

**Minutes of Meeting**  
**Requests for Cancellation of Taxes**  
**August 5, 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 Treasurer Laurie Thomas, Chief Deputy Assessor Joe Johns, Civil Deputy Prosecuting Attorney Darrin Murphey, BOCC Administrative Secretaries Teri Johnston and Chandra Newberry and Deputy Clerk Tina Ginorio. Also present was Kootenai County Resident David Savage. Mr. Murphey was present via teleconference.

- A. **Call to Order:** Chairman Chris Fillios called the meeting to order at 9:36 a.m.
- B. **Changes to the Agenda (Action):** There were no changes to the agenda.
- C. **Business (Action):**

**Request for Cancellation of Taxes to Reflect Homeowner's Exemption/ AIN 312688/Speten**

Chief Deputy Assessor Joe Johns explained that there had been a Homeowner's Exemption for this property through the prior owner. He said Mr. Speten had stated that he had not known he needed to file a fresh exemption because he had himself qualified for an exemption at his previous residence.

Mr. Johns reported that Mr. Speten has still not filed the necessary forms for next year. He said their clerk was following up on it.

Commissioner Leslie Duncan moved that the Board deny the request for cancellation of taxes to reflect the Homeowner's Exemption on AIN 312688. 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 of Taxes to Reflect Homeowner's Exemption/AIN 339348/ Savage**

Deputy Clerk Tina Ginorio swore in property owner and Kootenai County Resident David Savage.

Mr. Savage explained that he, like the previous property owner, had possessed a Homeowner's Exemption on his original residence, which was located in the County. He said he purchased a new home, also in the County, for which the prior owner had received

the Homeowner's Exemption. He stated he had not been made aware that he needed to re-file for the exemption for his new residence. He suggested that the County should begin notifying all new property owners of the requirement.

Mr. Johns commented that the real estate agent or the title company typically provided that information.

Civil Deputy Prosecuting Attorney Darrin Murphey confirmed that, per State Statute §63-711, the April 15 deadline for Homeowner Exemption applications was not something the Commissioners had discretion in altering.

Commissioner Duncan moved that the Board deny the request for cancellation of taxes to reflect the Homeowner's Exemption on AIN 339348. 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.

Mr. Savage exited the meeting at 9:54 a.m.

**Request for Cancellation of Late Fees/Interest/AIN 207971/Schnautz**

Chief Deputy Treasurer Laurie Thomas reported that she had received a letter from Gerard Schnautz asking for late fees and interest to be cancelled on AIN 207971 because he did not know the taxes were due in June. She said he had informed her that the correspondence the County sent had gone to the property address, not his mailing address, so he had not received it in a timely fashion.

Ms. Thomas stated that Mr. Schnautz had not filed a change of address with the County, so the property address was the only information they had available. She pointed out that he had also paid his taxes by the deadline in prior years and it was normally the taxpayer's responsibility to meet the deadlines, unless there were unusual or extenuating circumstances involved.

Commissioner Brooks moved that the Board deny the request for cancellation of late fees and interest on AIN 207971. Commissioner Duncan 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 of Late Fees/Interest/AIN Nos. 254640; 218690; 128746; 236300 Trucks-n-Toys/Kemp**

Ms. Thomas reported that she had received a request from the owner of these properties to cancel late fees and interest accrued. She explained that he had informed her that the COVID pandemic had so adversely affected his motor vehicle dealership that he had been

unable to sell enough cars to pay the taxes on time. She said he had stated he had been forced to lay off two employees and had two others that had been in quarantine.

Commissioner Duncan expressed her opinion that the property owner had shown sufficient proof of hardship and that she would be in favor of cancelling the late fees and interest.

Mr. Murphey confirmed that the Board did have discretion to decide this request.

Commissioner Duncan moved that the Board approve the request for cancellation of late fees and interest on AIN Nos. 254640; 218690; 128746 and 236300. 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:** 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.

**E. Adjournment (Action):** Chairman Fillios adjourned the meeting at 10:03 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

CHRIS FILLIOS, CHAIRMAN

BY: \_\_\_\_\_  
Tina Ginorio, Deputy Clerk

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