

Minutes of Meeting
Requests for Cancellation of Taxes
January 2, 2019
9:30 a.m.

The Kootenai County Board of Commissioners: Chairman Marc Eberlein, Commissioner Chris Fillios, and Commissioner Bob Bingham met to discuss the following agenda item. Also present were Chief Deputy Treasurer Laurie Thomas, Chief Deputy Assessor Rich Houser, Mapping Manager Joe Johns, Administrative Secretary RaeAnn Capaul, Civil Deputy Prosecutor R. David Ferguson, BOCC Administrative Secretary Teri Johnston, and Deputy Clerk Ronnie Davisson. Also present were citizens Mimi Fisher, Marjie Deaver, Jane Guy, Daniel and Tineke Murphy, Pamela and Norbert Deem, Kandi Chandler, and Rita Sims-Snyder.

- A. Call to Order:** Chairman Marc Eberlein called the meeting to order at 9:34 a.m.
- B. Introductions:** There were no introductions.
- C. Changes to the Agenda:** There were no changes to the agenda.
- D. Action Items:**

Request for Waiver of Fees/AIN 229171/Snookal

Chairman Eberlein asked Deputy Clerk Davisson to swear in each citizen, as they were all present to provide testimony to their corresponding cases.

Citizen Mimi Fisher explained that after the previous Request for Cancellation of Taxes meeting she attended, she was able to secure Power of Attorney and Trustee for her mother and father in law, Ralph and Louise Snookal. She explained that in 2008, Mr. Snookal had a stroke that rendered him unable to speak, which led to them applying for a reverse mortgage and deemed Mrs. Snookal the Trustee. Ms. Fisher said that Mrs. Snookal had become ill and had entered into hospice care.

Ms. Fisher stated she was requesting to have the Circuit Breaker reinstated, as Mrs. Snookal had forgotten to apply and their current Assisted Living Facility was approximately \$6000 monthly.

Commissioner Chris Fillios moved to approve the Request for Waiver of Fees for AIN 229171, Snookal. Commissioner Bob Bingham seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye
Commissioner Fillios: Aye
Chairman Eberlein: Aye
The motion carried.

Request for Waiver of Fees/AIN 196274/Deaver

Assessor Administrative Secretary RaeAnne Capaul assisted citizen Marjie Deaver with her request. Ms. Capaul explained that the reason it had been continued was that Ms. Deaver had forgotten to sign the Circuit Breaker application.

Commissioner Bingham moved to approve the Request for Waiver of Fees for AIN 196274, Deaver. Commissioner Fillios seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye

Commissioner Fillios: Aye

Chairman Eberlein: Aye

The motion carried.

Ms. Fisher and Ms. Deaver exited the meeting at 9:47 a.m.

Request for Waiver of Fees/AIN 112459/Laczay

Chief Deputy Assessor Rich Houser presented a copy of citizen Jane Guy's Power of Attorney, as Mr. Laczay was her father. Ms. Capaul explained that the application had lacked a signature at the prior meeting, but was now signed.

Commissioner Fillios moved to approve the Request for Waiver of Fees for AIN 112459, Laczay. Commissioner Bingham seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye

Commissioner Fillios: Aye

Chairman Eberlein: Aye

The motion carried.

Ms. Guy and Ms. Capaul exited the meeting at 9:50 a.m.

Request for Waiver of Interest & Fees/AIN 211890/Rikard

Chief Deputy Treasurer Laurie Thomas explained the Rikard's had purchased a mobile home during a Sheriff's auction and were requesting the Board cancel late charges and interest as they did not own the mobile home at that time. She explained that the 2018 taxes had been paid in December when the sale was finalized, but the 2017 taxes had yet to be satisfied.

Commissioner Bingham moved to deny the Request for Waiver of Interest & Fees for AIN 211890, Rikard. Commissioner Fillios seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye

Commissioner Fillios: Aye

Chairman Eberlein: Nay

The motion carried.

Request for Waiver of Penalties & Interest/AIN 303690/Russell

Ms. Thomas explained that the Russells were delinquent in their taxes, were trying to make them current, but had yet to be in contact with the Russells to find out what their strategy was to make them current. Ms. Thomas explained further that the Russells were hoping to have the Board consider waiving the late charges and interest. Chairman Eberlein suggested continuing the case, in order to have the Treasurer's Office reach out to the Russells to inquire about their strategy.

Commissioner Fillios moved to continue the meeting to a date to be determined. Commissioner Bingham seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye

Commissioner Fillios: Aye

Chairman Eberlein: Aye

The motion carried.

Request for Waiver of Fees/Homeowners Exemption/AIN 311431/Murphy

As they had arrived late, Chairman Eberlein asked Deputy Clerk Davisson to swear in the Murphys.

Citizen Daniel Murphy introduced himself and his wife, Tineke, and their three children. He explained that they had moved to Post Falls a year ago and after receiving their property tax bill in the mail, they had been advised by their realtor to apply for the Homeowners Exemption. Mrs. Murphy had visited the Assessor's Office to apply, was granted the exemption for 2019, but was informed they would not qualify for 2018 because they had missed the deadline. Mr. Murphy said they did pay half the tax that was due, but was asking for the benefit of the exemption.

Chairman Eberlein expressed frustration that not all realtors or lending agencies informed their buyers of the exemption and asked Mr. Murphy if this would cause a hardship. Mr. Murphy said it would. Commissioner Bingham said they had the option to apply for a hardship hearing and if they wanted to go through that process, they could resubmit the proper documentation for it.

Commissioner Bingham moved to deny the Request for Waiver of Fees for AIN 311431, Murphy. Commissioner Fillios seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye

Commissioner Fillios: Aye

Chairman Eberlein: Aye

The motion carried.

Mr. and Mrs. Murphy and their children exited the meeting at 10:13 a.m.

Request for Waiver of Fees/Homeowners Exemption/Deem

Citizen Pamela Deem introduced herself and her husband, Norbert, explaining that they had purchased their home in Rathdrum in 2017, moving back from Bonner County. She said 2017 was a rough year for them, as they had suffered a family tragedy in February and had to move back to Kootenai County that July for financial reasons. Mrs. Deem explained that they had not missed a deadline in the past and were reliable taxpayers.

Mr. Houser pointed out that there was a current Homeowners Exemption application on file for 2019. He also explained that because the Deems had purchased the property in the middle of 2017, they were utilizing the prior owner's exemption until the conclusion of 2017, where the Deems would then have to apply for 2018.

Commissioner Fillios moved to deny the request for Waiver of Fees for AIN 327852, Deem. Commissioner Bingham seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye
Commissioner Fillios: Aye
Chairman Eberlein: Aye

The motion carried.

Mr. and Mrs. Deem exited the meeting at 10:28 a.m.

Request for Waiver of Fees/Circuit Breaker/AIN 301481/Fauver

Citizen Kandi Chandler, Mr. Fauver's daughter and Power of Attorney, explained that he had moved to Kootenai County in 2016 and was advised to apply for the Circuit Breaker. Ms. Chandler explained further that Mr. Fauver was unaware that he was to reapply yearly and pointed out that she and her husband were building an addition to their house so Mr. Fauver could move in with them.

Commissioner Bingham moved to approve the Request for Waiver of Fees for AIN 301481, Fauver pending the receipt of a 2019 Circuit Breaker application. Commissioner Fillios seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye
Commissioner Fillios: Aye
Chairman Eberlein: Aye

The motion carried.

Mr. and Mrs. Chandler exited the meeting at 10:39 a.m.

Request for Cancellation of Taxes/AIN 108254/Coer d'Alene Carousel Foundation

Citizen Rita Sims-Snyder explained that the City of Coeur d'Alene had forwarded the Foundation a tax bill and that the Foundation was unaware they received property tax bills, leading to her contacting Ms. Thomas. Ms. Sims-Snyder explained the taxes would be a hardship for the Foundation, as they are entirely self-supporting, but funds are low. She further explained funds were low due to low ridership the prior year caused by heat and wildfire smoke and then noted there were several maintenance projects that needed

to take place at the Carousel. She said if the taxes were not waived, the Foundation would have to borrow money to pay the taxes. Mr. Houser informed the Board that the Assessor's Office did not have record of the Foundation applying for tax-exempt status; Ms. Sims-Snyder said she had the 2019 application.

Mr. Ferguson explained that the Board could not go back in time and honor an exemption; rather, they have to be shown that a true hardship would occur in order to cancel the taxes.

Commissioner Fillios moved to approve the Request for Cancellation of Taxes for AIN 108254, Coeur d'Alene Carousel Foundation, based on hardship. Chairman Eberlein seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye
Commissioner Fillios: Aye
Chairman Eberlein: Aye
The motion carried.

Ms. Sims-Snyder exited the meeting at 10:50 a.m.

Request for Waiver of Fees/Homeowners Exemption/AIN 239217/Aitken

Mr. Houser said there was a Homeowners Exemption application on file for the Aitkens, but no application for the Circuit Breaker. Ms. Thomas referenced the letter the Aitkens wrote, where she said the Aitkens felt as though not enough information had been provided in order for them to properly apply for the Circuit Breaker. Mr. Houser said there were many avenues in which a person could obtain information about the Circuit Breaker – the back of their assessment notice, information that was published in the paper, the County website, the State website and a brochure in the Assessor's Office.

Commissioner Bingham moved to deny the request for waiver of fees for AIN 239217, Aitken. Commissioner Fillios seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye
Commissioner Fillios: Aye
Chairman Eberlein: Aye
The motion carried.

Request for Waiver of Fees/Homeowners Exemption/AIN 190343/Pickerel

Mr. Houser explained there was a Homeowners Exemption currently on record; however, there was only one signature on the form instead of two. The homeowners were not a married couple, but co-owned the home, and only Jennifer Fullerton had signed the exemption, which would ultimately give only a one-quarter tax reduction. Mr. Houser said the Assessor's Office had contacted the couple and were currently awaiting a signature from Mr. Pickerel.

Commissioner Fillios moved to deny the request for waiver of fees for AIN 190343, PickereI. Commissioner Bingham seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye

Commissioner Fillios: Aye

Chairman Eberlein: Aye

The motion carried.

Request for Cancellation of Taxes/AIN 101750/Kutteruf CG Etrux Trustees

Mr. Houser explained that this request was related to the building the County was currently leasing for the Public Defender’s Office. Mr. Ferguson explained that the terms of the lease specify that the tenant was responsible for the taxes; since the County was the tenant, he suggested it seemed a cancellation was in order.

Commissioner Bingham moved to deny the request for the cancellation of taxes, but have the County pay the taxes due at a future Business Meeting. Commissioner Fillios seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye

Commissioner Fillios: Aye

Chairman Eberlein: Aye

The motion carried.

- E. 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 Eberlein adjourned the meeting at 11:05 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

MARC EBERLEIN, CHAIRMAN

BY: _____
Ronnie Davisson, Deputy Clerk
