

**Minutes of Meeting**  
**Requests for Cancellation of Taxes**  
**March 2, 2016**  
**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 Assessor Mike McDowell, Chief Deputy Treasurer Laurie Thomas, BOCC Administrative Secretary Stephanie Clark, and Deputy Clerk Alicia Lynch. Chairman Dan Green was excused.

- A. Call to Order:** Chairman Pro Tem Marc Eberlein called the meeting to order 9:03 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. Swearing in Participants in Attendance:** There was no public in attendance.
- F. New Business:**

**Post Falls Highway District/ AIN 179296/ request for cancellation of taxes, interest, penalties & fees/ 2008-2015**

Assessor Mike McDowell explained that when this property was given to the Post Falls Highway District in 2005, an error in the transfer documents prevented the tax exempt status from being processed. He recommended waiving the taxes, interest, penalties and fees as there was no statute of limitation on the tax exempt entity.

Commissioner David Stewart moved to approve the request for cancellation of taxes, interest, penalties, and fees from 2008 through 2015 for the Post Falls Highway District/ AIN 179296. 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.

**Noggle/ AIN 310034/ request for cancellation of interest and penalties/ 2015**

Chief Deputy Treasurer Laurie Thomas stated that this case did not comply with the guidelines she had been given to waive late charges and interest, but Mr. Noggle had asked that his request be addressed at a higher level. She said that she did not recommend waiving the interest and penalties, because Idaho Statute §63-902 stated that failure to receive a bill did not excuse the tax payer from paying taxes. She added that Mr. Noggle did not have a history of paying late and had been a property owner since 2013.

Commissioner Stewart said he did not think being out of the country was a valid excuse to neglect tax payments.

Ms. Thomas informed the Commissioners that she had not received a returned tax bill from the post office, so she could only assume that it was delivered.

Commissioner Stewart moved to deny the request for cancellation of interest and penalties for Noggle/ AIN 310034 for 2015. 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**

#### **February 2016 Report**

Ms. Thomas explained two requests had been waived. She said the first was in the amount of \$27.58 due to a County error where an incorrect address was applied, and the second was for \$4.70 due to the property owner being hospitalized from October 2015 to February 2016.

#### **Amended Market Value**

#### **Accurate Molded Plastics, Inc./ AIN 128191/ failed to remove disposed of assets/ 2015**

Assessor McDowell explained that assets were erroneously reported in 2015 creating a difference of \$40,000 to the property assessment, and he recommended amending the market value to account for the disposal of these assets.

Commissioner Stewart moved to approve the amended market value as presented by the Assessor in the case of Accurate Molded Plastics, Inc./ AIN 128191 for 2015. 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.

#### **Homeowner's Exemption**

#### **Cutaiar/ AIN 187311/ exemption was removed in error/ 2015**

Assessor McDowell explained that a father and a son had the same name, and when the son moved away the Homeowner's Exemption had been removed by the Assessor's staff from his father's property by mistake. He confirmed that the father still resided on the property.

Commissioner Stewart moved to reinstate Cutaiar/ AIN 187311 Homeowner's Exemption for 2015. 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.

- 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 9:20 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

MARC EBERLEIN, CHAIRMAN PRO TEM

BY: \_\_\_\_\_  
Alicia Lynch, Deputy Clerk

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