

Minutes of Meeting
Requests for Cancellation of Taxes
August 4, 2021
9:00 a.m.

The Kootenai County Board of Commissioners: Chairman Chris Fillios and Commissioner Bill Brooks met to discuss the following agenda items. Also present were Civil Deputy Prosecuting Attorney Jamila Holmes, Assessor's Office Administrative Manager Reba Grytness, Customer Service Technician II Michelle Goughnour, Treasurer's Office Customer Service Technician II Mary Bidwell, BOCC Administrative Secretary Teri Johnston and Deputy Clerk Tina Ginorio. Also present were Kootenai County Residents Mark Lazar and Mrs. Lazar. Commissioner Leslie Duncan was excused.

A. Call to Order: Chairman Chris Fillios called the meeting to order at 9:01 a.m.

B. Changes to the Agenda (Action):

Chairman Fillios suggested that item two on the agenda be addressed first, since Mr. and Mrs. Lazar were present.

No objections were voiced.

C. Action Items:

Request Cancellation of Penalties and Interest/AIN nos. 134304; 102734; 141054; 141942; 165479; 198177; 210230; 238312; 118911/Lazar

Kootenai County Resident Mark Lazar asked that the penalties and interest charges on his properties be removed because he did not receive his tax notice on time. He said he had his mail forwarded from his current residence in Salt Lake City, Utah, to his summer home in Kootenai County and it had been delayed.

Chairman Fillios replied that State code allowed for forgiveness of penalties and interest only in the cases of financial hardship or an error made by the County.

Civil Deputy Prosecuting Attorney Jamila Holmes confirmed Chairman Fillios' statement.

Mr. Lazar then complained that the County's rates qualified under the law as usury.

Treasurer's Office Customer Service Technician II Mary Bidwell stated that the County had charged the amount allowed by the State of a 2% late charge and 1% interest per month.

Commissioner Bill Brooks moved that the Board deny the request for cancellation of taxes for AIN Nos. 134304; 102734; 141054; 141942; 165479; 198177; 210230; 238312 and 118911. Chairman Fillios seconded the motion. There being no further discussion, BOCC Administrative Secretary Teri Johnston called the roll:

Commissioner Brooks: Aye
Commissioner Duncan: Excused
Chairman Fillios: Aye
The motion carried.

Request Adjustment of Taxes to Reflect Homeowner's Exemption/AIN 189232/Sullivan

Chairman Fillios read the letter from Heather Sullivan into the record. Her statement indicated that the letters sent by Kootenai County had been forwarded to her estranged husband's address and not received by her.

Customer Service Technician II Michelle Goughnour explained that the Homeowner's Exemption had been removed from the property due to lack of response. She described her efforts to contact the property owners. She noted that the exemption had been reinstated for 2021, but could not be applied to 2020.

Commissioner Brooks moved that the Board deny the request for adjustment of taxes to reflect Homeowner's Exemption for AIN 189232, Sullivan. Chairman Fillios seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
Commissioner Duncan: Excused
Chairman Fillios: Aye
The motion carried.

Request Adjustment of Taxes to Reflect Homeowner's Exemption/AIN 238114/Condon

Chairman Fillios read the background information submitted for Gayla Condon's case into the record. Ms. Condon's statement included the information that the Homeowner's Exemption had been removed in error from the property in 2014 when the name on the title had changed. She reported that Ms. Goughnour had advised her that the Assessor's Office could return the amount overpaid in 2018, 2019 and 2020 but that the Board of County Commissioners would have to approve the amounts for 2015, 2016 and 2017. She also praised Ms. Goughnour for being extremely helpful.

Ms. Goughnour confirmed that there had been an error made by the Assessor's Office which had led to the Homeowner's Exemption being removed.

Commissioner Brooks moved that the Board grant the request for adjustment of taxes to reflect Homeowner's Exemption on AIN 189232, Sullivan. Chairman Fillios seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
Commissioner Duncan: Excused
Chairman Fillios: Aye
The motion carried.

(The motion should have reflected AIN 238114, Condon. This will be corrected at an upcoming Business Meeting)

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 9:18 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

CHRIS FILLIOS, CHAIRMAN

BY: _____
Tina Ginorio, Deputy Clerk
