

**Minutes of Meeting**  
**Requests for Cancellation of Taxes**  
**July 7, 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 Assessor's Office Interim Chief Deputy Assessor Reba Grytness, Residential Appraisal Manager Troy Steiner, Interim Specialized Appraisal Manager Terry Russo, Forest & Agricultural Land Appraiser Emma Richardson, Civil Deputy Prosecutor R. David Ferguson, Treasurer's Office Customer Service Technician Dee Ann Reed, BOCC Administrative Secretary Teri Johnston, and Deputy Clerk Ronnie Davisson. Commissioner Bill Brooks was excused.

- A. Call to Order:** Chairman Chris Fillios called the meeting to order at 9:14 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:**

**Adjust Taxes to Reflect Homeowners' Exemption/AIN 120159/Clock**

Interim Chief Deputy Assessor Reba Grytness explained that the applicant took ownership of the property on April 26, 2019 via inheritance. She said the applicant was unaware that they would need to reapply for the Homeowner's Exemption for 2020, but had applied for 2021, as well as for the Circuit Breaker. Ms. Grytness said the applicant was requesting the Homeowner's Exemption be applied for the 2020 year and added that it may be a situation where a Hardship Hearing could be requested.

Chairman Fillios asked Deputy Clerk Davisson to swear in all participants.

Commissioner Leslie Duncan asked the applicant, Ms. Clock, if there was vacant land next to her house and whether she owned the land. Ms. Clock said she did own the vacant land as well, but could not even currently afford homeowner's insurance.

Chairman Fillios asked if Ms. Clock would consider selling the vacant land parcel, to which she replied that she did not want to sell it, as that parcel was her backyard.

Commissioner Duncan explained the Hardship Hearing process and encouraged Ms. Clock to apply for Hardship, where the Board would have more information to make their determination.

**Adjust Taxes to Reflect Tax Exempt Status/AIN 225123/Community Building Partners dba The JACC**

Jacklin Arts & Cultural Center Executive Director Darla Dreyer explained that she had requested the month prior to have their tax exemption status reinstated and noted that they made a payment of \$5000 on February 3 toward the outstanding property taxes. Ms. Dreyer explained that The JACC had gone through a period of mismanagement and had taken a while before the full extent of mismanagement had been realized. She said that they had been diligently working towards correcting all of the errors that had been made.

Commissioner Duncan asked what would happen if the taxes were not forgiven, to which Ms. Dreyer stated that it would severely impact their budget and it would be very difficult to recover. She said that the initial \$5000 was a huge impact, but another \$5000 may be manageable.

Treasurer's Office Customer Service Technician Dee Ann Reed explained that if the penalties and interest were waived, it would allow the JACC the ability to work on a payment plan and try to get caught up. Chairman Fillios suggested the JACC pay an additional \$5000 now and then proceed to set up a payment plan for the balance.

Commissioner Duncan moved to forgive penalties and interest for AIN 225123 for the years 2018, 2019, and 2020 with the agreement that a \$5000 payment be made before July 31, 2021 and a payment plan be established with the Treasurer's Office. 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.

Ms. Dreyer exited the meeting at 9:31 a.m.

**Cancellation of Late Fees/Interest/AIN 182063/Frame**

Ms. Reed explained that the Treasurer's Office had no record of the payment being returned to their office and Ms. Frame was requesting the penalties and interest be waived based upon the fact that she stated did not receive a notice that taxes were due. Ms. Reed explained that the notice had been mailed out, but never returned.

Commissioner Duncan pointed out that she saw no apparent hardship or failure on the County's part. Chairman Fillios agreed.

Commissioner Duncan moved to deny cancellation of late fees and interest for AIN 182063. 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.

**Adjust Taxes to Reflect Timber Exemption/AIN 344168/Ficek**

Forest & Agricultural Land Appraiser Emma Richardson asked the Board to determine whether this item should be discussed during Board of Equalization, as this request was for the 2021 taxes. She explained that the homeowners had attempted to contact the County to obtain new parcel information, but Ms. Richardson had no record of them contacting her or the Assessor’s Office.

After much discussion about the adjustment request, it was determined that this item was supposed to have been a BOE Appeal rather than an adjustment of taxes meeting.

Commissioner Duncan moved to deny the timber exemption for AIN 344168. 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.

**Adjust Taxes to Reflect Timber Exemption/AIN 153088/Pickering**

Ms. Donna Pickering addressed the Board and explained that she and her spouse were new to owning land and were unsure of the process. They had recently been advised to contact a forester to help them create a timber plan. Commissioner Duncan explained that the timber plan would had to have been completed by December 31, so they were past the deadline, but added they could possibly apply for the Hardship process.

Ms. Richardson said that Ms. Pickering could follow the links on the email in order to apply for the Timber Exemption, which would be added to the 2022 tax rolls.

Commissioner Duncan moved to deny the addition of the timber exemption to AIN 153088. Chairman Fillios seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Brooks:        Aye  
Commissioner Duncan:        Aye  
Chairman Fillios:             Aye

The motion carried.

Ms. Richardson, Ms. Pickering, Residential Appraisal Manager Troy Steiner, and Interim Specialized Appraisal Manager Terry Russo exited the meeting at 9:45 a.m.

**Cancellation of Taxes, Interest, Late Charges, Fees/AIN Nos. 131234; 101668; 130046; 103544/JJJJ Ltd. Partnership**

Ms. Reed explained that there had been an agreement between the Board and JJJJ Ltd. Partnership that the Board would cancel taxes, interest, late charges and fees, and that the County would pay the fire protection and administration fees and Twin Lakes water.

Commissioner Duncan moved to approve the cancellation of the taxes, interest, late charges and fees for the 2004 through 2013 years for AIN Nos. 131234, 101668, 130046, and 103544 and the County pay \$5289.44 for fire protection fees, administration fees and Twin Lakes water fees. 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.

#### **Cancellation of Late Charges, Interest/AIN 167729/Kozlowski**

Ms. Reed explained that the Kozlowski's had paid one day late, which meant they incurred 6 month's interest and a 2% penalty and added that they had several ways in which they could make the payment.

Commissioner Duncan moved to deny the cancellation of late charges and interest for AIN 167729. 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.

#### **Adjust Taxes to Reflect Circuit Breaker/AIN 206643/Shelton**

Mr. Shelton explained that he had forgotten to file for the 2020 Circuit Breaker due to Covid-19 and other medical issues. He also explained that he was 100% disabled and was requesting to have the Circuit Breaker reinstated.

Ms. Grytness explained that he was a long-time filer of the Circuit Breaker program and if he had received that benefit in 2020, the State would have paid \$690 of his taxes.

Commissioner Duncan moved to adjust the taxes to reflect the Circuit Breaker in the amount of \$690 for AIN 206643. 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 9:52 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

CHRIS FILLIOS, CHAIRMAN

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

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