

Minutes of Meeting
Requests for Cancellation of Taxes
June 1, 2022
9:00 a.m.

The Kootenai County Board of Commissioners: Chairman Chris Fillios, Commissioner Leslie Duncan and Commissioner Bill Brooks met to discuss the following agenda items. Also present were Assessor Bela Kovacs, Timber & Agriculture Technician Deanne Bradshaw, Treasurer's Office Treasury Specialist Supervisor Mary Bidwell, Civil Deputy Prosecuting Attorney R. David Ferguson, BOCC Administrative Secretary Teri Johnston, BOCC Communications Coordinator Jonathan Gillham and Deputy Clerk Tina Ginorio. Also present was Daniel Keyes, Legal Representative for Sandra and Douglas Barker. Mr. Ferguson was present via teleconference.

- A. **Call to Order:** Chairman Chris Fillios called the meeting to order at 9:12 a.m.
- B. **Changes to the Agenda (Action):** There were no changes to the agenda.
- C. **Business:**

Request for Cancellation – Reflect Timber Exemption/AIN 14137; 113272/Barker (Action)

Daniel Keyes introduced himself as the legal representative for the property owners, Sandra and Douglas Barker. He explained that the Timber Exemption had been removed from the two properties owned by the Barkers, although the Exemption had been allowed for many years. He said the County had denied the Exemption because the Assessor's Office claimed there had been a change in ownership, so a new form needed to be submitted. The form had not been submitted by the deadline, so unmodified taxes had been billed.

Mr. Keyes claimed that no actual change in ownership had occurred, so the taxes were billed in error.

Assessor's Office Timber & Agriculture Technician Deanne Bradshaw reported that the properties had been shifted from husband and wife to 50% LLC and 50% Trust, which qualified as a change in ownership, even though the Barkers were still involved. She stated that she had spoken to the Barkers' son and confirmed this information. She added that the son had told her that he handled most of his parents' affairs now and they had not informed him about the letter that asked for a new application.

Assessor Bela Kovacs noted that the original Timber Plan upon which the Exemption had been based was 19 years old and needed an update. He remarked that plans that have existed for such a long time without updates often are not being followed as required. He said that timber management needed to be an active process to make such an exemption appropriate.

Civil Deputy Prosecuting Attorney R. David Ferguson stated that the changes to the documents, including changes from current ownership to an LLC and Trust did constitute a legal change in ownership, even if the people involved did not change. He said that, if the Board were unsure, the decision could be deferred to allow Legal to provide a more formal opinion.

Mr. Keyes voiced his disagreement with the points offered by Assessor Kovacs and Mr. Ferguson.

Ms. Bradshaw confirmed that Timber Exemptions were not of infinite duration. She said that she had updated the records with the son’s mailing address, which she had received in March of 2022.

Commissioner Leslie Duncan pointed out the strict state statutes the Board had to follow in approving exemptions.

Commissioner Duncan moved that the Board deny the request for cancellation of taxes for AIN 141347 and 113272. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
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 9:32 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

BOCC SIGNATURE

BY: _____
Tina Ginorio, Deputy Clerk