

**Minutes of Meeting**  
**Requests for Cancellation of Taxes**  
**June 5, 2019**  
**9:30 a.m.**

The Kootenai County Board of Commissioners: Chair Pro Tem Leslie Duncan and Commissioner Bill Brooks met to discuss the following agenda items. Also present were Chief Deputy Treasurer Laurie Thomas, Chief Deputy Assessor Joe Johns, BOCC Senior Business Analyst Nanci Plouffe, BOCC Administrative Secretary Teri Johnston and Deputy Clerk Tina Ginorio. Chairman Chris Fillios was excused.

- A. Call to Order:** Chair Pro Tem Leslie Duncan called the meeting to order at 9:30 a.m.
- B. Changes to the Agenda (Action):** There were no changes to the agenda.
- C. Business:**

**Request for Adjustment of Taxes/AIN Nos. 108549/124246/ Twardowski**

Chief Deputy Assessor Joe Johns stated that Mr. Twardowski's wife had apparently been the person who handled paying the taxes. He said after she passed away in April or May of 2018, the Assessor's office had requested an updated Timber Exemption form and did not receive it.

Civil Deputy Prosecuting Attorney R. David Ferguson entered the meeting at 9:32 a.m.

Mr. Johns explained that the deferred tax bill was then activated. He said that Mr. Twardowski's daughter had contacted the Assessor's Office and received the required forms, but had not yet returned them. He stated that the deadline had passed for the 2019 exemption application, but added they could still file for 2020.

Chief Deputy Treasurer Laurie Thomas noted that the taxes owed were \$157.53 on one parcel and \$630 on the other.

Chair Pro Tem Duncan said there had been no statement that the taxes represented a hardship for the property owner and, since the paperwork had still not been returned, she felt the requested adjustment was not appropriate.

Commissioner Bill Brooks moved that the Board deny the request for adjustment of taxes on AIN Nos. 108549 and 124246. Chair Pro Tem Duncan seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks:           Aye  
Chair Pro Tem Duncan:        Aye  
Chairman Fillios:               Excused

The motion carried.

**Request for Adjustment of Taxes/AIN No. 188983/Shearer/SunnySlopes Trust**

Mr. Johns explained that the property had been purchased as vacant land in 2010; the owners had built a house on it in 2017 and had said they moved into it as of January 5, 2018. He said they did not file for a Homeowner’s Exemption until January 19, 2019 but had asked for the exemption to be applied for the prior year as well.

Chair Pro Tem Duncan noted that ignorance of the law did not constitute a valid reason to adjust the taxes. She added that no evidence that the taxes constituted a hardship had been submitted.

Commissioner Brooks moved that the Board deny the request for adjustment of taxes on AIN No. 188983. Chair Pro Tem Duncan seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks:           Aye  
Chair Pro Tem Duncan:        Aye  
Chairman Fillios:               Excused  
The motion carried.

**Request for Waiver of Late Charges/Interest/Various Parcels/Bistline**

Ms. Thomas explained that four parcels of land had been subject to seizure by the federal government in 2004, in relation to criminal cases involving Medicare fraud and other charges. She said the County agreed to wait to collect taxes until the court case was decided, in the expectation that it would take two or three years. She pointed out that fifteen years had now passed. Ms. Thomas stated that Civil Deputy Prosecuting Attorney Pat Braden was investigating the case but she had not received his report yet.

Ms. Thomas said the taxes on the parcels at this time totaled about \$375,000 and there was an additional amount of about \$301,000 owed for fees, late charges and interest. She explained she had received a letter from a Mr. Bistline, who seemed to be representing other owners involved in the case, requesting a waiver of the late charges and interest.

Ms. Thomas offered her opinion that the Board probably could not take any action on this request until Mr. Braden was able to finish his investigation. Chair Pro Tem Duncan and Commissioner Brooks agreed with her assessment. Commissioner Brooks noted that interested parties could bring the request back to the Board at another time without prejudice even if it were denied today.

Commissioner Brooks moved that the Board deny the request for waiver of late charges and interest on various parcels as described. Chair Pro Tem Duncan seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks:           Aye  
Chair Pro Tem Duncan:        Aye  
Chairman Fillios:               Excused  
The motion carried.

**Resolution 2019-54 Cancellation of Taxes, Penalties, Interest and Filing Fees/Kootenai County Properties**

Ms. Thomas noted that there was an error on the attached documents for this item. Mr. Ferguson suggested Resolution 2019-54 be presented at another meeting with corrected documents. There was general agreement.

Chair Pro Tem Duncan suggested the item be brought to a Business Meeting, rather than waiting for the next Cancellation of Taxes meeting.

**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):** Chair Pro Tem Duncan adjourned the meeting at 9:56 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

LESLIE DUNCAN, CHAIR PRO TEM

BY: \_\_\_\_\_  
Tina Ginorio, Deputy Clerk

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