

Minutes of Meeting
Requests for Cancellation of Taxes
July 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 Chief Deputy Treasurer Laurie Thomas, Chief Deputy Assessor Richard Houser, Personal Property Appraiser II Dee Ann Reed, Customer Service Technician I Beckie Williams, BOCC Administrative Secretary Stephanie Clark, and Deputy Clerk Alicia Lynch. Also present was citizen Joan E. Parker.

- 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. Swearing in of Participants in Attendance:** Chairman Green instructed the Deputy Clerk to administer the Board of County Commissioners' Oath to the participants in attendance.
- F. New Business:**

Russell (ABCR Group Travel Consolidators)/ AIN 321035/ request for cancellation of personal property taxes/ 2011 & 2012

Personal Property Assessor II Dee Ann Reed reported that citizen Brenda Russell was not contesting the assessed value, but was requesting forgiveness of past due taxes because of personal hardship. She said the total amount due was \$144.24. Chief Deputy Assessor Richard Houser noted that a social security number was included in the documents and asked that it be removed from the public record.

Chairman Green and Commissioner Stewart agreed to waive the interest and penalties, but did not cancel the original \$67.32 personal property tax.

Commissioner David Stewart moved to waive the interest and penalties for Russell (ABCR Group Travel Consolidators)/ AIN 321035, and to grant Ms. Russell thirty days to pay the remaining \$67.32. Commissioner Marc 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.

Parker (Automatic Electrical Systems)/ AIN 124540/ request for a reduction of personal property taxes/ 2015

Citizen Joan E. Parker requested a reduction of personal property taxes for the year 2015 due to personal hardship. She said her taxes were paid every year and that this year's hardship was not an ongoing issue.

Ms. Reed stated that a personal property declaration had not been received by the Assessor's office from the Parkers until this year. Without a declaration, Ms. Reed explained that the Parker's property taxes were based on an estimate. She said that a list of personal property was submitted by Ms. Parker with her request for a tax reduction, and that the property listed was valued below the \$100,000 threshold since 2013.

The Board agreed to cancel the personal property taxes for 2015.

Commissioner Stewart moved to reduce the personal property taxes for 2015 to \$0 in the case of Parker/ AIN 124540. 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.

Ms. Parker exited the meeting at 9:16 a.m.

White (Chiropractic Health)/ AIN 203080/ request for a reduction in personal property taxes to reflect past years/ 2015

Ms. Reed said AIN 203080 was a similar case to the Parkers with the exception that the Whites were on a payment plan. Commissioner Eberlein noted that the Whites were also within the tax exemption threshold. Ms. Reed explained that the Assessor's office had estimated the value of the White's assets, and that value increased 5% each year because a declaration was not submitted. She added that since a declaration was received this year and the Whites were now exempt, no declarations were required in the future unless new equipment was purchased.

Commissioner Stewart moved to approve the cancellation of the balance of 2015's personal property taxes for White (Chiropractic Health)/ AIN 203080. 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.

Faulkner/ AIN 107243 & AIN 136554/ request to cancel interest and penalties/ 2015

Chief Deputy Treasurer Laurie Thomas reported that the Faulkners had been one day late in making their payment and were requesting the Board waive the late charge. Chairman Green questioned the Faulkner's claims of being charged \$620.85. Ms. Thomas and BOCC Administrative Secretary Stephanie Clark replied that the late charge was not \$620.85 and they did not know what this amount was representing. Ms. Thomas added that the County offered many ways for citizens to pay their taxes, and the County had in no way obstructed the Faulkners from making their payment.

Commissioner Eberlein said he was in favor of waiving the late fees and interest.

Commissioner Stewart moved to deny the request to cancel late fees and interest for Faulkner/ AIN 136554. Commissioner Eberlein seconded the motion. There being no further discussion, Deputy Clerk Lynch called the roll:

Commissioner Stewart:	Aye
Commissioner Eberlein:	Nay
Chairman Green:	Aye

The motion carried.

Soumas/ AIN 257381/ request to reinstate homeowner's exemption back to 2013/ 2013, 2014 & 2015

Ms. Thomas informed the Board that in 2007 Ms. Teri Soumas had divorced her husband, purchased her own home, and filed an application for a homeowner's exemption. She said that Ms. Soumas had realized she was not receiving her homeowner's exemption in 2010 and contacted the Assessor's office. Ms. Thomas reported that the property was now entering the tax deed process and Ms. Soumas was requesting that the homeowner's exemption be retroactive to 2013.

Mr. Houser clarified that the home Ms. Soumas shared with her former husband had a homeowner's exemption on it and was in her name. He said because Mr. Soumas did not file income taxes in Idaho, the homeowner's exemption was not split between them. He added that the Assessor's office had made multiple attempts to contact Ms. Soumas both in 2007 and 2010 to ascertain her connection to the property she shared with her former husband, but Ms. Soumas had not responded to their attempts to contact her so the homeowner's exemption was not applied to her new home.

Chairman Green noted that Ms. Soumas had ceased to pay her property taxes in 2012, which was why the property was now entering the tax deed process. He said that because the homeowner's exemption was a state program the Board could not retroactively apply it, but if the Board chose, they could cancel the taxes in the amount the exemption was worth. He said he would support cancelling the taxes for the three years Ms. Soumas requested.

Commissioner Eberlein said he would support cancelling the taxes going back to 2010 because the homeowner's exemption application had been received in 2007 and the first home was sold in 2009.

Customer Service Technician I Beckie Williams reported that she had attempted to contact Ms. Soumas in 2010, and at that time the Assessor's office was unaware Ms. Soumas' prior home had been sold. She explained that because Ms. Soumas had not responded to the Assessor regarding her prior home the exemption had been denied again in 2010.

The Board discussed the item at length.

Commissioner Stewart moved to cancel taxes to reflect a homeowner's exemption in the case of Soumas/ AIN 257381 for the years 2010, 2011, 2012, 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: Nay

The motion carried.

Ms. Williams exited the meeting at 9:51 a.m.

Treasurer's Office Late Charge/ Interest Waived Report

June 2016 Report

Ms. Thomas reported that the Treasurer's office made a conversion error on AIN 205321 resulting in late charges and interest being waived in the amount of \$71.20.

Amended Market Value

Anthony Paay Etux/ AIN 125522/ double assessment of garage/ 2013 & 2014

Mr. Houser said that Anthony Paay Etux/ AIN 125522 had been double assessed in 2013 and 2014. He recommended the values be adjusted from \$325,090 to \$319,490 in 2013 and from \$372,118 to \$366,268 in 2014.

BCR Land Services, Inc./ AIN 257753/ failed to remove sold equipment/ 2015

Mr. Houser reported that the Assessor's office failed to remove an asset from the 2015 assessment that the owner had sold on May, 14, 2014. He recommended the Board amend the market value from \$660,780 to \$636,783.

Medenhall Timber, Inc./ AIN 197025/ taxes paid in Washington for all 12 months/ 2015

Mr. Houser requested the Board approve the amended market value of Medenhall Timber, Inc./ AIN 197025 from \$194,121 to \$0 because the owner had paid taxes in Washington.

Kelly/ AIN 322724/ changed occupancy from eight months to five months/ 2015

Mr. Houser requested the Board approve the amended market value for Kelly/ AIN 322724 from \$133,435 to \$83,395 due to a clarification regarding the length of occupancy in 2015.

Commissioner Stewart moved to approve the Assessor's Amended Market Values for Anthony Paay Etux/ AIN 125522; BCR Land Services, Inc./ AIN 257753; Medenhall Timber, Inc./ AIN 197025; and Kelly/ AIN 322724. 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.

Homeowners Exemption

Aga/ AIN 314827/ exemption was not carried over after parcel was platted/ 2013, 2014 & 2015

Mr. Houser reported that the Aga's homeowner's exemption was not carried over after the parcel was platted into Clark Grove. He requested the Board approve amending the parcel's value to reflect the homeowner's exemption from \$81,170 to \$40,585 in 2013, from \$97,050 to \$48,525 in 2014, and from \$113,240 to \$56,620 in 2015.

Debolt/ AIN 142125/ exemption failed to carry over/ 2014 & 2015

Mr. Houser informed the Board that the Assessor's office failed to carry forward a homeowner's exemption on Debolt/ AIN 142125. He asked the Board to approve amending the market value to reflect the homeowner's exemption from \$743,466 to \$659,546 in 2014, and from \$741,741 to \$652,161 in 2015.

Commissioner Stewart moved to approve the amended market value to reflect homeowners' exemptions for Aga/ AIN 314827 and Debolt/ AIN 142125. 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 10:00 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

DANIEL H. GREEN, CHAIRMAN

BY: _____
Alicia Lynch, Deputy Clerk
