

Minutes of Meeting
Requests for Cancellation of Taxes
February 10, 2016
9:00 a.m.

The Kootenai County Board of Commissioners: Chairman Dan Green and Commissioner David Stewart met to discuss the following agenda items. Also present were Chief Deputy Assessor Richard Houser, Chief Deputy Treasurer Laurie Thomas, BOCC Administrative Secretary Stephanie Clark, and Deputy Clerk Alicia Lynch. Commissioner Marc Eberlein was excused.

- 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. **New Business:**

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

Chairman Green stated that the Post Falls Urban Renewal Agency item was continued from the January 6, 2016, Requests for Cancellation of Taxes meeting.

Chief Deputy Treasurer Laurie Thomas clarified that payment was received.

The Board decided more information was needed. The Board moved to the next item and requested Ms. Thomas return with further clarification.

Ms. Thomas exited the meeting at 9:05 a.m.

Happeney/ AIN 140086/ request for adjustment to reflect Homeowners Exemption/ 2015

- F. **Swearing In of Participants in Attendance:** Chairman Green instructed the Deputy Clerk to administer the County Commissioners' Oath to citizen Robin Happeny.

Citizen Robin Happeny explained that she had purchased her home through a family sale, and that her family had lived in the home for the entirety of 2015. She added that when she became aware of the missed Homeowners Exemption application deadline she had done everything in her power to rectify the situation.

Chairman Green stated that he did not support granting the Homeowners Exemption because it was a state program and the cancellation of taxes would affect all taxing districts. Commissioner Stewart agreed.

Commissioner David Stewart moved to deny the request for adjustment to reflect Homeowners Exemption for Happeny/ AIN 140086. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Lynch called the roll:

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

The motion carried.

Ms. Thomas rejoined the meeting at 9:16 a.m.

Ms. Happeny exited the meeting at 9:18 a.m.

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

The Board resumed their discussion of the Post Falls Urban Renewal Agency.

Ms. Thomas confirmed that the County received payment from the Post Falls Urban Renewal Agency for the first half of 2015's taxes. She explained that the Post Falls Urban Renewal Agency owned the property as of August 2015, and the payment was for the first half of 2015. She added that this was a very atypical scenario.

Chairman Green stated for consistency he was personally against the refund, but because the refund was for \$351.25 he would support whatever decision Commissioner Stewart made.

Commissioner Stewart moved to approve the request for cancellation of taxes, interest, and penalties for Post Falls Urban Renewal Agency/ AIN 103956 from the time of ownership in August 2015, and refund the \$351.25.

The Board discussed the motion at length.

Commissioner Stewart amended his motion to approve the Post Falls Urban Renewal's request for a refund in the amount of \$351.25. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Lynch called the roll:

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

The motion carried.

BOCC Administrative Secretary Stephanie Clark asked if the Post Falls Urban Renewal Agency was tax exempt. She clarified that the agency was not currently filed as a tax exempt entity.

Ms. Thomas added that the Post Falls Urban Renewal Agency was not automatically rolled into a tax exempt status and that official filing and Board approval would be needed.

Chairman Green pointed out that this was not a Tax Exemption meeting and therefore the Board could not grant tax exempt status at this time.

Commissioner Stewart moved to strike the previous motion. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Lynch called the roll:

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

The motion to strike the previously approved motion carried.

Commissioner Stewart moved to approve the AIN 103956/ Post Falls Urban Renewal Agency's request for cancellation of taxes, interest, and penalties for 2015 in the amount of \$702.50. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Lynch called the roll:

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

The motion carried.

The Board directed Ms. Clark to send a detailed letter to the Post Falls Urban Renewal Agency to inform them of the Board's decisions and to notify them of the steps needed to obtain a tax exempt status.

Treasurer's Office Late Charge/ Interest Waived Report

January 2016 Report

Ms. Thomas reported that three parcels had been adjusted or had incurred waived late charges/interest.

Commissioner David Stewart moved to approve the Treasurer's office Late Charge/Interest Waived report for January 2016 as presented by the Treasurer's office. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Lynch called the roll:

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

The motion carried.

Amended Market Value

Bustillos/ AIN 140586/ detached garage with no living area valued as a house/ 2014 & 2015

Chief Deputy Assessor Richard Houser stated that the building permit for this property had specified the detached garage would be used as a living area but the owner had not

used it as such. He added that upon visual inspection the property had been reassessed and he was now requesting the Board approve the amended market value.

Commissioner Stewart moved to approve the amended market value for Bustillos/ AIN 140586. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Lynch called the roll:

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

The motion carried.

Homeowners Exemption

Streeter/ AIN 114040/ exemption was removed in error/ 2013, 2014 & 2015
Carroll/ AIN 327033/ application was within the 30 day statutory period/ 2015
Talbert/ AIN 328545/ exemption application received within 30 day statutory period/ 2015
Flood/AIN 322896/ exemption was not entered in the system/ 2015
AIN 322896/ exemption was not entered into the system-9 month occupancy/ 2014
Munn/ AIN 302770/ exemption was not entered into the system/ 2015
Loutsis Living Trust/ AIN 146311/ exemption was removed in error/ 2015

Commissioner Stewart moved to approve the Homeowners Exemptions for:

- Streeter/ AIN 114040/ 2013, 2014, and 2015
- Carroll/ AIN 327033/ 2015
- Talbert/ AIN 328545/ 2015
- Flood/ AIN 322896/ 2014 and 2015
- Munn/ AIN 302770/ 2015
- Loutsis Living Trust/ AIN 146311/ 2015

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

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

The motion carried.

Solid Waste Fee

Mobbs/ AIN 126619/ home was destroyed/ 2016

Ms. Thomas informed the Board that the Mobbs' mobile home was destroyed in 2015 after the 2015 Property Tax Bills were created. She explained that \$93 in Solid Waste Fees had been billed in advance.

Chairman Green reported that Solid Waste Director had written in support of canceling the fees.

Commissioner Stewart moved to approve the cancelation of the \$93 Solid Waste Fees for Mobbs/ AIN 126619. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Lynch 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 9:40 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

DANIEL H. GREEN, CHAIRMAN

BY: _____
Alicia Lynch, Deputy Clerk
