

**Minutes of Meeting**  
**Requests for Cancellation of Taxes**  
**February 3, 2021**  
**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 Treasurer's Office Customer Service Technician DeeAnn Reed, BOCC Administrative Secretary Teri Johnston, and Deputy Clerk Ronnie Davisson. Commissioner Bill Brooks was excused. Chief Deputy Assessor Joe Johns was present via teleconference. Also present were Bayview Community Center Foundation President Donald Gardner, Bayview Community Center Foundation Treasurer Joy Schantz, and Bayview Community Center manager Jackie Loyd.

- A. **Call to Order:** Chairman Chris Fillios called the meeting to order at 9:02 a.m.
- B. **Introductions:** There were no introductions made.
- C. **Changes to the Agenda (Action):** There were no changes to the agenda.
- D. **Action Items:**

**Request for Waiver of Taxes, Penalties, Interest/Bayview Community Center/AIN 170302**

BOCC Administrative Secretary Teri Johnston swore in those in attendance.

Mr. Donald Gardner, President of the Bayview Community Center Foundation, introduced Joy Schantz, Treasurer of the Foundation, and Jackie Loyd, the manager of the Bayview Community Center. Mr. Gardner explained that the previous Foundation Treasurer had been undergoing treatments for brain cancer and explained that due to the fog of the treatment, some important things had fallen through.

Commissioner Leslie Duncan asked Ms. Schantz what the financial hardship would be if the taxes were not cancelled, to which Ms. Schantz pointed out that they were a volunteer organization, and due to the pandemic, were not able to host their normal fundraisers. Ms. Loyd pointed out that they had someone cleaning the center weekly for free, who could otherwise not afford the dues. She explained that they were trying to come up with alternate ways to raise money, but to no avail.

Chief Deputy Assessor Joe Johns explained that he had done some research and found that the property had a lengthy history of tax exemption status.

Commissioner Duncan moved to approve the request for cancellation of taxes, penalties and interest, not including the Solid Waste fee of \$175 or the Aquifer Protection District fee of \$5.74. Chairman Fillios seconded the motion. Deputy Clerk Johnston called the roll:

Commissioner Brooks: Excused

Commissioner Duncan: Aye

Chairman Fillios: Aye

The motion carried.

**Request for Waiver of Late Fees, Penalties, & Interest/Schmidt/AIN Nos. 123622/142289/104089**

Ms. Reed said that the Treasurer's Office had received a letter from Mr. Schmidt saying that his return from Mexico was delayed due to the pandemic. Ms. Reed also explained that they had prior history with Mr. Schmidt being delinquent on those properties, going back to 2019. Commissioner Duncan pointed out that there was no evidence of hardship.

Commissioner Duncan moved to deny the request for waiver of late fees, penalties, and interest for AIN Nos. 123622, 142289, and 104089. Chairman Fillios seconded the motion. There being no further discussion, Deputy Clerk Johnston called the roll:

Commissioner Brooks: Excused

Commissioner Duncan: Aye

Chairman Fillios: Aye

The motion carried.

**Request for Waiver of Late Fees, Penalties and Interest/Loutzenhiser/Boller's Automotive/AIN142100**

Ms. Reed said that there was history of delinquency and because their 2019 taxes were not paid, they had been assessed late fees and penalties. She said that they did send a check to make the taxes current, however, it was not enough to cover the past taxes, as the check was short \$400.46.

Commissioner Duncan said there was no hardship for the remaining \$346.

Commissioner Duncan moved to deny the request for waiver of late fees, penalties and interest for AIN 142100. Chairman Fillios seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Brooks: Excused

Commissioner Duncan: Aye

Chairman Fillios: Aye

The motion carried.

**Request for Waiver of Late Fees, Penalties and Interest/Imhoff/AIN310579**

Ms. Reed explained that the homeowner was unaware there had been taxes owed for 2020 and if he had known, he would have paid the bill. She also said that she had a tax agreement the homeowner had signed during closing that acknowledged that he owed 2020 taxes and that he had been credited to pay those taxes.

Commissioner Duncan pointed out that there had been no hardship presented related to the \$400 outstanding.

Commissioner Duncan moved to deny the request for waiver of late fees, penalties and interest for AIN 310579. Chairman Fillios seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Brooks:           Excused

Commissioner Duncan:        Aye

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. Adjourn:** Chairman Fillios adjourned the meeting at 9:24 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

CHRIS FILLIOS, CHAIRMAN

BY: \_\_\_\_\_  
Ronnie Davisson, Deputy Clerk

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