

Minutes of Meeting
Requests for Cancellation of Taxes
January 11, 2023
9:00 a.m.

The Kootenai County Board of Commissioners: Chair Leslie Duncan, Commissioner Bill Brooks and Commissioner Bruce Mattare met to discuss the following agenda items. Also present were Chief Deputy Treasurer Jill Smith, Treasury Specialist Supervisor DeeAnn Reed, Assessor’s Office Administrative Manager Shelly Amos, Civil Deputy Prosecuting Attorney R. David Ferguson, BOCC Administrative Supervisor Leighanna Keiser, BOCC Administrative Secretary Teri Johnston and Deputy Clerk Tina Ginorio. Also present were Kootenai County Residents Jackie Swift, John Logan and Paul Riley. Mr. Riley and Mr. Ferguson were present via teleconference.

A. Call to Order: Chair Leslie Duncan called the meeting to order at 9:00 a.m.

B. Changes to the Agenda (Action): There were no changes to the agenda.

C. Swearing In:

Deputy Clerk Tina Ginorio swore in the participants.

D. Business:

Request for Adjustments – Reflect Circuit Breaker/AIN 193380/Logan (Action)

Kootenai County Resident John Logan explained that he was not aware that he had to apply for the program each year. He thought he only had to apply once. He remarked that he was 90 years old and his income came from Social Security.

Chair Duncan explained that Mr. Logan would have qualified for the program, had he applied before the deadline. She said that they could not retroactively put him on the Circuit Breaker program but, in view of his circumstances, they could waive the equivalent amount of his taxes that would have been taken off under the program. She noted this would be \$573.23. She stated that she felt this was appropriate based on the circumstances of hardship.

Assessor’s Office Administrative Manager Shelly Amos confirmed that this would be taken off the 2022 taxes.

Commissioner Brooks moved that the Board cancel \$573.23 of the taxes for AIN 193380, and cancel any related penalties and interest. Commissioner Mattare seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
Commissioner Mattare: Aye
Chair Duncan: Aye

The motion carried.

Kootenai County Resident Audie Brockman entered the meeting via teleconference at 9:08 a.m.

Request for Adjustments – Reflect Circuit Breaker/AIN 183307/Brockman (Action)

Ms. Brockman reported that she was totally disabled.

Chair Duncan said that this case was similar to the previous one; Ms. Brockman would have qualified for \$1,334, plus any related penalties and interest, to be removed from her taxes. She stated that the Board could cancel this amount, based on circumstances of hardship.

Commissioner Brooks moved that the Board cancel \$1,334 and any related penalties and interest for AIN 183307, Brockman. Commissioner Mattare seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye

Commissioner Mattare: Aye

Chair Duncan: Aye

The motion carried.

Request for Adjustments – Taxes/AIN 140822/Riley (Action)

Kootenai County Resident Paul Riley stated that the taxes on his property had gone up \$2,000 and his income was from Social Security.

Chair Duncan explained that this came about because state law had changed and the cut off limit for Circuit Breaker had been increased. She said that he would have been eligible for \$1,500 in tax reduction, as well as \$44 for Solid Waste fees which the Board could vote to waive, based on hardship circumstances.

Ms. Amos stated that the limit was \$300,000 or 150% of the median price in the particular county. She said that Kootenai County's limit was currently about \$824,000 this year.

Chair Duncan cautioned Mr. Riley that they would not be able to do the same thing in the future and urged him to look into the Tax Deferred Program, which would allow him to wait to pay taxes on the property until such time as it was sold. She noted that he would have to apply for the program before September.

Ms. Amos said that Mr. Riley should apply for Circuit Breaker each year still and that he would get a letter from the state saying he was not eligible in the summer. She said he would then be able to apply for the Deferral Program by September.

Commissioner Mattare moved that the Board reduce the property tax by \$1,500 and \$44 in Solid Waste fees, in addition to removing any related interest or penalties, for AIN 140822. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye

Commissioner Mattare: Aye

Chair Duncan: Aye

The motion carried.

Request for Adjustments – Taxes/AIN 175934/Swift (Action)

Kootenai County Resident Jacki Swift stated that she had been informed that she was no longer eligible for the Circuit Breaker Program, due to the change in state laws. She said her husband died last year and her only income was survivor benefits.

Chair Duncan stated that she would have been eligible for a \$384 property tax reduction, plus the removal of the \$44 Solid Waste fee. She said that, based on the circumstances indicating hardship, this could be cancelled. She suggested that Ms. Swift also look into the Deferral Program for next year, unless something changed in the law or property values.

Commissioner Brooks moved that the Board cancel \$384 dollars in tax plus \$44 in Solid Waste fees, with any related penalties and interest, for AIN 175934 Swift. Commissioner Mattare seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye

Commissioner Mattare: Aye

Chair Duncan: Aye

The motion carried.

Request for Adjustments – 339223; 136967; 342782; 190355 130741; 343476; 339224; 339225/AIN Nos./ Shaporda (Action)

Chief Deputy Treasurer Jill Smith reported that this person had paid the taxes for the house he lives in; these AINs represented rental properties. She remarked that the tax relief programs were intended for a person's primary residence, not income-generating properties.

Chair Duncan agreed that circumstances of hardship were intended to apply only to a person's primary residence. She said she did not feel this was an appropriate case for cancellation. She added that hardship had not been shown for the primary home.

Ms. Amos said that they had not received an application for Homeowner's Exemption for the property he indicated that he lived in, so they could not confirm this was his primary residence.

Commissioner Mattare moved that the Board deny the request for reduction of taxes, penalties, interest and fees for AINs 339223, 136967, 342782, 190355 130741, 343476, 339244 and 339225. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye

Commissioner Mattare: Aye

Chair Duncan: Aye

The motion carried.

Request for Adjustments – Casualty Loss/AIN 133640/Weinman (Action)

Chair Duncan stated that staff had gathered the necessary documentation and it appeared that, based on the number of days lost and 100% of the loss of use of the building for the period, a cancellation in the amount of \$707.52 would be appropriate.

Commissioner Mattare moved that the Board approve the request for adjustment on the casualty loss of AIN 133640, to include any late fees or penalties that may apply, in the amount of \$707.52. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
Commissioner Mattare: Aye
Chair Duncan: 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.

F. Adjournment (Action): Chair Duncan adjourned the meeting at 9:27 a.m.

Respectfully submitted,

JENNIFER LOCKE, CLERK

BOCC SIGNATURE

BY: _____
Tina Ginorio, Deputy Clerk