

Minutes of Meeting
Requests for Cancellation of Taxes
April 1, 2020
9:30 a.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 Assessor Joe Johns, Chief Deputy Treasurer Laurie Thomas, Civil Deputy Prosecuting Attorney R. David Ferguson, BOCC Administrative Secretary Teri Johnston and Deputy Clerk Ronnie Davisson. Also present were Kootenai County Residents David Robins and Kelly Lineberry. Commissioner Bill Brooks and Ms. Thomas attended via teleconference.

- A. Call to Order:** Chairman Chris Fillios called the meeting to order at 9:30 a.m.
- B. Changes to the Agenda (Action):** There were no changes to the agenda.
- C. Action Items:**

Request for Cancellation of Penalties and Interest/AIN 167776/Sego

Chief Deputy Treasurer Laurie Thomas reported that Mr. Sego had called at the beginning of March and stated he did not receive a tax bill, so he did not want to pay penalties and interest on his 2019 taxes. Ms. Thomas stated that the County had sent the bill to the address on the deed.

Commissioner Leslie Duncan remarked that the County had not made an error in its process and no hardship was indicated in his letter.

Chairman Fillios noted that the taxes had been due in December, while Mr. Sego's letter had been received in March.

Commissioner Duncan moved that the Board deny the request for cancellation of penalties and interest on AIN 167776. Commissioner Bill Brooks seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

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

The motion carried.

Request for Cancellation of Taxes/AIN 100416/Pentecostal Church of God

David Robins and Kelly Lineberry, representing the Pentecostal Church of God, were sworn in by Deputy Clerk Ronnie Davisson.

Mr. Robins reported that he had received a letter requesting \$9,000. He said he was not sure how many years of missed taxes this represented but noted that he had been with the organization for thirty years and it had always operated as a church. He remarked

that they had changed secretaries; he had believed all the necessary paperwork had been kept up on, but apparently it was not.

Commissioner Duncan stated that the revocation had begun in 2016, because their 5013-C form had not been completed and nothing had been filed for exemption since then. She said that the church would have received assessments and tax bills every year.

Mr. Robins stated he received a notice at the end of February. He confirmed that they changed secretaries in 2016 and the current secretary had not made him aware of anything until then.

Ms. Thomas reported that the County would take the property for tax sale as of April 28, 2020. She stated that the Treasurer's Office had sent the church a notice via certified mail; the notification process had begun in June 2019. She suggested that the church should at least address the 2016 taxes.

Commissioner Duncan said that if \$6,034.08 could be paid by April 28, 2020, it would put off the property going to tax deed for another whole year. She suggested penalties and interest could be waived, which would leave about \$411 in hard costs incurred by the County over the years plus \$6,000 for the 2016 taxes.

Chairman Fillios agreed with her proposal. He confirmed that \$24,446 was the total amount due on taxes for the entire period. He proposed that, if the church were to pay the full amount of tax due plus the hard costs, the County could waive about \$6,000 in penalties and interest accrued.

Commissioner Duncan explained the rules as stated in statute.

Commissioner Duncan moved that the Board cancel penalties and interest for the 2016 tax year with the understanding that the payment of \$6,034.08 in taxes plus \$411 in hard costs be paid by April 28, 2020, and moved additionally that the Board cancel late fees and interest on the remaining taxes due if the remaining taxes were paid in full by June 22, 2020. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Brooks: Aye

Commissioner Duncan: Aye

Chairman Fillios: Aye

The motion carried.

Mr. Robins and Bishop Lineberry exited the meeting at 10:04 a.m.

Claims for Surplus Cash from 808 Trust Fund/Treasurer

Ms. Thomas explained this request was to have the BOCC staff write a check for \$44,256.58, for surplus money from a parcel that was sold in October 2019 at the tax deed sale. She said this was for one of the two claims on it.

Commissioner Duncan moved that the Board approve claims for surplus cash from the 808 Trust Fund with the Treasurer to Ramsden & Lyons for \$44,256.58. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

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

The motion carried.

Request for Check/Residual Surplus Funds from 2019 Tax Deed Auction Sales to State of Idaho/Unclaimed Property/Treasurer

Ms. Thomas explained she was requesting that four checks be issued by the Board for residual surplus funds from the October 2019 tax deed auction sales. She stated they had paid out all the timely claims under Idaho Code 31-808 and the remainder would be sent to the Idaho State Treasurer's Office for management as unclaimed property.

Commissioner Duncan moved that the Board approve issuance of the checks for residual surplus funds from the 2019 tax deed auctions to the State of Idaho Unclaimed Property Section. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

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

The motion carried.

Cancellation of Late Charge/Interest/AIN 139828/Gillum

Ms. Thomas reported that she wished to notify the Board of an instance in which she had cancelled the late charge and interest. She explained the property owner had protested the late charge and interest because he had dropped the payment into one of their drop boxes.

- 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 10:09 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

CHRIS FILLIOS, CHAIRMAN

BY: _____
Ronnie Davisson, Deputy Clerk
