

Minutes of Meeting
BOE Tax Exempt Application Hearings
August 6, 2013
1:00 p.m.

The Kootenai County Board of Equalization: Chairman Todd Tondee and Commissioner Dan Green met to discuss the following agenda items. Also present were Civil Deputy Prosecuting Attorney R. David Ferguson and Deputy Clerk Patti Marland-Stevens. Commissioner Jai Nelson was excused.

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:

1. Stem Charter Academy/AIN 325576

Civil Deputy Prosecuting Attorney R. David Ferguson asked that the Board declare property owned by Stem Charter Academy as tax exempt under *Idaho Code* §63-602E. There was a prior question as to whether or not there were any structures on the property and when the buildings were placed. The structure in question was omitted on the occupancy rolls in 2012, per Chief Deputy Assessor Richard Houser. It was found that there is a structure on the property, which is being utilized as a school. Mr. Ferguson noted that pursuant to *Idaho Code* §63-317, the Academy will have to apply for cancellation of back taxes for the previous year. Mr. Ferguson recommended that the Board grant Stem Charter Academy tax exempt status, effective as of tax year 2013.

Commissioner Green moved to approve the tax exempt application for Stem Charter Academy, AIN 325576. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Marland-Stevens called the roll:

Commissioner Nelson: Excused

Commissioner Green: Aye

Chairman Tondee: Aye

The motion carried.

2. Kootenai Humane Society/AIN 318673

Mr. Ferguson came to request that the Board declare property owned by the Kootenai Humane Society as tax exempt under *Idaho Code* §63-602C. There was discussion as to classification of real property when situated on leased land. The property in question, AIN 318673, is a building owned by Kootenai Humane Society, which is situated on land (AIN 113361) owned by, and leased from, the County, as explained in a communiqué dated July 10, 2013 from Chief Deputy Assessor Richard Houser. Mr. Ferguson recommended that the Board grant the Kootenai Humane Society tax exempt status for AIN 318673, as previously granted to the mobile home AIN 256633, which is also owned by the Kootenai Humane Society and located on the same County owned property.

Commissioner Green moved to grant Kootenai Humane Society tax exempt status for AIN 318673, which is personal property located on a County owned parcel (AIN 113362). Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Marland-Stevens called the roll:

Commissioner Nelson: Excused

Commissioner Green: Aye

Chairman Tondee: Aye

The motion carried.

E. New Business:

1. Roman Catholic Diocese of Boise/AIN 325571

Mr. Ferguson came to request that the Board declare property owned by the Roman Catholic Diocese of Boise as tax exempt under *Idaho Code* §63-602E. Mr. Ferguson's research indicated that the Diocese is a religious corporation, which has operated an accredited elementary school at this location since 1997. Furthermore, they are a non-profit 501(c)3 entity currently in good standing with the Idaho Secretary of State. Mr. Ferguson reported that the property is used exclusively for non-profit educational purposes, and recommended that the Board grant the Roman Catholic Diocese of Boise tax exempt status.

Commissioner Green moved to grant the Roman Catholic Diocese of Boise, AIN 325571, tax exempt status, as it applies to *Idaho Code* §63-602E. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Marland-Stevens called the roll:

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

The motion carried.

2. North Idaho College/AIN 174950

Mr. Ferguson asked that the Board declare the 11,533 square foot portion of the property (AIN 174950) owned by Jacklin Land LLP, and utilized by North Idaho College (NIC), as tax exempt under *Idaho Code* §63-602E. The NIC Lease shall continue through October 31, 2015, with NIC utilizing the space for educational programs, including classroom instruction for NIC programs, Peace Officer Standards and Training (POST) academy, and graphic design. Mr. Ferguson's research indicated that no net income will be derived from use of this portion of the property, and that it is used exclusively for educational purposes or activities. Mr. Ferguson recommended that the Board grant tax exempt status for the specified portion of the building. In response to Board inquiry, Mr. Ferguson verified that as a leased property, the tax exemption will be credited to Jacklin Land LLP with a pass-through to the lessee (NIC), as addressed under *Idaho Code* §63-602E, as well as in the Lease Agreement.

Commissioner Green moved to grant North Idaho College partial tax exempt status on the property leased, AIN 174950, as consistent with *Idaho Code* §63-602E. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Marland-Stevens called the roll:

Commissioner Nelson: Excused
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: _____
Patti Marland-Stevens, Deputy Clerk