following:

- McConahy/ AIN 117470
- Kline/ AIN 191684
- Hennig Family Trust/ AIN 109516
- Financial Resources Inc (Clyatt)/ AIN 127761
- Barnum/ AIN 112892
- Deas Irrevocable Trust/ AIN 259428
- Kellicut/ AIN 262177
- Smith/ AIN 207002
- Hoopes/ AIN 162108
- White Living Trust/ AIN 136475
- Schneberger/ AIN 123939
- Hanley/ AIN 199607
- Eschliman/ AIN 132784

Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Sweet called the roll:

Commissioner Stewart: Aye
Commissioner Eberlein: Excused
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 10:24 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

DANIEL H. GREEN, CHAIRMAN

BY: _____
Alicia Lynch, Deputy Clerk

BY: _____
Cecilia Sweet, Deputy Clerk