

Minutes of Meeting
Requests for Cancellation of Taxes
February 8, 2023
11:00 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 Chief Deputy Treasurer Jill Smith, Chief Deputy Assessor Ben Crotinger, Residential Appraiser III Shane Harmon, Residential Appraiser I Garrett Kreitz, Assessor's Office Administrative Manager Shelly Amos, Administrative Lead Secretary Deanna Gosselin, Civil Deputy Prosecuting Attorney R. David Ferguson, BOCC Administrative Supervisor Leighanna Keiser, Deputy Clerk Ronnie Davisson and Deputy Clerk Sierra Hansen. Also present were Kootenai County Residents Michael Van Buskirk, Julie Winecoff, Lynn Burchett, Joyce Pennington, Jai Nelson, Richard Baugher, Mrs. Baugher and Mariangelli Malone. Ms. Pennington, Ms. Malone and Ms. Nelson were present via teleconference.

A. Call to Order: Chair Leslie Duncan called the meeting to order at 11:00 a.m.

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

C. Introductions

Chair Duncan stated that representatives of the Assessor's Office, the BOCC and the Treasurer's Office were present.

D. Swearing in of Participants in Attendance

Deputy Clerk Sierra Hansen swore in those present, including those attending via teleconference.

E. Business:

Request for Adjustments – Valuation/AIN 115935/Van Buskirk (Action)

Kootenai County Resident Michael Van Buskirk reported that AIN 115935 had been deemed non-buildable. He said he was not aware of this when he purchased it in 2007, so he had been paying his taxes at 93.9% over what he should have been paying since 2007. He stated that a representative of the Assessor's Office had looked at it, consulted with appraisers and determined that, while the valuation for last year was \$95,050, it should have been \$5,778. He noted that he should have been paying only 6.1% of what the actual valuation had been. He asked that he be refunded for the years he had overpaid.

Mr. Van Buskirk called attention to the document signed by Assessor Bela Kovacs that he had received with information relating to the overpayment.

Chair Duncan stated that, according to State Statute, they were only able to go back three years, if an adjustment were approved.

Assessor's Office Residential Appraiser III Shane Harmon explained the reasoning behind the change in the parcel's valuation at this time. He said that, prior to Mr. Van Buskirk's providing them with documentation, they had not been aware that it was not a buildable lot. He stated he felt that going back three years would be inequitable, since Mr. Van Buskirk had possessed the information since 2021 and had not previously provided it to the Assessor's Office.

Mr. Harmon stated that the documents had been given to the Assessor's Office on the last day it could be accepted, the 4th Monday in June 2022. He said that he had felt it was appropriate to proceed with an ARC at that time, which was done. He added that the value for this year of \$5,778 was correct and the taxes were calculated properly on that. He further stated that the values were accurate as used in previous years, since the information had been in existence, but not submitted, and prior to that the information had not been known. He concluded that he felt there had been no error on the part of the Assessor's Office.

Mr. Van Buskirk acknowledged the points made by Mr. Harmon but explained the circumstances under which he had been operating which led him to not bring the document to the County right away.

Chair Duncan reported that State Statute also said that taxes could not be cancelled unless there was an error on the County's part, which there did not seem to be in this case, or there was a hardship. She stated that, since he had paid the taxes and was not delinquent on any payment, there was no indication of hardship. She said these statutes and the circumstances as reported made it very hard to determine that a refund was appropriate.

Commissioner Bill Brooks said that the way things should work in government was that, if more was taken than should have been and it was no one's fault, it should be given back.

Commissioner Bruce Mattare commented that he understood Mr. Van Buskirk's position, but that the statutes were pretty clear and set the guidelines of what the Board was capable of doing.

Civil Deputy Prosecuting Attorney R. David Ferguson read the relevant language from Idaho Code into the record. He stated that the Assessor's Office had to proceed according to the information recorded in the County Recorder's Office about the property. He remarked that the Board might have some discretion to make some sort of refund if the Commissioners determined that the property tax should not have been collected.

Commissioner Mattare suggested that three years' adjustment be considered by the Board.

Chief Deputy Treasurer Jill Smith said that her office could calculate the refund amounts if the Assessor's Office provided them with the correct values for the years in question.

Chair Duncan confirmed that the 2020 and 2021 taxes paid would be adjusted; the 2022 taxes had already been corrected.

Commissioner Mattare asked if the Board wanted to go back to 2019.

Mr. Ferguson reviewed the State Statute and explained that, if a civil claim was brought due to a mistake, the statute of limitation would be three years. He indicated that he felt the three year limit would apply in this case and that Chair Duncan's suggestion that they could go back only to 2020 would be correct.

Chair Duncan moved that the Board approve the request for adjustments for the valuation, including the cancellation of taxes, for AIN 115935, for the years 2020 and 2021, with the Assessor to work with the Treasurer to determine the exact dollar amount. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Hansen called the roll:

Commissioner Brooks: Aye

Commissioner Mattare: Aye

Chair Duncan: Aye

The motion carried.

Request for Adjustments – PTR Adjustment/AIN 338101/Winecoff/WJW Legacy Trust (Action)

Kootenai County Resident Julie Winecoff explained that her divorce decree stated that she was entitled to half of her ex-husband's military allotment as long as he lived. She reported that he had passed away last year.

Ms. Winecoff described her financial details and asked for property tax relief. She said she had conferred with the Assessor's Office and had been given this appointment today. She reported that the Assessor's Office representative had told her she did not need to bring any documents with her.

Ms. Winecoff confirmed that she had paid her taxes for last year.

Chair Duncan explained that Ms. Winecoff's income had not qualified for Property Tax Relief last year, but it would in the future. She encouraged Ms. Winecoff to fill out her PTR paperwork for 2023 at the Assessor's Office. She confirmed that the deadline for the application was April 15.

No motion was required.

Request for Adjustments – Circuit Breaker/AIN 196257/Burchett (Action)

Kootenai County Resident Lynn Burchett indicated that her daughter would be speaking for her. She did not offer her daughter's full name.

Her daughter introduced herself as Linda and stated that her mother's name was spelled wrong on the agenda; it was Burchett. Linda reported that her mother had had health issues over the past few years and had been experiencing financial problems as well as

needing help managing her affairs. She stated that her mother had not been able to afford to pay her taxes this past year, so she paid them for her.

Linda explained that her mother had gotten behind in many of her bills and they had been working together on it. She stated that her mother had not remembered to put in the application for the Circuit Breaker Program for last year. She confirmed that they had received the application form for 2023.

Chair Duncan stated that it appeared Ms. Burchett would have qualified for the program, had she applied, for 2022.

Assessor's Office Administrative Manager Shelly Amos reported that Ms. Burchett would have been eligible for a credit of \$1,360 and a \$44 Solid Waste Credit, for a total of \$1,404.

Chair Duncan stated that she would be in favor of making the adjustment. Commissioner Brooks agreed.

Ms. Smith said she had looked at the numbers and there would be a refund of several hundred dollars and no additional taxes being due for the second half of the year.

Commissioner Mattare moved that the Board approve the request for Cancellation of Taxes for AIN 196257, in the amount of \$1,404. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Hansen called the roll:

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

The motion carried.

Request for Adjustments – Interest and Fees/PTR Credit/AIN 110996/Pennington (Action)

Kootenai County Resident Joyce Pennington reported that she had not remembered to apply for the Circuit Breaker Program last year. She explained that her mother had passed away and she had needed to move her stepfather into a residential care home in Coeur d'Alene. She confirmed she had completed the paperwork for the 2023 program.

Chair Duncan said it appeared that Ms. Pennington would have qualified for the program last year, had the paperwork been submitted.

Commissioner Brooks moved that the Board approve the cancellation of taxes as appropriate, for AIN 110996, to include penalties and interest. Commissioner Mattare seconded the motion. There being no further discussion, Deputy Clerk Hansen called the roll:

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

The motion carried.

Chair Duncan informed Ms. Pennington that the Treasurer's Office would send her a corrected tax bill within the next few weeks.

Request for Adjustments – 2022 Casualty Loss/Fire Damage/AIN 105455/Nelson (Action)

Kootenai County Resident Jai Nelson stated that she had a house fire last March and that she had sent the relevant documents to the County.

Chair Duncan said that, based on the amount of time Ms. Nelson did not have use of the property and amount of structural damage, it appeared that a reduction of \$617.99 could be proposed.

Commissioner Mattare moved that the Board adjust the property taxes for AIN 105455 in the amount of \$617.99. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Hansen called the roll:

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

The motion carried.

Request for Adjustments – 2022 Casualty Loss/Windstorm Damage/AIN 130772/Baugher (Action)

Kootenai County Resident Richard Baugher reported that a tree had fallen on his house.

Mrs. Baugher described the damage to the property and when various repairs had been completed.

Chair Duncan stated that, based on the damaged area and the length of time they did not have use of it, it appeared that \$206.72 could be cancelled. She described the way that amount had been calculated.

Commissioner Mattare moved that the Board approve the tax adjustment related to the 2022 Casualty Loss from windstorm damage for AIN 130772 in the amount of \$206.72. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Hansen called the roll:

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

The motion carried.

Request for Adjustments – 2021 Casualty Loss/Water Damage/Master Bath/Basement Hallway/AIN 144364/Malone (Action)

Request for Adjustments – 2022 Casualty Loss/Water Damage/Master Bath/Basement Hallway/AIN 144364/Malone (Action)

Kootenai County Resident Mariangelli Malone reported there was a leak, due to poor workmanship, in the shower when they purchased the property. She said that it started leaking about 10 days after they moved in and they found that extensive repairs were required.

Mr. Ferguson confirmed that the Commissioners did not have to make four separate motions, as long as it was clear which amounts applied to which tax year.

Ms. Malone confirmed that there was continued loss of use in 2022; in fact, they still did not have use of the bathroom.

Chair Duncan said that for 2021, the loss of use would be about \$40.26 and for 2022 it would be \$250.75.

Chair Duncan moved that the Board approve the request for adjustments due to the Casualty Loss for AIN 144364, for tax year 2021 in the amount of \$40.26 and for tax year 2022 in the amount of \$250.75. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Hansen called the roll:

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

The motion carried.

Request for Adjustments – 2021 Casualty Loss/Water Damage/Guest Bath/AIN 144364/Malone (Action)

Request for Adjustments – 2022 Casualty Loss/Water Damage/Guest Bath/AIN 144364/Malone (Action)

Ms. Malone confirmed that this damage to the guest bath was related to the same cause. She described the repairs that had to be made and loss of use.

Chair Duncan stated that this adjustment would be much less, since it applied to only 1.5% of the valuation of the home. She said that the adjustment for 2021 would be \$3.49 and for 2022 it would be \$27.14.

Commissioner Mattare moved that the Board adjust the taxes for 2021 Casualty Loss for AIN 144364 for \$3.49 and for 2022 in the amount of \$27.14. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Hansen called the roll:

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

The motion carried.

- F. 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.

G. Adjournment (Action): Chair Duncan adjourned the meeting at 11:45 a.m.

Respectfully submitted,

JENNIFER LOCKE, CLERK

BOCC SIGNATURE

BY: _____
Tina Ginorio, Deputy Clerk