

Minutes of Meeting
Tax Exempt Hearing
Koinonia House Inc. – AIN 193330
May 14, 2013
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 1:34 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 personal property owned by Koinonia House, Inc., as tax exempt under *Idaho Code* §63-602(b). Mr. Ferguson explained that the list of personal property appeared reasonable for use by a church, and that his review of additional documentation found the request to be in accordance with Idaho Code regulations for tax exemption. Furthermore, Mr. Ferguson's research indicated that Koinonia House, Inc., is a bone fide non-profit, religious corporation in good standing with the Idaho Secretary of State, supporting the recommendation for approval of the application.

Chairman Tondee shared that his wife was previously employed by Koinonia House, Inc., but clarified that he has no current association with the organization. Chairman Tondee added that he would not benefit financially from the decision to approve the application, and that he felt comfortable taking part in the Board's decision on this matter. Commissioner Nelson also noted that she has extended family with business ties to Koinonia House, Inc., but that her family would not benefit financially from this decision.

The Board questioned the necessity of the request before them, noting that under new legislation, no personal property taxes would be assessed, as the assets listed are already under the \$100,000 allowable value for tax exemption. Chief Deputy Assessor Richard Houser noted that this application was received after the April 15, 2013, deadline for 2013 exemption. As a result, this application would only be applicable for the 2014 assessment, unless the Board decided to issue a retroactive exemption. The Board verified with Mr. Houser that the 2013 tax bill would still result in zero liability for the applicant, due to the new tax exemption limits. Commissioner Green felt that the application should be considered, regardless of the redundant nature of the request due to the recent changes in legislation, and the Board agreed with that assessment.

Commissioner Green moved to approve tax exempt application for Koinonia House, Inc., Parcel No. EPNP00006004/ AIN 193330, for fiscal year 2014. 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 motion carried.

The meeting was adjourned at 1:47 p.m.

Respectfully submitted,

CLIFFORD T. HAYES, CLERK

BY: _____
Nancy A. Jones, Deputy Clerk