

Minutes of Meeting
Requests for Cancellation of Taxes
May 1, 2019
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 Tina Ginorio.

- 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/Penalties, Late Charge, Interest/Puryear/AIN No. 312473

Chief Deputy Treasurer Laurie Thomas reported that the property owner sent a letter to Assessor Rich Houser regarding a supplemental bill they received. She said they received their assessment notice on February 5, 2019.

Ms. Thomas noted this was a case of “omitted occupancy.” Civil Deputy Prosecuting Attorney R. David Ferguson explained that it was a case of a dwelling that was constructed during the course of the year and so did not make it on to the regular tax roll. Ms. Thomas said that the Assessor and the Treasurer had established a procedure to notify the owner in these cases.

Ms. Thomas explained that a letter was sent to the property owner by the Treasurer’s Office on February 11, 2019 outlining the amount that was due and warning that, if the payment were not received at the appropriate time, a late charge and interest would be added. She stated that the taxpayer did pay late and then said they felt the process was not fair.

Chief Deputy Assessor Joe Johns stated that the property owner had said the letter that specified the amount to be paid did not look like a bill, so they did not understand they had to pay it. Ms. Thomas commented that this process had been in place for about four years, with eighty to one hundred property owners receiving similar notices each year. Chairman Fillios remarked that this was the first complaint of this type he had seen, so it was apparently not a problem for most people.

Commissioner Leslie Duncan asked if future notices could include a stamp saying, “This is a bill.” Ms. Thomas said her office could do that.

Commissioner Duncan moved that the Board deny the request for cancellation for interest, penalties and late charges on AIN 312473. 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 for Cancellation/Penalties, Late Charge, Interest/Head/AIN Nos. 326620/197738/216136/ 201420

Ms. Thomas explained that the property owner had sent the Treasurer's Office a check for the taxes on these four parcels, but the check had been returned. She said the property owner's bank had been in the process of merging with another institution when the check was processed and it was rejected in error. Ms. Thomas stated that First Interstate Bank had provided a written statement that the check should not have been returned. She pointed out that the property owner had not contacted the County about the returned check until five months had passed. She added that the property owner wanted the penalties, late charge and interest cancelled because the problem had been caused by the bank.

After some discussion, the Commissioners concluded that the property owner should seek compensation from the bank. Mr. Ferguson agreed that the issue was between the property owner and the bank. He stated that the County had done nothing wrong.

Commissioner Duncan moved that the Board deny the request for cancellation for interest, penalties and late charges on AIN Nos. 326620, 197738, 216136 and 201420. 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 Cancellation/Penalties, Late Charge, Interest/Krahn/AIN No. 336158

Ms. Thomas said the property owner had sent a letter to Treasurer Steve Matheson disputing the actual value of the property and asking for it to be reassessed.

Mr. Johns said he had reviewed the case and felt the value was appropriate. He noted that the owner did not qualify for the Homeowner's Exemption, which might be why she had found her taxes to be higher than her neighbors were.

Commissioner Duncan noted that this would be a case for the Board of Equalization. All three Commissioners agreed that this item was not appropriate for the BOCC.

Commissioner Duncan moved that the Board deny the request for cancelation of penalties, late charge and interest on AIN 336158. 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.

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 9:50 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

CHRIS FILLIOS, CHAIRMAN

BY: _____
Tina Ginorio, Deputy Clerk
