

**Minutes of Meeting**  
**Requests for Cancellation of Taxes**  
**September 5, 2018**  
**9:30 a.m.**

The Kootenai County Board of Commissioners: Chairman Pro Tem 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 Prosecuting Attorney R. David Ferguson, BOCC Administrative Secretary Teri Johnston and Deputy Clerk Tina Ginorio. Chairman Marc Eberlein was excused.

- A. Call to Order:** Chairman Pro Tem Chris Fillios called the meeting to order at 9:34 a.m.
- B. Changes to the Agenda:** There were no changes to the agenda.
- C. Action Items:**

**Request for Cancellation of Late Fees/Interest/AIN 153594 Evans**

Joe Filancia from The River Church entered the meeting at 9:35 a.m.

Chief Deputy Treasurer Laurie Thomas explained that the property owner claimed to have placed the tax payment in the drop box by the Coeur d'Alene DMV office before the due date. She provided the Commissioners with copies of the paperwork, including the envelope, which was date stamped received on July 2, 2018. She reminded the Commissioners the due date for this payment was June 20, 2018. Ms. Thomas said the person was requesting cancellation of late fees and interest on the grounds it was submitted before the due date. Commissioner Bob Bingham asked Chief Deputy Assessor Rich Houser how often the drop box was emptied. Mr. Houser stated the box is emptied every business day. He also reminded the Commissioners the drop box is for license plates only, not for correspondence. Commissioner Bingham and Chairman Pro Tem Fillios agreed that the payment was late.

Commissioner Bingham moved that the Board deny the request for cancellation of late fees and interest by John & Connie Evans for AIN 153594. Chairman Pro Tem Fillios seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Bingham:       Aye  
Chairman Pro Tem Fillios:     Aye  
Chairman Eberlein:           Excused

The motion carried.

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

Mr. Filancia was sworn in by Deputy Clerk Tina Ginorio.

Mr. Filancia reminded the Commissioners that The River Church had lost its nonprofit status for 2017 as a result of late filing. Ms. Thomas told the Board that The River Church would not be able to claim nonprofit status for 2018 for the same reason.

Mr. Filancia expressed his intention to pay off the taxes assessed on the property. He said he does not believe, based on the overall value of the property, it will qualify for cancellation of taxes based on hardship, which the Commissioners had previously suggested he seek. He stated he is working with the financial institution that holds the mortgage on the property with the intent of taking out a small second mortgage to pay off the taxes but it is taking more time than expected to locate all the required documents. Mr. Filancia further stated he would like to begin making monthly payments toward the balance of the debt starting this month but would like to ask if the interest and late fees could be cancelled so the payments would go entirely to the principal. Ms. Thomas confirmed that payments made without the cancellation of late fees and interest would be applied proportionally to all three amounts. She stated the total amount of taxes for the two years would be about \$67,000 and the second mortgage payments to the financial institution would be substantially less than the County would require for an ongoing payment plan.

Commissioner Bingham asked Civil Deputy Prosecuting Attorney R. David Ferguson whether waiving the current interest and penalties and setting a date limit was within the Board's powers. Mr. Ferguson said this was within the Board's discretion. Chairman Pro Tem Fillios stated this would be a temporary waiver, contingent on the property owner paying off the balance by the end of the calendar year. Mr. Ferguson stated again that the Board has that discretion.

Commissioner Bingham moved that the Board grant cancellation of penalties and interest if full payment was received by December 20, 2018. Chairman Pro Tem seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Bingham: Aye  
Chairman Pro Tem Fillios: Aye  
Chairman Eberlein: Excused

The motion carried.

#### **Cancellation of Tax on Personal Property/Warrants of Distrain/Treasurer**

Ms. Thomas called the Commissioners' attention to a list containing warrants of distraint. She said these were the ones that could not be served or collected upon because the businesses in question were gone. She added that the Assessor's Office had verified the findings of the Sheriff's Office on each. She asked the Board to approve closing out these accounts so they could be removed from the Assessor's Office's list.

Commissioner Bingham moved that the Board approve the cancellation of taxes on the entities listed on the memo and attached documentation provided by the Assessor's Office. Chairman Pro Tem seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Bingham: Aye  
Chairman Pro Tem Fillios: Aye  
Chairman Eberlein: Excused

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 was no public comment.

Chairman Pro Tem Fillios adjourned the meeting at 10:06 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

CHRIS FILLIOS, CHAIRMAN PRO TEM

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

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