

**Minutes of Meeting**  
**Treasurer**  
**April 27, 2020**  
**1:00 p.m.**

The Kootenai County Board of Commissioners: Chairman Chris Fillios, Commissioner Leslie Duncan and Commissioner Bill Brooks met to discuss the following agenda items. Also present were Treasurer Steve Matheson, Chief Deputy Treasurer Laurie Thomas, Finance Director Dena Darrow, Civil Deputy Prosecuting Attorney R. David Ferguson, BOCC Communications Manager Nancy Jones and Deputy Clerk Tina Ginorio. Also present, via teleconference, was Lakes Highway District Commissioner Sub District #3 Diane Fountain.

- A. Call to Order:** Chairman Chris Fillios called the meeting to order at 1:00 p.m.
- B. Changes to the Agenda (Action):** There were no changes to the agenda.
- C. Business (Action Item):**

**2019 Property Tax Penalties and Interest Guidance**

Chairman Fillios reported that he had received a number of inquiries from small businesses regarding tax relief related to the COVID-19 pandemic. He stated people had asked whether the County could extend deadlines, waive interest and penalties or offer some other sort of help.

Commissioner Leslie Duncan said that there were about 83,000 taxable properties in the County, of which about 60% of the owners pay taxes in person, rather than through a mortgage. She expressed concern on how the other 44 taxing entities in the County, such as school districts and highway districts, would be affected by a blanket tax relief plan. She suggested that the Board wait until after the taxes were due on June 20, 2020 and address individual cases at that time.

Commissioner Bill Brooks agreed that offering a mass relief plan would present problems. He suggested that individual cases be reviewed for Hardship exemptions, as was the current policy.

Civil Deputy R. David Ferguson remarked that statute would require individual cases be reviewed as Commissioner Brooks suggested.

There was general agreement voiced for the suggestion, including by Treasurer Steve Matheson, Chief Deputy Treasurer Laurie Thomas and Lakes Highway District Commissioner Sub District #3 Diane Fountain.

Chairman Fillios stated that no motion was required at this time because no action would be taken until the June 2020 taxes were due.

**D. Public Comment (Discussion):** 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 was no public comment.

**E. Adjournment (Action):** Chairman Fillios adjourned the meeting at 1:18 p.m.

Respectfully submitted,

JIM BRANNON, CLERK

CHRIS FILLIOS, CHAIRMAN

BY: \_\_\_\_\_

Tina Ginorio, Deputy Clerk

\_\_\_\_\_