

Minutes of Meeting
Requests for Cancellation of Taxes
July 3, 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 Senior Business Analyst Nanci Plouffe, BOCC Administrative Secretary Teri Johnston and Deputy Clerk Ronnie Davisson. Also present was Kootenai County Resident Angie Gatten.

- A. Call to Order:** Chairman Chris Fillios called the meeting to order at 9:33 a.m.
- B. Changes to the Agenda (Action):** There were no changes to the agenda.
- C. Business:**

Deputy Clerk Ronnie Davisson swore in participants.

Request for Cancellation of Taxes/Timber Exemption/AIN Nos.
109320/163594/143225/192421/162227/Gatten

Kootenai County Resident Angie Gatten explained that she was unaware of the deadlines involved for the Agricultural, Timber and Homeowner's Exemptions. She thought they were all April 15, which was incorrect.

Commissioner Leslie Duncan stated there was no evidence of extreme hardship presented in the case. Commissioner Bill Brooks agreed.

Commissioner Duncan moved that the Board deny the request for cancellation of taxes for AIN Nos. 109320; 163594; 143225; 192421; 162227. 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.

Ms. Gatten exited the meeting at 9:45 a.m.

Request for Cancellation of Taxes/Homeowners Exemption/AIN 237700/Gheorghiu

Chairman Fillios read a letter from Iulian Gheorghiu into the record requesting a cancellation of taxes and for the Homeowners Exemption to be applied. Mr. Gheorghiu explained they were not aware they needed to complete necessary paperwork by April 15, 2019.

Commissioner Duncan said she could see a case for hardship in his description of his family's situation but questioned whether the request could be granted. Chief Deputy Assessor Joe Johns pointed out that the Board had seen and denied many failure to file requests in the past. Commissioner Brooks indicated he did not feel this request could be approved. Chairman Fillios disagreed and stated he felt an exception could be made based on the hardship described.

Chief Deputy Treasurer Laurie Thomas remarked that verification of the circumstances had been sought in previous cases of apparent hardship. Civil Deputy Prosecuting Attorney R. David Ferguson suggested the request be denied today and encourage the Treasurer's office to work with the property owner to provide verification of their situation, at which point consideration could be made in a hardship hearing.

Commissioner Duncan moved that the Board deny the request for cancellation of taxes regarding the Homeowner's Exemption for AIN 237700 and request that the Treasurer's Office contact the property owner to inform them about the hardship process. 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 Cancellation of Taxes/Circuit Breaker/329935/Ellison

Chairman Fillios stated for the record that the Board had received a letter from the property owner requesting application of the 2019 Circuit Breaker and 2019 Veterans Property Tax Benefit to his property taxes. He said that, in his letter, Mr. Ellison said he had applied for the Homeowner's Exemption at the correct time, but had missed the deadline for the other tax programs due to misinformation he received about the deadlines for them.

Mr. Johns confirmed the Assessor's Office had received confirmation of Mr. Ellison's disability status, but had not received additional information needed to determine if he was qualified for the Circuit Breaker Program. Ms. Thomas suggested this case be referred for further review under the Hardship requirements.

Commissioner Duncan moved that the Board deny the request for cancellation of taxes regarding the Circuit Breaker application on AIN 329935, with staff to contact the property owner and inform him about the Hardship process. 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 Cancellation of Taxes/AIN 129024/Cohen

Chairman Fillios read a letter from David M. Cohen into the Record, in which he requested to appeal his property tax increase for 2018. Mr. Johns reported that the Assessor’s Office had not received any communications from this property owner about the assessment valuation of his property. Commissioner Duncan suggested this case also be recommended for a hardship hearing.

Commissioner Duncan moved that the Board deny the request for cancellation of taxes on AIN 129024. 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 Cancellation of Taxes/Homeowners Exemption/AIN 132747/Trutter

Chairman Fillios read a letter from Thomas and Brenda Trutter into the Record in which they asked the Homeowner’s Exemption be approved for their property. He reported the letter said they were not aware that they had to file for the exemption after the purchase of their property in August 2018 for the year of 2019.

Commissioner Duncan moved that the Board deny the request for cancellation of taxes regarding the Homeowner’s Exemption for AIN 132747. 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 Taxes, Penalties, Interest and Filing Fees/Kootenai County Surplus Properties/Various Parcels

BOCC Senior Business Analyst Nanci Plouffe reminded the Board these were County owned properties, with the exception of tax deed properties that are not included. She said the Public Defender’s building had been included in the list last month, but there had already been a resolution to satisfy that so it was removed from the list. She said this represented the updated list of all County owned properties, except tax deed properties, with their penalties and interest as of June 25, 2019.

Commissioner Duncan moved that the Board approve the cancellation of taxes, penalties, interest and filing fees on County surplus properties and approve Resolution 2019-54. 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 Cancellation of Taxes/AIN Nos. 131234/101668/130046/103544/Lost Creek

Ms. Thomas reminded the Commissioners that this case was on the agenda last month and she had asked them to withhold action. She stated that the paperwork submitted to her office contained a final order of forfeiture from the courts asking that the effective date of the transition be April 3, 2018. She said the U.S. Marshall Service was in the process of preparing to sell the properties and the County needed to make the adjustment of the 2018 taxes to facilitate that action. Ms. Thomas requested the amount of \$22,344.31 be cancelled; the late charge and interest would be paid; only the tax portion needed cancellation.

Commissioner Duncan moved that the Board approve the request for cancellation of taxes for AIN Nos. 131234; 101668; 130046 and 103544, for the total amount of \$22,344.31. 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.

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 10:11 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

CHRIS FILLIOS, CHAIRMAN

BY: _____
Ronnie Davisson, Deputy Clerk
