

Minutes of Meeting
Requests for Cancellation of Taxes
February 12, 2020
2:00 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 Chief Deputy Treasurer Laurie Thomas, Assessor's Office Administrative Manager Reba Grytness, Civil Deputy Prosecuting Attorney R. David Ferguson, BOCC Administrative Secretary Teri Johnston and Deputy Clerk Tina Ginorio.

- A. Call to Order:** Chairman Chris Fillios called the meeting to order at 2:02 p.m.
- B. Changes to the Agenda (Action):** There were no changes to the agenda.
- C. Action Items:**

Request for Adjustment of Taxes/AIN 223572/Morris

Chief Deputy Treasurer Laurie Thomas stated that the property owner had come in and requested the Veteran's Exemption in January 2020, but was deemed ineligible because he was classified as having only 88% service connected disability. She reported that the Veteran's Administration had reconsidered his disability status, reclassified him as 100% disabled and backdated their decision to December 2018. She asked the Board to consider the request for adjustment of taxes of \$1,320 based on his new status.

Jeremy Morris entered the meeting at 2:06 p.m.

Commissioner Leslie Duncan moved that the Board grant the request for adjustment of taxes in the amount of \$1,320 for AIN 223572. Commissioner Bill Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
Commissioner Duncan: Aye
Chairman Fillios: Aye

The motion carried.

Request to Waive Penalties & Interest/AIN 322174/Seymour

Assessor's Office Administrative Manager Reba Grytness reported that the property owner had stated she thought she had filed for the Homeowner's Exemption as part of her closing documents. Ms. Grytness said the exemption had been on the property under the prior owner through 2018, but was taken off for 2019 because the new filing had not been completed.

Civil Deputy Prosecuting Attorney R. David Ferguson pointed out that the letter Ms. Seymour had submitted seemed to indicate a hardship situation rather than a request to waive penalties and interest.

The Commissioners agreed with Mr. Ferguson's point. Commissioner Duncan asked that staff contact Ms. Seymour and inform her about the steps necessary to file for a Hardship Waiver of the tax.

Commissioner Duncan moved that the Board deny the request to waive penalties and interest for AIN 322174. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye

Commissioner Duncan: Aye

Chairman Fillios: Aye

The motion carried.

Request to Waive Penalties & Interest/AIN 306145; 113751 & 104170/Curb

Ms. Thomas stated that she had not been contacted on this case; the contact was made directly to the BOCC office. She said she had personal knowledge that there were extenuating circumstances involved in the case, but she had no documents from the taxpayer.

Commissioner Duncan asked if the case had come to Ms. Thomas directly, the waiver have been received. Ms. Thomas said it would have been.

Commissioner Duncan noted that the amount was \$71.70.

Commissioner Duncan moved that the Board approve the request to waive penalties and interest on AIN 306145; 113751 and 104170, in the amount of \$71.70. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye

Commissioner Duncan: Aye

Chairman Fillios: Aye

The motion carried.

Request for Adjustment of Taxes/AIN 190725/Lymburner

Ms. Thomas reported that she had received a phone call from the taxpayer, who said she had sent the payment in November 2019 and then left on a five week trip to Europe. She said the check was returned for insufficient funds (NSF), but she didn't get the NSF notice until she returned from the trip in January 2020. Ms. Thomas noted that her office allowed a two week period in such cases, but this had been six weeks.

Commissioner Duncan stated the amount was \$50.47 and that there was no indication of hardship.

Commissioner Duncan moved that the Board deny the request for adjustment of taxes for AIN 190725. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
Commissioner Duncan: Aye
Chairman Fillios: Aye

The motion carried.

Treasurer’s Adjustment of Taxes/AIN Nos. 306051 & 306052/Gustafson; AIN No. 139432/Speer

Ms. Thomas stated that the Board had requested to be notified when the Treasurer’s Office adjusted taxes for properties that fell within their guidelines. She noted the Commissioners had been provided with a list of the parcels with the relevant information.

No motion was required.

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 2:19 p.m.

Respectfully submitted,

JIM BRANNON, CLERK

CHRIS FILLIOS, CHAIRMAN

BY: _____
Tina Ginorio, Deputy Clerk
