

Minutes of Meeting
Requests for Cancellation of Taxes
September 2, 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 R. David Ferguson, BOCC Administrative Secretary Teri Johnston and Deputy Clerk Tina Ginorio. Also present was Kootenai County Resident John Hogan.

- A. Call to Order:** Chairman Chris Fillios 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 for Adjustment of Taxes to Reflect VA Tax Reduction/107740/Hogan

Kootenai County Resident John Hogan was sworn in by Deputy Clerk Tina Ginorio.

Mr. Hogan explained that he was considered 90% disabled due to service-related condition, but was not considered 100% unemployable. He said he had brought this information to the Assessor's Office in January and was misinformed that he was not eligible for the Veteran's tax exemption. He told the Board he had looked into it further and found that he was eligible, but had then missed the deadline.

Chief Deputy Assessor Joe Johns confirmed that the Assessor's Office had received a letter from the Veterans' Administration containing the required information. He noted it had arrived after the deadline for application to the program.

Civil Deputy Prosecuting Attorney R. David Ferguson confirmed that a person with 90% disability and considered 100% unemployable would qualify for the tax exemption.

Chief Deputy Treasurer Laurie Thomas recommended that Mr. Hogan wait to receive his actual tax bill, which should be mailed around November 4, 2020. She said he should return to the Board for reconsideration.

All three Commissioners encouraged Mr. Hogan to follow that suggestion. Mr. Hogan voiced his understanding.

Chairman Fillios remarked that no motion was needed.

Mr. Hogan exited the meeting at 9:45 a.m.

Request for Cancellation of Penalties & Interest/AIN 116181/Cook

Ms. Thomas reported that the property owners, Jerry and Joe Cook, had sent a letter requesting cancellation of late charge and interest because they had intended to pay on time but had missed the deadline.

Commissioner Duncan noted that no indication of hardship was included with the request.

Chairman Fillios stated that the charges were \$115.40 and \$39.11.

Commissioner Leslie Duncan moved that the Board deny the request for cancellation of penalties and interest on AIN 116181. 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 Penalties & Interest/AIN 183523/Maynard

Ms. Thomas explained that the taxpayer had a homeowner's repayment obligation; they had received a homeowner's exemption in error and missed the deadline. She said the property owner had informed her that they had been late because she been quarantined in Montana.

Ms. Thomas noted that the payment had been due May 9, 2020 and was not received until June.

Commissioner Duncan commented that no indication of hardship was included with the request.

Commissioner Duncan moved that the Board deny the request for cancellation of penalties and interest on AIN 183523/Maynard. 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 of Penalties & Interest/AIN 127905/Zebre

Ms. Thomas said she had been informed that the property owner had suffered a stroke, with complications, and had been in isolation. She stated that the taxes had been paid after the due date.

Chairman Fillios remarked he would be sympathetic to the request.

Commissioner Duncan pointed out that there was no specific financial hardship described in the request and the property was a second home. She also remarked that the amount was \$134.

Commissioner Duncan moved that the Board deny the request for cancellation of penalties and interest for AIN 127905/Zebra. 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 of Penalties & Interest/AIN 117812/Hanna

Ms. Thomas reported the property owner had been in Montana for a wedding with the intent of returning on the 22nd, the due date of the taxes. She said the person had a vehicle breakdown and got back to Coeur d'Alene later than planned and had gone to drop off the payment, but found no drop box was available. She said the person had gone to US Bank the next morning but there was no drop box there either.

Commissioner Duncan pointed out the request included an indication of hardship, in that their business had been operating at 50% due to the pandemic.

Ms. Thomas said the property owner had paid a part of the \$1,292.07 and there was \$560.68 remaining.

Commissioner Duncan moved that the Board approve the request for cancellation of penalties and interest in the amount of \$560.68 for AIN 117812/Hanna. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:
Commissioner Brooks: Nay
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 9:59 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

CHRIS FILLIOS, CHAIRMAN

BY: _____
Tina Ginorio, Deputy Clerk
