

Minutes of Meeting
Requests for Cancellation of Taxes
March 4, 2020
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 Assessor Joe Johns, Chief Deputy Treasurer Laurie Thomas, Civil Deputy Prosecuting Attorney R. David Ferguson, 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 9:31 a.m.
- B. Changes to the Agenda (Action):** There were no changes to the agenda.
- C. Action Items**

Request to Remove Penalties & Interest/AIN 225123/Jacklin Arts & Cultural Center (The JACC)

BOCC Administrative Secretary Teri Johnston confirmed a letter from the property owner to the BOCC had been received but there had been no other contact with the group. She explained they had possessed a tax exemption as a nonprofit two years ago, but had not come in to renew it. She reported she had tried to reach them through multiple methods but had received no response until now.

Chair Pro Tem Duncan remarked that they were not contesting the taxes owed, only asking for the penalties and interest to be removed. She added that they seemed to blame the oversight on employee turnover and other internal issues.

Chief Deputy Treasurer Laurie Thomas stated that, as of yesterday, the late charge and interest totaled \$1,255.95.

Commissioner Bill Brooks commended County staff for their efforts in trying to communicate with the group. He said that he felt Jacklin had used up a substantial amount of time and resources by being unresponsive.

Commissioner Brooks moved that the Board deny the request to remove penalties and interest in AIN 225123, Jacklin Arts & Cultural Center. 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 Penalties & Interest/AIN 178306/Abel

Ms. Thomas stated that this tax bill had been returned to the County as undeliverable, but the property owners had not contacted her until the end of February. She said they were requesting a waiver of penalties and interest because they did not receive their bill. She pointed out that statute specifically stated that non-receipt of a bill did not excuse payment of taxes on time.

Commissioner Brooks moved that the Board deny the request for a waiver of penalties and Interest for AIN 178306, Abel. 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/VA Tax Reduction/AIN 156059/Hatfield

Chief Deputy Assessor Joe Johns reported that this case was identical to one last month in which the Department of Veterans' Affairs had changed their ruling on the person's percentage of disability and made their decision retroactive.

There was general agreement that the case should be handled the same way as the prior one.

Commissioner Brooks moved that the Board grant the request for the adjustment of taxes under the VA Tax Reduction program, in the amount of \$1,320 for AIN 156059, Hatfield. 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 124034/Markus

Mr. Johns reported that the property owner, Mr. Markus, had sent a letter to the Treasurer's Office which Ms. Thomas had brought to his attention. He explained that Mr. Markus had received notification that a routine recalculation of his land had been carried out and resulted in an acreage reduction of .12. He stated that Mr. Markus's property boundaries had not changed. He said that Mr. Markus had requested the County refund him the appropriate amount from his property taxes.

Mr. Johns estimated that the amount of tax in question would be between four and five dollars. He pointed out that, had a property been found to contain .12 more acres, the County would not have billed the owner for the difference retroactively. He recommended that the request be denied.

Civil Deputy Prosecuting Attorney R. David Ferguson pointed out that this was actually a common issue, because surveys became more accurate as GPS and other technologies

improved. He stated that the Assessor's Office was tasked to use the information available to them at the time the assessment was made. He asserted that this probably should not affect what happened in the past. He confirmed that, if Mr. Markus wished, he could challenge the assessment in this year's BOE (Board of Equalization) hearings.

Commissioner Brooks moved that the Board deny the request for adjustment of taxes for AIN 124034, Markus. 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.

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 9:49 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

LESLIE DUNCAN, CHAIR PRO TEM

BY: _____
Tina Ginorio, Deputy Clerk
