

**Minutes of Meeting**  
**Requests for Cancellation of Taxes**  
**March 1, 2023**  
**9:00 a.m.**

The Kootenai County Board of Commissioners: Chair Leslie Duncan, Commissioner Bruce Mattare and Commissioner Bill Brooks met to discuss the following agenda items. Also present were Assessor's Office Administrative Manager Shelly Amos, Forest and Agricultural Appraiser Colton Smith, Administrative Lead Secretary Deanna Gosselin, Civil Deputy Prosecuting Attorney R. David Ferguson, BOCC Administrative Secretary Teri Johnston, BOCC Communications Coordinator Jonathan Gillham and Deputy Clerk Tina Ginorio. Also present were Kootenai County Residents Caroline Winter, Willie Winter and Herb Milhorn. Mr. Ferguson was present via teleconference.

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

**B. Swearing in of Participants**

Deputy Clerk Tina Ginorio swore in all participants.

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

**D. Business:**

**Request for Adjustments – Circuit Breaker/AIN 225166/Winter (Action)**

Kootenai County Resident Caroline Winter explained the serious health issues she and her husband had suffered, which had prevented them from filing their Circuit Breaker documents by the deadline. She confirmed that they had qualified for the program the previous year and had not had any change in their income.

Chair Duncan stated that, based on their documents, they would have received \$363.51 credit, plus the \$44 Solid Waste fee credit.

Commissioner Bruce Mattare moved that the Board approve the adjustment per the Circuit Breaker Program, for AIN 225166, in the amount of \$363.51, related interest and fees and the \$44 Solid Waste fee. Commissioner Bill 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.

Mr. and Mrs. Winter exited the meeting at 9:04 a.m.

**Request for Adjustments – Ag Exemption/AIN Multiple Parcels/Milhorn (Action)**

Kootenai County Resident Herb Milhorn reported that all the indicated AINs were still in use for agriculture. He said he had split his land into parcels but confirmed that all were continuous and he had not changed the name under which the titles had been held. He stated he had not been aware that he needed to refile for the agricultural exemption.

Forest and Agricultural Appraiser Colton Smith said he had reviewed statute and found that, under his particular circumstances, Mr. Milhorn would not have had to refile. He read the relevant statute into the record and recommended that the Board approve the requested adjustment.

Civil Deputy Prosecuting Attorney R. David Ferguson said that the Commissioners did not need to read all 22 AINs aloud into the record.

Commissioner Mattare moved that the Board cancel the 2022 property tax for the multiple AINs, as listed, and adjust the rate to reflect the Agricultural Exemption for 2022. 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.

Mr. Milhorn exited the meeting at 9:12 a.m.

**Request for Adjustments – Cancel Taxes/AIN 135962/Davis (Action)**

No one was present representing the party of Davis.

Assessor’s Office Administrative Manager Shelly Amos reported that they had received a request related to the 2021 and 2022 taxes being unpaid for this AIN. She said that the property had been purchased by an individual and her son on June 24, 2020.

Ms. Amos stated that the property owner told her that her family had been said they would pay the taxes on the parcel, but had not done so. She listed the reasons that the person would not be eligible for PTR (Property Tax Relief) at this time.

Chair Duncan said that the property owner had informed the BOCC that she was on Social Security and had limited resources, but had not provided detailed information. She suggested that this request be denied and the owner be advised to apply under the Hardship Process.

Commissioner Mattare moved that the Board deny the request for adjustment to cancel taxes for AIN 135962. 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 9:18 a.m.

Respectfully submitted,

JENNIFER LOCKE, CLERK

BOCC SIGNATURE

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