

**Minutes of Meeting**  
**Requests for Cancellation of Taxes**  
**June 2, 2021**  
**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 Chief Deputy Treasurer Jill Smith, Treasurer's Office Customer Service Technician II DeeAnn Reed, Civil Deputy Prosecuting Attorney R. David Ferguson, Assessor's Office Administrative Manager Reba Grytness, BOCC Administrative Secretary Teri Johnston and Deputy Clerk Tina Ginorio. Also present were Bayview Community Center Foundation Representatives Joy Shantz, Cindy Gardener and Jackie Lloyd.

- 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. Action Items:**

Chairman Fillios explained that, since this was a quasi-judicial hearing, participants were required to be under oath.

Deputy Clerk Tina Ginorio administered the oath to those present.

**Request for Cancellation of Taxes/Huetter Properties/Rude/AIN 105542**

Assessor's Office Administrative Manager Reba Grytness stated that her recommendation was for taxes to be cancelled for part of the year due to the demolition of the property. She noted the cancellation would cover the months of August through December.

Commissioner Duncan moved that the Board cancel taxes due on the Huetter Properties, AIN 105542, for the months of August, September, October, November and December of 2020, not to include special assessments. 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.

**Request for Cancellation of Taxes/Penalties/Interest/Bayview Community Center Foundation/AIN 180731; 170302**

Treasurer's Office Customer Service Technician DeeAnn Reed explained that taxes had been cancelled on AIN 180731 previously, and the second parcel, AIN 170302, had been missed. She stated she felt the same consideration should be given to the second parcel as the first had received.

In response to a question from Civil Deputy Prosecuting Attorney R. David Ferguson, Commissioner Duncan confirmed that the group had already gone through the Hardship Process and the cancellation of taxes for the first parcel had been approved under Resolution 2021-17. She said the second parcel had been overlooked and was subject to the same hardship as the first.

Commissioner Duncan moved that the Board approve the request for cancellation of taxes, penalties and interest for Bayview Community Center Foundation AIN 180831 and 170302, with the acknowledgement that taxes on part of them had already been cancelled, not to include special assessments. 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.

BOCC Administrative Secretary Teri Johnston commented that the group would need to apply for tax exemption on the parcel in January, since it had lapsed previously.

Chairman Fillios noted that tax exemption applications needed to be completed annually, for all parcels they wanted to have declared tax exempt.

Bayview Community Center Foundation Representatives Joy Shantz, Cindy Gardener and Jackie Lloyd exited the meeting at 9:09 a.m.

**Request for Cancellation of Taxes/Penalties/Interest/Cataldo Lighthouse Ministries dba The Altar Church/AIN 104164**

Commissioner Duncan stated that she attended this church but she would receive no monetary benefit from the item so she did not feel the need to recuse herself.

Ms. Reed reported that a letter had been received in which the group requested \$3,121.08 to be cancelled, when the actual tax owed was \$1,554.50. She said the Treasurer's Office did not know how they reached the \$3,121.08 figure, so they needed additional information to consider the request. She added that she also needed to know if the group had received any money at the closing to cover the taxes.

Chairman Fillios said that the item could be deferred, to allow the Treasurer's Office to request additional information. No motion was required.

**Request for Cancellation of Taxes/Penalties/Interest/Medicine Mountain Grange/AIN 128085**

Chief Deputy Treasurer Jill Smith reported that an error had been made on the part of the County and recommended that the request be granted.

Commissioner Duncan explained that the Board had received a tax deed bid for the property but had declined it because the person did not own contiguous property. She said the parcel had been conveyed to Medicine Mountain Grange, but they forgot to

cancel the taxes at that time. She added that the Grange would be reminded to apply for tax exemption on the parcel, which has been in service as a cemetery, on a yearly basis.

Commissioner Duncan moved that the Board approve the request for cancellation of taxes, penalties and interest for AIN 128085, with no special assessments made. 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 9:20 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

CHRIS FILLIOS, CHAIRMAN

BY: \_\_\_\_\_

Tina Ginorio, Deputy Clerk

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