

**Minutes of Meeting
Tax Exempt Hearing
December 20, 2012
1:30 p.m.**

The Kootenai County Board of Commissioners: Chairman Todd Tondee, Commissioner Dan Green and Commissioner Jai Nelson met to discuss the following agenda items. Also present were Civil Deputy Prosecuting Attorney R. David Ferguson and Deputy Clerk Nancy Jones.

A. Call to Order: Chairman Tondee called the meeting to order at 1:31 p.m.

B. Introductions: There were no introductions made.

C. Changes to the Agenda: There were no changes made to the agenda.

D. Old Business: There was no old business discussed.

E. New Business:

Civil Deputy Prosecuting Attorney R. David Ferguson came to request that the Board declare property owned by the Hayden Lake Evangelical Friends Church, Inc. (Friends Church) as tax exempt under *Idaho Code* §63-602(b). Mr. Ferguson explained that the 5.219 acre parcel is to be used for religious services and recreational purposes, including a church summer camp, group meetings, and youth retreats. Mr. Ferguson's research indicated that Friends Church is indeed a bona fide Idaho non-profit, religious corporation in good standing with the Idaho Secretary of State, and therefore the property qualifies for tax exempt status.

Commissioner Green moved to approve tax exempt status for Hayden Lake Evangelical Friends Church, parcel number 53N04W315650/AIN 130499, tax exempt status. Commissioner Nelson seconded the motion. There being no further discussion, Deputy Clerk Jones called the roll:

Commissioner Nelson:	Aye
Commissioner Green:	Aye
Chairman Tondee:	Aye

The meeting was adjourned at 1:36 p.m.

Respectfully submitted,

CLIFFORD T. HAYES, CLERK

BY: _____
Nancy A. Jones, Deputy Clerk