

Minutes of Meeting
Tax Exempt Application Hearing
July 9, 2013
1:00 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 Chief Deputy Assessor Richard Houser, Civil Deputy Prosecuting Attorney R. David Ferguson and Deputy Clerk Brandie Bradley.

- A. Call to Order:** Chairman Tondee called the meeting to order at 1:02 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:**

1. Shiloh Missionary Baptist Church/AIN 178981

Civil Deputy Prosecuting Attorney R. David Ferguson came to present a tax exempt application for Shiloh Missionary Baptist Church under *Idaho Code* §63-602(B). Mr. Ferguson advised that the property owned by Shiloh Missionary Baptist Church, Parcel No. P6900012007A/AIN 178981 is located at 506 E. 5th Street, Post Falls, Idaho. Shiloh Missionary Baptist Church is a religious corporation registered with the Idaho Secretary of State and uses these premises for worship and bible studies. Mr. Ferguson explained that the property is exempt under *Idaho Code* §63-602(B), but that Pastor William Culp has not provided a copy of the IRS tax exempt 501(C)(3) form, which Mr. Ferguson requested in May 2013.

Commissioner Green moved to continue the tax exempt application submitted by Shiloh Missionary Baptist Church, with direction to the Board's staff to contact the applicant for follow up on the form request that was previously made by Mr. Ferguson. Commissioner Nelson seconded the motion. There being no further discussion, Deputy Clerk Bradley called the roll:

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

The motion carried.

2. Kootenai Bridge Academy Inc./AIN 117022

Mr. Ferguson came to request that the Board declare property owned by Kootenai Bridge Academy Inc. as tax exempt under *Idaho Code* §63-602(E). Mr. Ferguson explained to the Board that this property, Parcel No. C5940036001A/AIN 117022 , located at 606 River Avenue, Coeur d'Alene, Idaho, was purchased by the Bridge Academy in February 2013, and is being used for educational purposes. Mr. Ferguson recommended that the Board declare the property as tax exempt per *Idaho Code* §63-602(E).

Commissioner Green moved to approve the tax exempt application submitted by Kootenai Bridge Academy, for AIN 117022. Commissioner Nelson seconded the motion. There being no further discussion, Deputy Clerk Bradley called the roll:

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

The motion carried.

3. St. Vincent de Paul/Meadowood Glenn II Ltd./AIN 148431

Mr. Ferguson came to request that the Board declare property owned by St. Vincent DePaul/Meadowood Glenn II Ltd. as tax exempt under *Idaho Code* §63-602(GG) Mr. Ferguson advised that this property, Parcel No. P7800009006A/AIN 148431, is located at 1183 E. 3rd Avenue, Post Falls, Idaho. Mr. Ferguson explained that, at this time, St. Vincent de Paul is only requesting tax exempt status for lots 6 through 12 on Block 9. This property is used for low income housing, and is owned, managed, and operated by St. Vincent de Paul, which is an Idaho non-profit corporation and an IRS recognized 501(c)(3) tax exempt entity. Mr. Ferguson stated that the property meets all ownership and leasing requirements of *Idaho Code* §63-602(GG), and should be granted tax exempt status.

Commissioner Green moved to approve the tax exempt application submitted by St. Vincent de Paul/Meadowood Glenn II Ltd. for AIN 117022. Commissioner Nelson seconded the motion. There being no further discussion, Deputy Clerk Bradley called the roll:

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 1:18 p.m.

Respectfully submitted,

CLIFFORD T. HAYES, CLERK

BY: _____

Brandie Bradley, Deputy Clerk