

**Minutes of Meeting**  
**Requests for Cancellation of Taxes**  
**September 6, 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 Assessor Ben Crotinger, Residential Appraisal Manager Troy Steiner, Residential Appraiser III Cori Murrell, Assessor's Office Administrative Manager Shelly Amos, Civil Deputy Prosecuting Attorney R. David Ferguson, BOCC Executive Assistant Sara Masters, BOCC Administrative Secretary Teri Johnston and Deputy Clerk Tina Ginorio. Also present were Post Falls Highway District Deputy Clerk Hellen Furbee and Kootenai County Resident Matthew Thistle. Mr. Ferguson was present via teleconference.

**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. Introductions**

**D. Swearing in of Participants in Attendance**

Deputy Clerk Tina Ginorio swore in the participants.

**E. Business:**

**Request for Adjustments – Taxes/AIN 123602 (Action)**

Kootenai County Resident Matthew Thistle explained that his house had been evaluated incorrectly, with an area that was 17.4% larger than it should be. He asked that the excess taxes he had paid since he bought the house in June 2015 be returned. He stated that the Assessor's Office had sent out a representative to measure the house and found that the error did exist.

Residential Appraisal Manager Troy Steiner confirmed that the dimensions had been wrong, as Mr. Thistle had stated.

Residential Appraiser III Cori Murrell stated that there was a 220 square foot difference. She said she had looked up the old records and the error went back to the 1970's. She reported that the improvement value had been adjusted from \$225,804 to \$195,543 for 2023.

Chair Duncan stated that she did not have the total amount that should be adjusted for the past three years. She commented that State Statute only allowed the Board to go back three years.

Ms. Murrell said they had not calculated that.

Treasurer Specialist Accountant Teresa Mallery and Treasury Specialist III Amy Sweet entered the meeting at 9:05 a.m.

Commissioner Bruce Mattare and Commissioner Bill Brooks indicated that they agreed that any money taken in excess of the appropriate amount should be addressed.

Civil Deputy Prosecuting Attorney confirmed Chair Duncan's suggestion that the Assessor's Office figure out the valuation differences for 2022, 2021 and 2020. He noted that they could vote to approve the action today and then ratify the exact amount at a future Business Meeting.

Commissioner Mattare moved that the Board approve the request for adjustment of taxes for AIN 123602, Thistle, that the Assessor's Office work with the Treasurer's Office to adjust the tax rate for the current year, 2023, and three years past 2020, 2021 and 2022, to properly reflect the improved value of the property. 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.

Chair Duncan commented that there would be no adjustment for 2023 because the 2023 taxes had not yet come out.

Mr. Steiner, Mr. Thistle and Ms. Murrell exited the meeting at 9:07 a.m.

**Request for Adjustments – Waiver of Taxes/Penalties/Interest/AIN 300868/Post Falls Highway District (Action)**

Post Falls Highway District Deputy Clerk Hellen Furbee explained that this small lot had been deeded to them on June 20, 2023 due to its location in their right-of-way on Snowshoe Road and because there was no known owner. However, she noted that there had been back taxes, penalties and interest charged to the Highway District, which she felt was not appropriate. She stated that they had just taken possession of the lot and, as a government entity, were considered tax exempt, so she was asking that this be waived.

Chief Deputy Assessor Ben Crotinger said that they had applied the tax exempt status on the parcel for the future.

Chair Duncan stated that she had received a detailed printout of the charges, with hard costs incurred by the County in the amount of \$831. She said that the rest of the amount would be easy to waive, but that \$831 would be shouldered by the rest of the County taxpayers if the Highway District did not. She added that the Aquifer Protection District (APD) fees and Mica Kidd Island Fire Protection District fees could not be cancelled. She said there was \$475 paid out due to taking the property for tax deed purposes also and asked if this was something the Highway District could handle.

Ms. Furbee said she had not received documentation of these items and had no authorization to make a decision at this time. She stated she would have to turn the information over to the Director.

Chair Duncan said she would have the information emailed to Ms. Furbee.

Commissioner Mattare said the Board should do what it could today to correct matters and then ask the Treasurer's Office and the other involved agencies to fix the administrative issue.

Ms. Furbee remarked that it was at the County's behest that the land was deeded over to her agency. She added that the taxpayers would still end up as the source of the \$831 if the Highway District paid it.

Commissioner Brooks said that he felt that, "When we, at the County, make mistakes, we always find somebody else to pay for it." He said he did not like that and that the County should just accept the expense.

Commissioner Mattare commented that none of this was addressed when the property was deeded over; it was overlooked. He said he did not think it was appropriate to deed a property to another agency and then say they owed money on it without that being disclosed up front. He said he felt the Board should accept what costs they had to and cancel what they could.

Chair Duncan said they were able to cancel all \$2,400, but the expense would then be spread over the entire County rather than just Post Falls Highway District.

Mr. Ferguson indicated that he felt that the question was whether a government entity would ever be responsible for paying the costs in the first place. He said that, if they would not, then the charges should be waived.

Chair Duncan pointed out they would have paid APD and Fire Protection District fees.

Mr. Ferguson said that they should wait for an answer from the Highway District regarding that portion.

Chair Duncan reasoned that, even though they did not have possession of the parcel, it was still their right-of-way, so they did exercise some level of control over the area.

Mr. Ferguson stated that the owner-of-record would have been responsible for the hard costs, not someone with an easement or right-of-way.

Ms. Furbee reminded those present that the property had been listed as "owner unknown."

Mr. Ferguson said that it did not seem equitable to shift those costs on to the entity that did not hold the title at the time the costs were incurred.

Commissioner Mattare moved that the Board approve the request for an adjustment and waiver of taxes, penalties and interest for AIN 300868, with the Post Falls Highway District, in the amount of \$2,428.62. 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.

Chair Duncan acknowledged that fees were also understood to be part of the motion.

**F. 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.

**G. Adjournment (Action):** Chair Duncan adjourned the meeting at 9:17 a.m.

Respectfully submitted,

JENNIFER LOCKE, CLERK

BOCC SIGNATURE

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

Tina Ginorio, Deputy Clerk