

**Minutes of Meeting**  
**Requests for Cancellation of Taxes**  
**February 2, 2022**  
**9:00 a.m.**

The Kootenai County Board of Commissioners: Chairman Chris Fillios and Commissioner Bill Brooks met to discuss the following agenda items. Also present were Civil Deputy Prosecuting Attorney Jamila Holmes, Treasurer’s Office Treasury Specialist Supervisor Mary Bidwell, BOCC Administrative Supervisor Leighanna Keiser, BOCC Communications Coordinator Jonathan Gillham, BOCC Administrative Secretary Teri Johnston and Deputy Clerk Tina Ginorio. Commissioner Leslie Duncan was excused. Commissioner Brooks was present via teleconference.

- A. Call to Order:** Chairman Chris Fillios called the meeting to order at 9:02 a.m.
- B. Changes to the Agenda (Action):** There were no changes to the agenda.
- C. Swearing in of Participants in Attendance:**

There were no participants in attendance that needed to be sworn in.

- D. Business:**

**Request for Cancellation of Taxes/AIN 214962 Northwest Blvd. Investments (Action)**

BOCC Administrative Supervisor Leighanna Keiser explained that the property in question was one the County rented to house the Public Defender’s Office. She said that the rental agreement included the provision that the County’s portion of the property taxes would be written off each year. She stated that, when the building was recently sold, the original owner had paid the taxes in full at the time of closing and had asked that the appropriate amount of \$423.82 be refunded to the new owner, Northwest Place LLC.

Commissioner Brooks moved that the Board approve the request for cancellation of taxes for AIN 214962, in the amount of \$423.82, to be paid to Northwest Place LLC, as requested by the original owner. Chairman Fillios seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

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

The motion carried.

Ms. Keiser exited the meeting at 9:07 a.m.

**Request for Cancellation of Taxes/AIN Nos. 112975/ 180080 Idaho Transportation Department (Action)**

Treasurer’s Office Treasury Specialist Supervisor Mary Bidwell asked the Board to approve cancellation of a portion of taxes on the two parcels. She explained that these had been

purchased by the Idaho Transportation Department (ITD) in 2021 and would then be considered tax exempt.

Ms. Bidwell commented that she had verified the calculations provided by ITD. She said that, on AIN 112975, the amount would be \$1,200.42 and on AIN 180080, the amount would be \$1,126.04.

Assessor's Office Administrative Manager Reba Grytness entered the meeting at 9:09 a.m.

Chairman Fillios moved that the Board approve the request for cancellation of taxes on AIN Nos. 112975 and 180080, as requested by ITD, in the amounts listed of \$1,242 and \$1,126.04, for a total of \$2,326.46, with the adjustment to be sent to the owner indicating this is the final bill due in June 2022. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

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

The motion carried.

**Request for Adjustment of Taxes to Reflect Circuit Breaker/AIN 148871 Winston (Action)**

Ms. Grytness asked the Board to approve an adjustment of taxes to reflect Circuit Breaker for AIN 148871. She explained that the owner, Mr. Winston, had experienced medical issues including hospitalization which prevented him from coming in to fill out the paperwork. She said he would have qualified for a reduction in the amount of \$690.

Commissioner Brooks moved that the Board approve the request for adjustment of taxes to reflect the Circuit Breaker on AIN 148871, for Winston. Chairman Fillios seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

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

The motion carried.

Ms. Grytness exited the meeting at 9:11 a.m.

**Request for Cancellation of Late Fees/Interest/Multiple Parcels/Hagadone Corporation (Action)**

Ms. Bidwell stated that this request related to multiple payments under multiple names, all of which belonged to the Hagadone Corporation. She said that they had brought in the payment after the due date and had asked for a waiver of the interest charges.

Ms. Bidwell stated that it was the opinion of the Treasurer's Office that this would set a poor precedent for future requests. In response to Chairman Fillios' question, she said the total amount requested was \$17,253.28.

Commissioner Brooks agreed that it would set a bad precedent. He remarked that the Board had been very firm on similar requests.

Civil Deputy Prosecuting Attorney Jamila Holmes said the statute was clear and included language that required payment to be received on or before the due date. She indicated there was no evidence of a mistake on the part of the County or undue hardship on the part of the corporation.

Chairman Fillios acknowledged that statute had to be followed and did not allow for exceptions in this case, even though it was only one day.

Ms. Holmes read the relevant statute, Idaho Code §63-903, into the record.

BOCC Administrative Secretary Teri Johnston confirmed that there had been no claim of hardship.

Commissioner Brooks moved that the Board deny the request for cancellation of late fees and interest on multiple parcels for the Hagadone Corporation. Chairman Fillios seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks:           Aye  
Commissioner Duncan:       Excused  
Chairman Fillios:               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):** Chairman Fillios adjourned the meeting at 9:15 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

BOCC SIGNATURE

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