

Minutes of Meeting
Tax Exempt Hearing
City of Spirit Lake – AIN 322575
May 14, 2013
1:00 p.m.

The Kootenai County Board of County Commissioners: Chairman Todd Tondee and Commissioner Jai Nelson met to discuss the following agenda items. Also present were Civil Deputy Prosecuting Attorney R. David Ferguson, Chief Deputy Assessor Richard Houser and Deputy Clerk Michael Beaver. Commissioner Dan Green was excused.

- A. Call to Order:** Chairman Tondee called the meeting to order at 1:00 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 noted that the City of Spirit Lake presented an application, in accordance with *Idaho Code §63-602A*, requesting that the Board declare property (Parcel No. 0K273001002B/AIN 322575) now owned by the City, as tax exempt. The .1610 acre strand, adjacent to the Fireside Lodge, was acquired in January, 2013, and its intended use is as a City Park. Mr. Ferguson also stated that, under *Idaho Code §63-602A*, property belonging to a municipal corporation is exempt from taxation by the County, and he recommended that the Board approve the City of Spirit Lake's request. Chief Deputy Assessor Richard Houser verified the property's location.
Commissioner Nelson moved to approve the application by the City of Spirit Lake for tax exemption on the noted property, AIN 322575. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Jones called the roll:
Commissioner Nelson: Aye
Commissioner Green: Excused
Chairman Tondee: Aye
The motion carried.
- F. Staff Reports:** There were no staff reports.
- G. Public Comment:** This section is reserved for citizens wishing to address the Board regarding a County related issue. There was no public comment.

The meeting was adjourned at 1:04 p.m.

Respectfully submitted,

CLIFFORD T. HAYES, CLERK

BY: _____
Michael Beaver, Deputy Clerk