

Minutes of Meeting
Tax Exempt Revocations
July 8, 2013
9:00 a.m.

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

A. Call to Order: Chairman Tondee called the meeting to order at 9:03 a.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:

The Board of Equalization (BOE) engaged in a discussion concerning the separate roles which are played by the Board of County Commissioners (BOCC) and the BOE with regard to the tax exemption process. Civil Deputy Prosecuting Attorney R. David Ferguson stated that, as per changes in *Idaho Code* §63-511, it is the role of the BOCC to approve or revoke tax exempt status, although any appeals to those decisions must be handled by the BOE. Administrative Secretary Stephanie Clark noted that timely consideration was required, as July 8, 2013, was the application deadline this year.

At 9:07 a.m., Chairman Tondee adjourned the BOE portion of the meeting and called the meeting to order under the authority of the BOCC.

Four tax exempt status revocations were considered: Veterans of Foreign Wars (VFW) Post 3603, Coeur d'Alene Shrine Club, VFW Post 1473, and Gates of Praise Assembly. Ms. Clark explained that each entity had been notified of the pending revocation order by both telephone and by mail. Ms. Clark supplied the Board with a tracking log of contact dates and actions, and clarified the various methods that were used in attempting to locate contacts for each entity (e.g. phone directories, previous applications, and internet searches). In response to a question from Commissioner Green, Ms. Clark clarified that VFW Post 3603 had submitted a partial renewal application, but that the required worksheet was not included.

Commissioner Green moved to revoke the tax exempt status of the VFW Post 3603 (AIN 131603), due to lack of a current application. 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.

Commissioner Green moved to revoke the tax exempt status of the Coeur d'Alene Shrine Club (AIN 197752), due to lack of a current application. Commissioner Nelson seconded the motion. There being no further discussion, Deputy Clerk Jones called the role:

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

The motion carried.

In response to an earlier question from Commissioner Nelson, Mr. Ferguson noted that he had reviewed *Idaho Code* §63-511, and that each of the entities under consideration would have thirty (30) days (from the mailing date of the revocation order) to appeal the Board's decision. The Board asked Ms. Clark to amend the order form to clearly reflect this information.

Commissioner Green moved to revoke the tax exempt status of the VFW Post 1473 (AIN 102921), due to lack of a current application. Commissioner Nelson seconded the motion. There being no further discussion, Deputy Clerk Jones called the role:

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

The motion carried.

Commissioner Green moved to revoke the tax exempt status of the Gates of Praise Assembly (AIN 114364 and AIN 105111), due to lack of a current application. Commissioner Nelson seconded the motion. There being no further discussion, Deputy Clerk Jones called the role:

Commissioner Nelson: Aye
Commissioner Green: Aye
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 9:18 a.m.

Respectfully submitted,

CLIFFORD T. HAYES, CLERK

BY: _____
Nancy A Jones, Deputy Clerk