

**Minutes of Meeting**  
**Requests for Cancellation of Taxes**  
**May 4, 2016**  
**11:00 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, BOCC Administrative Secretary Stephanie Clark, and Deputy Clerk Alicia Lynch.

- A. Call to Order:** Chairman Dan Green called the meeting to order at 11:00 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. Swearing in of Participants in Attendance:** There were no participants in attendance.
- F. New Business:**

**US Department of the Interior/ AIN 324970/ request for cancellation of taxes, penalties, interest, and fees- this was brought forward by the Treasurer's and Assessor's offices/ 2012-2015**

Chief Deputy Treasurer Laurie Thomas said that AIN 324970 had been behind three years in taxes and was pending a tax deed Public Hearing when the owner contacted the Treasurer's department to inform the Treasurer that the property should be vested in the name of the US Department of the Interior. Chief Deputy Assessor Richard Houser explained that in 2012 the property had lost its tax exempt status because of a warranty deed. He said due to the change in tax exempt status the property was missed in the Assessor's coordinated effort with the Tribe to account for all Bureau of Indian Affairs (BIA) land. Mr. Houser explained that an act of Congress was required to place a property in the BIA or to remove it from the BIA; he said that AIN 324970 had been wrongfully removed from the BIA by the Assessor's office.

Chairman Green inquired if the owner had ever questioned the tax bills he was receiving. Ms. Thomas explained that the owner had been in talks with the Coeur d'Alene Tribe but not with the County.

Mr. Houser requested that the property value be amended to zero dollars and that the AIN be taken off the tax roll going forward. He said it was an unusual circumstance that warranted going back to 2012, but he explained it had been the County's error to remove the tax exempt status.

Commissioner David Stewart moved to amend the valuations of AIN 324970 from 2012 through 2015 to zero dollars and to waive all taxes, penalties, interest, and fees. 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.

### **Treasurer's Office Late Charge/ Interest Waived Report**

#### **April 2016 Report**

Ms. Thomas reported that there were no late charges or interest waived for April 2016.

#### **Amended Market Value**

##### **YOUREXPERTRESOURCE.COM(Fogg)/ AIN 318705/ business closed in 2011/ 2012**

Mr. Houser said that the business associated with AIN 318705 closed in 2011, and he requested the market value be amended from \$1,377 to \$0.

##### **Roth/ AIN 331178/ assessed in Bonner for 10 ½ months- amended market value is zero/ 2015**

Mr. Houser reported that AIN 331178 was assessed in Bonner County for the majority of the year and that the remaining amount was below the \$100,000 exemption threshold. He requested the Board approve the amended market value from \$282,365 to \$0.

##### **Abe Software (Fogg)/ AIN 318694/ business closed in 2011/ 2012**

Mr. Houser said that Abe Software (Fogg) had not been in business since 2011, and he requested the market value be amended from \$1,377 to \$0.

##### **Alliance Data Retail Service Call Ctr./ AIN 329808/ this company is the same as AIN 219076/ 2015**

Mr. Houser explained that Alliance Data Retail Service Call Center AIN 329808 and Comenity Servicing, LLC AIN 219076 were the same business and had been double assessed in 2015. He recommended that AIN 329808, with a value of \$541,692, be amended to \$0 and that this AIN number be discontinued.

Commissioner Stewart moved to approve the Amended Market Values on the following: YOURESPPERTRESOURCE.COM (Fogg)/ AIN 318705, Roth/ AIN 331178, Abe Software (Fogg)/ AIN 318694, and Alliance Data Retail Service Call Center/ AIN 329808. 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**

#### **Ackerman/ AIN 119048/ exemption was ended in error/ 2015**

Mr. Houser requested that Ackerman/ AIN 119048 be amended from the original market value in the amount of \$307,907 to \$218,390.

#### **Adams/ AIN 132626/ exemption removed in error/ 2015**

Mr. Houser asked that Adams/ AIN 132626 be amended from the original market value of \$173,170 to \$86,585.

#### **Green Family Trust/ AIN 217807/ exemption ended in error/ 2015**

Mr. Houser requested that Green Family Trust/ AIN 217807 be amended from the original market value of \$234,180 to \$144,600. Chairman Green added that the Green Family Trust had no relation to himself.

#### **Denison/ AIN 210349/ exemption failed to carry over/ 2015**

Mr. Houser requested that Denison/ AIN 210349 be amended from the original market value of \$303,260 to \$213,680.

#### **Murrell/ AIN 122046/ exemption was not applied/ 2015**

Mr. Houser asked that Murrell/ AIN 122046 be amended from the original market value of \$493,850 to \$404,270.

Commissioner Stewart moved to amend the market value to reflect the homeowners' exemptions on the following: Ackerman/ AIN 119048, Adams/ AIN 132626, Green Family Trust/ AIN 217807, Denison/ AIN 210349, and Murrell/ AIN 122046. 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 11:15 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

DANIEL H. GREEN, CHAIRMAN

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

\_\_\_\_\_