

Minutes of Meeting
Requests for Cancellation of Taxes
April 3, 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, 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 9:32 a.m.
- B. Changes to the Agenda (Action):** There were no changes to the agenda.
- C. Action Items:**

Request to Cancel Interest/Fees/Penalties/AIN 197966/Mann

Chief Deputy Treasurer Laurie Thomas stated that this property had been sold and the new owners did not apply for the homeowner's exemption before the cutoff date. Chief Deputy Assessor Joe Johns confirmed that the property closed in October of 2017, leaving sufficient time to file for the exemption before the deadline of April 2018.

Commissioner Bill Brooks moved that the Board deny the request to cancel interest, fees and penalties on AIN 197966/Mann. 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 to Cancel Interest/Fees/Penalties/AIN 310037/Devine

Ms. Thomas explained that this property changed hands on October 26, 2018 and the original 2018 tax bill was made out that same week, in the name of the seller. She noted Idaho Statute 63-902(9) says, "An individual is not excused from paying late charge and interest" if a tax bill was not received. Chair Pro Tem Duncan said that the buyer stated the closing took place on December 5, 2019; Ms. Thomas said the date on the recording document was October 26, 2019. Mr. Johns added he did not know what the December 5, 2019 date signified.

Commissioner Brooks moved that the Board deny the request to cancel interest, fees and penalties on AIN 310037/Devine. 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 to Cancel Interest/Fees/Penalties/AIN 316180/Richter

Ms. Thomas explained that this property was currently in pending tax deed status. She said that the parcel would come to the Board in a couple of weeks because the owners were three years delinquent in their taxes. She stated that the owner had been in contact with her office and had told them there were ongoing medical issues in the family. Ms. Thomas said she had previously discussed filing for a Hardship case with him.

Ms. Thomas reported that the owner had made a partial payment for the 2015 taxes and he had said he would be able to pay the rest of the 2015 amount, thereby gaining another year before tax deed status would be reapplied.

Ms. Thomas added that the County had incurred \$446 in pass-through fees for the property. She said there was about \$969 owed on the interest, fees and penalties. She suggested that the Commissioners consider waiving the \$969 and said that the owner had made a commitment to her to pay the \$446 and the rest of the 2015 taxes.

Commissioner Brooks moved that the Board approve the request to cancel interest and penalties, but not the fees or tax, for AIN 316130 for tax year 2015. 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): Chairman Fillios adjourned the meeting at 9:51 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

LESLIE DUNCAN, CHAIR PRO TEM

BY: _____
Tina Ginorio, Deputy Clerk
