

Minutes of Meeting
Requests for Cancellation of Taxes
May 3, 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 Chief Deputy Treasurer Jill Smith, Treasury Specialist Supervisor DeeAnn Reed, Specialized Appraisal Manager Janice Ball, Forest & Agricultural Appraiser Colton Smith, Commercial Appraiser I Mat Volz and David Brazzle, Administrative Manager Shelly Amos, Administrative Lead Secretary Deanna Gosselin, Civil Deputy Prosecuting Attorney R. David Ferguson, BOCC Administrative Secretary Teri Johnston and Deputy Clerk Tina Ginorio. Also present were Kootenai County Residents Annette Tipton and John McFaddin.

- A. Call to Order:** Chair Leslie Duncan called the meeting to order at 9:00 a.m.
- B. Changes to the Agenda (Action):** There were no changes to the agenda.
- C. Swearing in of Participants**

Deputy Clerk Tina Ginorio swore in the participants present.

- D. Business:**

Request for Adjustments – PTR Credit/AIN 301124/Tipton (Action)

Kootenai County Resident Annette Tipton explained that she had multiple medical issues which had prevented her from turning in her paperwork on time.

Commissioner Bruce Mattare moved that the Board approve the request for adjustment for PTR Credit for AIN 301124, for FY22, reduced to \$49.74, including removal of interest and late fees. 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.

Request for Cancellation – Deferred Timber/AIN 233406/McFaddin (Action)

Forest & Agricultural Appraiser Colton Smith reported that Kootenai County Resident John McFaddin had split off about 16 acres from a larger parcel and deeded them to his daughter and son-in-law. He said that the whole original parcel had been in the Agricultural Program. He explained that the parcel coming under new owners created a deferred amount.

Mr. Smith provided additional details about the history of this case and said that the final amount due was about \$371. He said the question today was whether those taxes were properly charged and in need of payment. He explained technicalities related to the need

for a written affidavit between the old landowner and the new landowner under State Statute. He said he had not received the document so the taxes had been charged to Mr. McFaddin. He indicated that once the document was received, the tax amount could be adjusted and any overpayment refunded.

Mr. McFaddin protested the procedures followed by the Assessor’s Office in detail and indicated he intended to dispute those procedures, in court if necessary, despite having the taxes adjusted.

There followed substantial discussion regarding Mr. McFaddin’s objections. It was generally agreed that he would consult with Mr. Smith after the meeting regarding the document that needed his signature. Mr. McFaddin indicated that he intended to pursue his criticisms of the system further, regardless of today’s result. No motion was needed at this time.

Request for Cancellation – Paperwork Error/AIN 189458/Hauser Lake Water (Action)

Chair Duncan reminded those present of the history of this issue. She said that the Assessor’s Office had determined that one property belonging to Hauser Lake Water had been listed as tax exempt but another was not. She stated that a \$601.86 would be cancelled on AIN 189458. She added that the 2023 taxes would reflect the correct exemptions.

Treasury Specialist Supervisor DeeAnn Reed reported that there were actually two years involved in this, not one. She said that for 2021 they should receive a refund of \$336.19 and for 2022 they would be eligible for the cancellation of \$601.86.

Commissioner Mattare moved that the Board approve cancellation of taxes due to a paperwork error on AIN 189458, in the amount of \$601.86 for 2022 and a refund of \$336.19 from 2021. 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 9:23 a.m.

Respectfully submitted,

JENNIFER LOCKE, CLERK

BOCC SIGNATURE

BY: _____
Tina Ginorio, Deputy Clerk