

**Minutes of Meeting**  
**Requests for Cancellation of Taxes**  
**August 3, 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, Customer Service Clerk III Michelle Goughnour, Customer Service Technician I Beckie Williams, BOCC Administrative Secretary Stephanie Clark, and Deputy Clerk Alicia Lynch. Also present was citizen Larry Smith. 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 made.
- 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 citizen Larry Smith.
- F. New Business:**

**Smith/ AIN 316023/ request for reinstatement of five (5) months of Homeowner's Exemption/ 2016**

Mr. Smith said he re-filed his taxes and submitted them to the Board after he mistakenly filed as a partial resident. Chief Deputy Assessor Richard Houser said the re-filed tax return was sufficient to cancel Mr. Smith's taxes to reflect the Homeowner's Exemption he was denied. Customer Service Technician I Beckie Williams asked Mr. Smith if he had paid the due taxes. Mr. Smith replied that he was informed not to pay the taxes until his hearing was decided.

Commissioner David Stewart moved to cancel taxes to reflect the homeowner's exemption for Smith/ AIN 316023 for 2015 and to waive all interest and penalties. 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, Mr. Smith, Ms. Williams, and Customer Service Clerk III Michelle Goughnour exited the meeting at 9:09 a.m.

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

Chairman Green acknowledged the Board had received the Treasurer's Office Late Charge/ Interest Waived Report.

Ms. Clark re-entered the meeting at 9:11 a.m.

**Amended Market Value**

**Nelson/ AIN 109462 (was 104577)/changed site value to remaining acre rate/ 2014 and 2015**

Mr. Houser said the Nelson parcel was split because the property was divided by two different taxing districts. He recommended the market value of AIN 109462 be amended for 2014 from \$66,182 to \$28,392, and for 2015 from \$70,468 to \$28,277.

Commissioner Stewart moved to approve the amended market value as presented by the Assessor's office for Nelson/ AIN 109462 (formerly 104577) for 2014 and 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.

**Martin Trust/ AIN 190116/ second correction adding additional acreage-Bare Land and Yield missed/ 2016**

Mr. Houser requested the Board approve the amended market value for Martin Trust/ AIN 190116 due to a miscalculation of Bare Land and Yield acreage for 2016. He recommended the market value be amended from \$399,957 to \$301,061.

Commissioner Stewart moved to approve the amended market value as presented by the Assessor for Martin Trust/ AIN 190116 for 2016. 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.

**Homeowner's Exemption**

**Dobson/ AIN 173548/ exemption was not entered/ 2015 and 2016**

Mr. Houser said the Dobson/ AIN 173548 Homeowner's Exemption was not entered for 2015 and 2016. He recommended the market value be amended for 2015 from \$223,890 to \$134,310 and for 2016 from \$245,380 to \$150,635.

Commissioner Stewart moved to approve the amended market value made by the Assessor's office for Dobson/ AIN 173548 for 2015 and 2016. 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**

**Adams/ AIN 182813/ refund of fee/ 2016**

**Cole/ AIN 208106/ refund of fee/ 2016**

Commissioner Stewart moved to approve the refund of Solid Waste Fees for Adams/ AIN 182813 and Cole/ AIN 208106. 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.

**Copper Basin Construction/ AIN 243823/ cancel remaining taxes, late charges and interest/ 2014**

Mr. Houser said AIN 243823 was now a right of way dedicated to the public and no longer taxable property, and he recommended the \$14.02 in Solid Waste Fees be cancelled.

Commissioner Stewart moved to approve the cancellation of remaining solid waste fees, interest, and penalties for Copper Basin Construction/ AIN 243823 for 2014. 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 9:17 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

DANIEL H. GREEN, CHAIRMAN

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

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