Minutes of Meeting
Tax Exempt Applications
September 3, 2013
1:00 p.m.

The Kootenai County Board of Equalization: Chairman Todd Tondee, Commissioner Jai Nelson and Commissioner Dan Green met to discuss the following agenda items. Also present were Civil Deputy Prosecuting Attorney R. David Ferguson, Trinity Church Pastor Stuart Bryan, and Deputy Clerk Nancy Jones.

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. Set Apart Discipleship / AIN 323180
   Civil Deputy Prosecuting Attorney R. David Ferguson came to present a tax exemption request from Set Apart Discipleship, Incorporated, with reference to AIN 323180 (1222 N. 6th Street, Coeur d'Alene). Mr. Ferguson's research indicated that Set Apart Discipleship is a religious corporation that was established, per their Articles of Incorporation, on March 4, 2013. Set Apart Discipleship acquired the property on July 17, 2013, and is currently registered and in good standing with the Idaho Secretary of State (as of March 2013). Documentation supplied to the County indicated that Set Apart Discipleship had submitted an application with the Internal Revenue Service, requesting classification as a tax exempt 501(c)(3) entity, although approval confirmation was not yet available. Mr. Ferguson reported that the stated use of the property appeared to be that which was exclusively for, or in furtherance of, a combination of religious, educational or recreational purposes or activities of a religious organization, and recommended that the Board declare property owned by Set Apart Discipleship, Incorporated, as tax exempt under *Idaho Code* §63-602(b).

Commissioner Green moved to grant tax exempt status to Set Apart Discipleship, for AIN 323180. 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.

2. Trinity Church / AIN 132458
   Civil Deputy Prosecuting Attorney R. David Ferguson came to present a tax exemption request from Trinity Church, with reference to AIN 132458 (720 E. Poplar Avenue, Coeur d'Alene). Mr. Ferguson stated that Trinity Church, or its predecessor (St. Brendan's), had been the assessed owner of the property since 2006. Mr. Ferguson's research indicated that Trinity Church was in good standing with the Idaho Secretary of State (as of 2008), and was registered as an unincorporated religious non-profit association. Further, Mr. Ferguson stated that Trinity Church appeared to be a *bona fide* tax exempt entity. The application indicated that, as of January 1, 2013, the subject property was being used as a place of worship and for religious activities, and that the property would not be used for any commercial purposes. Mr. Ferguson reported that the property ownership was held by a religious, non-profit association, and that the stated use of the property appeared to be exclusively for, or in furtherance of, a combination of religious, educational or recreational purposes or activities of a religious organization. Therefore, based on the information provided, Mr. Ferguson suggested that Trinity Church would qualify for tax exemption under *Idaho Code* §63-602(b). Pastor Stuart Bryan stated that the Church was still in the midst of completing the permit process and remodeling the property, and that they hoped to be providing worship services and church related activities by October 2013. In response to a question from Mr. Ferguson, Pastor Bryan clarified that the property was not yet being utilized. Chairman Tondee explained that statute requires a tax exempt property to be used for specific purposes, and that the application could be held until the church is fulfilling their intended purpose(s), as a religious association. Further, Chairman Tondee explained that a continuation of the application process would require consideration for the 2014 Tax Year, and that any cancellation of 2013 taxes, due to the tax exempt status of the Church, could only be considered under a separate application process.

Commissioner Green moved to continue consideration of the tax exempt application for Trinity Church, with regard to AIN 132458, to a date uncertain. 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.

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 1:22 p.m.

Respectfully submitted,

CLIFFORD T. HAYES, CLERK

BY:_____
Nancy A. Jones, Deputy Clerk