

**Minutes of Meeting**  
**Requests for Cancellation of Taxes**  
**July 11, 2018**  
**9:00 a.m.**

The Kootenai County Board of Commissioners: Chairman Marc Eberlein, Commissioner Chris Fillios, and Commissioner Bob Bingham met to discuss the following agenda items. Also present were Chief Deputy Assessor Rich Houser, Chief Deputy Treasurer Laurie Thomas, Civil Deputy Prosecutor R. David Ferguson, BOCC Administrative Secretary Teri Johnston, and Deputy Clerk Ronnie Davisson.

- A. Call to Order:** Chairman Marc Eberlein called the meeting to order at 9:07 a.m.
- B. Introductions:** There were no introductions made.
- C. Changes to the Agenda:** Stricklin –AIN 105927; City of Post Falls – AIN 101166

BOCC Administrative Secretary Teri Johnston explained there were two changes to the agenda, which were related to correcting the AINs for Stricklin and the City of Post Falls. She also asked if the Board were amenable to discussing a request from the City of Hauser, but the Board directed her to add it to the following week’s Business Meeting.

Commissioner Fillios moved to approve the requested changes to the agenda. Commissioner Bob Bingham seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham:       Aye  
Commissioner Fillios:        Aye  
Chairman Eberlein:           Aye

The motion carried.

**D. Action Items:**

Chairman Eberlein directed Deputy Clerk Davisson to swear in all participants.

**Request for Cancellation of Taxes/Circuit Breaker/AIN 250462/Williams-Stark**

Ms. Elanna Williams-Stark began by reading a letter she had written and sent to the BOCC. The letter explained she had missed the deadline for 2018, as she was a disabled widow. She further explained she had applied and subsequently received the full benefitted amount each year and was asking the Board to consider allowing her to apply for the program past the deadline. She then submitted her 2017 application for the Circuit Breaker for proof.

Chairman Eberlein pointed out that the Circuit Breaker program was statewide, so it would be out of the taxpayers’ pockets to cover the forgiveness, if granted. Chief Deputy Assessor Rich Houser said there were many avenues the Assessor’s Office traveled to ensure each applicant files on time, from phone calls to house visits and then requested to redact some of the applicants personal information that was not privy to the public.

Chief Deputy Treasurer Laurie Thomas stated that now, it was impossible to forecast what the taxes would be for 2018 and showed that Ms. Williams-Stark also had Forest Protection, Aquifer Protection, and other fees. Typically, prior BOCC's had denied the request because of the unknown variable of taxes, Ms. Thomas explained, and said it would be arbitrary to assign a dollar amount to the request. She suggested that based on prior history, the Board review the tax bill when the property owner had received it and make a decision at that time.

Mr. Houser said the Board was unable to grant the Circuit Breaker as it was a state run program. Chairman Eberlein told Ms. Williams-Stark she was late for the deadline, but too early for the Board to be able to forgive the taxes. Commissioner Bingham inquired if it would be problematic to deny the request for any future requests Ms. Williams-Stark might make and Civil Deputy Prosecutor R. David Ferguson assured him that as long as the request was denied as untimely and without prejudice, it would be able to be heard again later.

Commissioner Fillios moved to deny the request for AIN 250462 without prejudice but due to timeliness. Commissioner Bingham seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye

Commissioner Fillios: Aye

Chairman Eberlein: Aye

The motion carried.

Ms. Williams-Stark exited the meeting at 9:33 a.m.

**Request for Cancellation of Taxes/AIN 114269/The River Church**

Mr. Joe Filancia, volunteer staff for The River Church, explained the church had a bookkeeper that they had trusted, but was unable to perform the duties, one of which was applying for a tax exemption. Mr. Filancia said the church had been in Post Falls for more than 40 years and every year for the past six years they had always filed for the 501-C3 Tax Exemption.

Chairman Eberlein asked Mr. Filancia about the size of the church and Mr. Filancia said they had roughly 50-75 people on Sunday morning, bible study on Wednesdays and approximately 30 members. He also said the church received \$7000-\$8000 monthly, had a \$110,000 budget and 1.5 people on the payroll, as well as a mortgage.

Mr. Ferguson informed the Board that even though there was minimal testimony explaining a hardship for the church, the Board could also request Mr. Filancia show proof of the hardship by way of financial statements for the Board's review.

Commissioner Bingham moved to deny the request for AIN 114269. Commissioner Fillios seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye  
Commissioner Fillios: Aye  
Chairman Eberlein: Aye

The motion carried.

Mr. Filancia and Ms. Johnston exited the meeting at 10:01 p.m.

**Request for Cancellation of Taxes / AIN 109369 Van Gemert**

Mr. Houser said the request asked to go beyond the normal three-year cancellation request. He explained there were some out buildings that had been demolished and additional square footage added and the Assessor's Office had honored the request as far back as 2015, which was three years. Mr. Houser added that it was abnormal to have a request like that, as they were requesting to have taxes cancelled back to 2006.

Commissioner Bingham moved to deny the request. Commissioner Fillios seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye  
Commissioner Fillios: Aye  
Chairman Eberlein: Aye

The motion carried.

Ms. Johnston reentered the meeting at 10:03 a.m.

**Request for Adjustment of Taxes/AIN ~~109134~~/Stricklin**

\*Please note the corrected AIN 105927.

Mr. Houser said this request was similar to the previous. He said the property owner had asked for a reassessment of the unfinished basement, as the basement was incorrectly identified as finished. The Assessor's Office had made the subsequent change and the requestor was asking to have taxes cancelled back to 2009.

Commissioner Bingham moved to deny the request for AIN 105927. Commissioner Fillios seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye  
Commissioner Fillios: Aye  
Chairman Eberlein: Aye

The motion carried.

**Request for Adjustment of Taxes/AIN 105351/Beal**

Ms. Thomas said that according to the requestor, they had written a check in December for the first half of the property taxes, but the Treasurer's Office had not received the check and had also sent a reminder notice to the requestor. As such, the requestor was

asking the Board to waive the late charge and interest. Ms. Thomas added that the requestor had been delinquent a few times prior.

Commissioner Fillios moved to deny the request for AIN 105351. Commissioner Bingham seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye  
Commissioner Fillios: Aye  
Chairman Eberlein: Aye

The motion carried.

**Request for Cancellation of Taxes/AIN 205756/Idaho Youth Ranch**

Ms. Thomas said she had received phone calls from the Idaho Youth Ranch in Boise stating they had purchased the property on April 10, 2017. During closing, they had received an \$1800 stipend for taxes on the property. She added they were requesting that since it was a tax-exempt organization, the taxes be waived.

Commissioner Fillios moved to deny the request for AIN 205756. Commissioner Bingham seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye  
Commissioner Fillios: Aye  
Chairman Eberlein: Aye

The motion carried.

**Request for Cancellation of Taxes/AIN Nos. 198064; 120661; 125480; 181166/City of Post Falls**

\*Please note the correction to AIN 101166.

Mr. Houser said one of the parcels was a pit while the others would be developed for their waste material. He said all the parcels were currently in tax-exempt status, so the request was premature because no tax bill had been received for 2018.

Commissioner Bingham moved to deny the request for AIN Nos. 198064, 120661, 125480, and 101166. Commissioner Fillios seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye  
Commissioner Fillios: Aye  
Chairman Eberlein: Aye

The motion carried.

**Request for Cancellation of Taxes/AIN No. 326737/DLR Finance/CDA Tribe**

Mr. Houser explained the request was for tax exemption on golf carts that had been leased from DLR Finance by the Coeur d'Alene Tribe. He said DLR Finance felt as though the golf carts should be considered tax exempt as the Coeur d'Alene Tribe was a tax-exempt organization and they were not.

Commissioner Fillios moved to deny the request for AIN 326737. Commissioner Bingham seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye  
Commissioner Fillios: Aye  
Chairman Eberlein: Aye

The motion carried.

**Request for Cancellation of Taxes/AIN 101750/ Public Defender Building/Kutteruf GC Etrux Trustees**

Mr. Houser said this request was to cancel taxes for the Public Defender Building they currently lease. Previously, the Board had cancelled the taxes as part of the lease agreement.

Commissioner Fillios moved to approve the request for AIN 101750. Commissioner Bingham seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye  
Commissioner Fillios: Aye  
Chairman Eberlein: Aye

The motion carried.

**Request for Cancellation of Taxes/Multiple Parcels/Coeur d'Alene Tribe**

Ms. Thomas said she had requested this item on the agenda and there were thirteen parcels owned by the Tribe. Further, the Tribe had yet to pay the first half and were delinquent on the second half, which made them short by \$1916.28. Ms. Thomas then said she was requesting approval from the Board if she could send the Tribe a statement stating they owed the outstanding interest and penalties. Upon being asked if the Tribe was charged for property tax, it was explained that when a parcel falls outside the boundaries of the reservation, the Tribe was required to pay the tax if that parcel was owned by the Tribe.

Commissioner Fillios moved to deny the request for thirteen parcels, AIN Nos. 125893, 131121, 333134, 129678, 214968, 214969, 246170, 214970, 214971, 249036, 175231, 175232, and 323466.

Commissioner Bingham seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye  
Commissioner Fillios: Aye  
Chairman Eberlein: Aye

The motion carried.

- E. Public Comment:** 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 were no public comments.

Chairman Eberlein adjourned the meeting at 10:21 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

MARC EBERLEIN, CHAIRMAN

BY: \_\_\_\_\_  
Ronnie Davisson, Deputy Clerk

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