

Minutes of Meeting
Requests for Cancellation of Taxes
October 4, 2016
11:00 a.m.

The Kootenai County Board of Commissioners: Chairman Dan Green and Commissioner Marc Eberlein met to discuss the following agenda items. Also present were Chief Deputy Treasurer Laurie Thomas, Civil Deputy Prosecuting Attorney R. David Ferguson, Residential Appraiser Deena Cox, BOCC Administrative Secretary Stephanie Clark, and Deputy Clerks Randi Davis and Lisa Music. Commissioner David Stewart was excused.

- 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. New Business:**

Hornung/ AIN 125218/ request to cancel interest and penalties/ 2013-2015

Chief Deputy Treasurer Laurie Thomas discussed a letter the County received from Bernard and Kathy Hornung requesting cancellation of late charges and interest on parcel AIN 125218 for 2013 through 2015. She said the Hornungs sold the property based on a contract that obligated the purchaser to pay 2013 through 2015 taxes, but were forced to take the property back. Commissioner Marc Eberlein supported waiving the interest and penalties. Chairman Green supported waiving the fees if the interest was paid within 30 days.

Chairman Green moved to cancel penalties and fees for AIN 125218 if interest was paid within 30 days of October 4, 2016, otherwise penalties and fees would be reinstated. Commissioner Eberlein seconded the motion. There being no further discussion, Deputy Clerk Davis called the roll:

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

The motion carried.

Society of Jesus, Oregon Province/ AIN 142110/ request to cancel taxes, interest and penalties/ 2016

Taxpayer Representatives Marc Sellers and Mark Stayer entered the meeting via telephone at 11:07 a.m.

Civil Deputy Prosecuting Attorney R. David Ferguson asked whether Mr. Sellers was an attorney admitted to practice in Idaho, and Mr. Sellers confirmed he was only admitted

in California, Oregon, and Washington. Mr. Ferguson stated Mr. Sellers needed to be sworn in because he was considered a non-attorney witness appearing on behalf of the applicant. Chairman Green instructed the Deputy Clerk to administer the BOCC oath to Mr. Sellers and Mr. Stayer.

Residential Appraiser Deena Cox stated the Society of Jesus' affidavit was not timely returned to the Assessor's office. She said the Assessor had removed the Society's tax exempt status in July 2016 due to a revocation order it received. Chairman Green asked the tax amount that was being appealed. Ms. Thomas confirmed the Society was appealing the 2016 tax bill, and the amount was unknown because the County had not yet received approved tax levy rates from the State Tax Commission.

Mr. Sellers stated the tax bill was delinquent because it was sent to the Society during a time when it was being administratively reorganized to a new headquarters location. He said he believed Idaho law allowed county boards to determine deadlines for filing tax exempt applications, and that they varied county to county within the state. Mr. Sellers stated the property was only used for religious purposes.

Mr. Ferguson said April 15 of each year was the deadline set for tax exempt applications, and that it was established by statute and not county boards. He said the Board had granted the Society an extension to the fourth Monday in June. Mr. Ferguson added the Board of Equalization (BOE) had denied the Society's appeal of the tax exemption revocation on July 11, 2016. He said cancellation of taxes could be had under Idaho Code §63-711 if the Board found an undue hardship that would give a reason to excuse the Society from submitting its affidavit after the deadline. Mr. Ferguson pointed out that the cancellation amount would be unknown because 2016 tax levies had not been established.

Chairman Green stated that the Board could not reinstate a tax exempt status at a Requests for Cancellation of Taxes meeting. He was unsupportive of canceling the Society's taxes. Commissioner Eberlein stated he supported cancelling the taxes because the disruption of the Society's office when relocating its headquarters could be considered a hardship. Chairman Green suggested continuing the decision to October 18, 2016, at 11:00 a.m. so that all three commissioners could be present.

Chairman Green entertained a motion to continue item Society of Jesus, Oregon Province/ AIN 142110/ request to cancel taxes, interest and penalties/ 2016 to October 18, 2016, at 11:00 a.m. so that all three commissioners could be present. Commissioner Eberlein so moved. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Davis called the roll:

Commissioner Stewart: Excused

Commissioner Eberlein: Aye

Chairman Green: Aye

The motion carried.

Mr. Sellers and Mr. Stayer exited the meeting via telephone at 11:34 a.m.

CDA Tribe/ AIN 323466/ review and approval of draft resolution 2016-104 cancellation of taxes/ 2016

Ms. Thomas said AIN 323466 was the Coeur d'Alene Tribe's property in Riverstone that would be used as a transit station. She said the Board had previously agreed to cancel the property taxes annually.

Commissioner Eberlein moved to approve Resolution 2016-104. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Davis called the roll:

Commissioner Stewart: Excused

Commissioner Eberlein: Aye

Chairman Green: Aye

The motion carried.

Treasurer's Office Late Charge/ Interest Waived Report

September 2016 Report

Ms. Thomas said late charge and interest was waived for a property owner because US Bank sent the County a letter confirming payment was mailed timely.

Warrants of Distrain

Treasurer/ Multiple AIN's/ cancellation memorandum

Ms. Thomas discussed inactive parcels that were issued warrants of distrain for nonpayment of personal property taxes. She requested approval to cancel the taxes that were due.

Commissioner Eberlein moved to approve Board signatures for the Warrants of Distrain. Chairman Green clarified that the Board would be writing off the taxes. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Davis called the roll:

Commissioner Stewart: Excused

Commissioner Eberlein: Aye

Chairman Green: Aye

The motion carried.

Amended Market Value

Evensizer/ AIN 135296/ home destroyed by fire 7-31-2016/ 2016

Ford & Hatch/ AIN 243338/ home & garage destroyed by fire 8-25-2016/ 2016

CDA School District 271/ AIN 144852/ assessed as taxable-should be exempt/ 2016

Fitzmorris/ AIN 305914/ home complete in July 16-should be only 5 mo. occupancy/ 2016

Juhlin/ AIN 133066/ consolidation in 2003-was valued as 2 lot should be 1 lot/ 2014-2016

Ms. Cox said AIN 135296 was destroyed by fire in July 2016, and AIN 243338 was in August 2016. She requested the property values be amended to reflect the number of months of loss. Ms. Cox said Coeur d'Alene School District 271 AIN 144852 was assessed as taxable instead of exempt. She requested cancellation of the District's taxes because it was exempt through statute. Ms. Cox said the home on AIN 305914 was completed in July 2016, and the market value was amended to reflect the occupancy roll. She said AIN 133066 involved a lot consolidation that was recorded in 2003, but the parcels were still valued as two lots instead of one buildable site. She requested tax cancellations for years 2014 through 2016.

Commissioner Eberlein moved to approve the amended market values for AIN 135296, 243338, 144852, 305914, and 133066. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Davis called the roll:

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

The motion carried.

Homeowner's Exemption

Pettibone/ AIN 140131/ exemption was terminated in error/ 2015-2016

Johnson & Anderson/ AIN 323026/ exemption was not entered/ 2014

Johnson & Anderson/ AIN 323026/ exemption was not entered/ 2015-2016

Kilgore/ AIN 248481/ exemption was ended in error/ 2015-2016

McMillan/ AIN 170350/ exemption was not entered/ 2016

Ms. Cox said the homeowner's exemption for AIN 140131 was terminated in error, and requested it be reinstated for 2015 and 2016. She also requested a homeowner's exemption be applied to AIN 323026 because it was not entered for the number of months the property was occupied from 2014 through 2016. Ms. Cox said the homeowner's exemption for AIN 248481 was entered in error due to deed processing. She stated the homeowner's exemption for AIN 170350 was not entered though the property owner applied in a timely fashion.

Commissioner Eberlein moved to approve the amended exemptions for AIN 140131, 323026-2014, 323026-2015-2016, 248481, 170350. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Davis called the roll:

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

The motion carried.

- F. 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 11:46 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

DANIEL H. GREEN, CHAIRMAN

BY: _____
Randi Davis, Deputy Clerk
