

Minutes of Meeting
Requests for Cancellation of Taxes
January 5, 2022
9:00 a.m.

The Kootenai County Board of Commissioners: Chairman Chris Fillios and Commissioner Leslie Duncan met to discuss the following agenda items. Also present were Chief Deputy Assessor Allyson Knapp, Assessor's Office Administrative Manager Reba Grytness, Forest & Agricultural Land Appraiser Emma Richardson, Civil Deputy Prosecuting Attorney R. David Ferguson, BOCC Communications Coordinator Jonathan Gillham, BOCC Administrative Secretary Teri Johnston and Deputy Clerk Tina Ginorio. Also present were Bayview Community Center Representatives Joy Shantz and Don Gardner. Mr. Ferguson was present via teleconference. Commissioner Bill Brooks was excused.

- A. Call to Order:** Chairman Chris Fillios called the meeting to order at 9:10 a.m.
- B. Changes to the Agenda (Action):** There were no changes to the agenda.
- C. Action Items:**

Chairman Fillios stated that the first item on the agenda, for AIN 114012/Vogel, would be handled later because the person had not arrived or called yet.

Request for Adjustment of Taxes to Reflect Circuit Breaker/AIN 183377/Foxx

Assessor's Office Administrative Manager Reba Grytness reported that Mrs. Foxx had lost her husband in December 2020. She said that the husband had taken care of these matters, so Mrs. Foxx did not come in to apply for her 2021 Circuit Breaker. She stated that, had Mrs. Foxx come in, she would have qualified for \$1,220 relief on her taxes. She confirmed that they had qualified for this in the past.

Chairman Fillios remarked that he would consider this to be extenuating circumstances and would view the request favorably.

Commissioner Duncan noted that there was a late fee on the taxes as well that they could consider cancelling.

Commissioner Duncan moved that the Board approve the request for adjustment of taxes in an amount up to \$1,220 and approve cancellation of the late fee on the account for AIN 183377. Chairman Fillios seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Excused
Commissioner Duncan: Aye
Chairman Fillios: Aye

The motion carried.

Request for Adjustment of Taxes to Reflect Timber Exemption/AIN 315451 & 315452/Waterman

Forest & Agricultural Land Appraiser Emma Richardson asked whether the Watermans were on the phone.

Commissioner Duncan confirmed that they were not on the line.

Ms. Richardson stated that the Watermans had contacted her after the Timber Exemption 2021 deadline. She said they had not filed in time and had asked if there was anything she could do to help. She confirmed that they did file a request and a plan for 2022.

Ms. Richardson said that they had sent a letter which seemed to indicate that they might have had circumstances that prevented them from coming in and applying.

Commissioner Duncan noted that they had claimed hardship in the letter.

Chairman Fillios suggested that the item be taken up at a future Hardship Hearing.

Commissioner Duncan said that they would deny the request today and ask BOCC Administrative Secretary Teri Johnston to contact them with information about scheduling a Hardship Hearing.

Ms. Richardson pointed out that they had paid for the first half of the 2021 taxes, to ensure that their account did not become delinquent.

Commissioner Duncan stated that the Board typically only looked at cases in which a property owner was behind three years on their taxes before considering a hardship case. She asked Civil Deputy Prosecuting Attorney R. David Ferguson whether this was required by statute or just had been the Board's previous practice.

Mr. Ferguson said statute did not require three years delinquency, but that the property owner did need to furnish proof of hardship to be considered.

Commissioner Duncan moved that the Board deny the request for cancellation of taxes on AIN 315451 and 315452, with the suggestion that the property owners file for a Hardship Hearing. Chairman Fillios seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Excused

Commissioner Duncan: Aye

Chairman Fillios: Aye

The motion carried.

Request for Cancellation of Taxes/AIN 170302/Bayview Community Center

Bayview Community Center Representatives Joy Shantz and Don Gardner were sworn in by Deputy Clerk Tina Ginorio.

Ms. Shantz stated that she was the Treasurer of the Bayview Community Center Foundation. She said that the Foundation had two properties that should be considered 501(C)(3) tax exempt. She explained that their previous Treasurer had serious health issues and had not kept up with the required filings. She stated that, when she took on the post, she learned that there were two properties, not one, and while one property had been offered a forgiveness of taxes the second had not.

Ms. Shantz said that the proper forms had been filed for tax exempt status on AIN 170302 for next year, but they received a full tax bill for last year. She commented that they ran on donations and that this would create a hardship for them.

In response to a question from Commissioner Duncan, Ms. Shantz confirmed that they had paid only the special assessments on the other property.

Commissioner Duncan remarked that the Board would have forgiven the taxes on the second AIN had it been put before them at the same time.

Mr. Ferguson pointed out that the group was claiming hardship but there was no financial data submitted to show this. He asked that they provide this information. He confirmed that the financial data of a 501(C)(3) was public information, so no Executive Session was needed to discuss it.

Ms. Shantz repeated that they were funded only from donations, no grants or tax money. She said they had about \$32,000 in their checking account at the moment.

Mr. Gardner stated that the Foundation had \$16,000 in fixed costs per year.

Commissioner Duncan pointed out that another \$16,000 would be left after the fixed costs.

Mr. Gardner indicated it was for repairs or similar issues.

Chairman Fillios remarked that it was, therefore, basically a contingency fund.

Mr. Gardner confirmed that statement. He provided additional details of the services they provided to the community.

Chief Deputy Assessor Allyson Knapp asked whether AIN 170302 contained only the gazebo, not the community center building.

Mr. Gardner said that was correct. He stated that there was no cemetery there, but they did have a memorial wall. He said the garden area was used for multiple purposes in the community.

Ms. Shantz reviewed the sequence of events that led up to the group losing the tax exempt status on this parcel. She said they wanted both parcels to receive the same consideration.

Mr. Gardner stated that they were trying to consolidate the two parcels, so this confusion would not recur. He said, historically, they had been tax exempt, until this incident.

Chairman Fillios commented that the Board tried to be both fair and consistent in these cases. He asked if the group could manage to pay 50% of the taxes owed.

Mr. Gardner and Ms. Shantz indicated they would prefer not to pay the amount, if it could be avoided.

Ms. Johnston confirmed that Bayview Community Center was comprised of two parcels and they had been tax exempt for a number of years. She also confirmed the events that led up to the group losing its exempt status, then reapplying for the one parcel but overlooking the other. She stated that the Board did forgive the taxes on the first parcel last year.

Mr. Gardner stated that they had been unaware that there were two separate parcels.

Mr. Ferguson reminded those present that the Board routinely denied requests based on negligence of the taxpayer in filing the yearly affidavit or completing the forms incorrectly. He remarked that it was an \$829 tax bill and the group had a \$16,000 contingency fund. He pointed out that a contingency fund's purpose was to cover things like this.

Chairman Fillios said he was willing to consider offering them the chance to pay 50% of the total.

Commissioner Duncan moved that the Board cancel late fees and half of the remaining tax amount, after the special assessments were paid, for AIN 170302. Chairman Fillios seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Excused

Commissioner Duncan: Aye

Chairman Fillios: Aye

The motion carried.

Ms. Shantz and Mr. Gardner exited the meeting at 9:35 a.m.

Request for Adjustment of Taxes to Reflect Circuit Breaker/AIN 314610/Seick-Adair

Ms. Grytness stated that Nanette Seick-Adair had not come in to file her 2021 Circuit Breaker request, due to "horrible medical hardships." She said that Ms. Seick-Adair would have qualified for a \$910 reduction to her taxes, had she been physically able to come in.

Ms. Grytness noted that Ms. Seick-Adair had qualified for the program in the past.

Commissioner Duncan moved that the Board approve the request for adjustment of taxes to reflect Circuit Breaker up to the amount of \$910 for AIN 314610. Chairman Fillios seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Excused

Commissioner Duncan: Aye

Chairman Fillios: Aye

The motion carried.

Chairman Fillios said that they would return now to item one of the agenda.

Request for Cancellation of Penalties and Interest/AIN 114012/Vogel

Commissioner Duncan commented that the person was asking for cancellation of penalties and interest, but she did not see that any had been assessed.

Chairman Fillios agreed with her observation.

Chief Deputy Treasurer Jill Smith entered the meeting at 9:42 a.m.

Ms. Smith reported that Mr. Vogel had already paid the penalties and interest, but he wanted to be refunded for them. She said that the Treasurer's Office felt the request should be refused. She confirmed that the amount in question was about \$100.

Commissioner Duncan said that the Board had not received enough hardship information to justify cancellation of \$100. She remarked that they were welcome to apply for a Hardship Hearing in the future.

Commissioner Duncan moved that the Board deny the request for cancellation of penalties and interest on AIN 114012. Chairman Fillios seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Excused

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 9:44 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

BOCC SIGNATURE

BY: _____

Tina Ginorio, Deputy Clerk