

**Minutes of Meeting  
Tax Exempt Applications  
October 23, 2013  
1:00 p.m.**

The Kootenai County Board of County Commissioners: Chairman Todd Tondee, Commissioner Dan Green, and Commissioner Jai Nelson met to discuss the following agenda items. Also present were Calvary Chapel Rathdrum Prairie President/Pastor Cory Kirkham, Chief Deputy Assessor Richard Houser, Civil Deputy Prosecuting Attorney R. David Ferguson, and Deputy Clerk Nancy Jones.

**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:**

1. *Calvary Chapel Rathdrum Prairie / AIN 185892*

Civil Deputy Prosecuting Attorney R. David Ferguson came to present a tax exemption request from Calvary Chapel Rathdrum Prairie, Inc. (Calvary Chapel), with reference to AIN 185892 (15050 N. Mill Street, Rathdrum, Idaho). Calvary Chapel acquired the property on July 12, 2013. Mr. Ferguson's research indicated that Calvary Chapel is a religious corporation that is currently registered and in good standing with the Idaho Secretary of State as a tax exempt 501(c)(3) entity, and that it has existed as such since 2002. Chief Deputy Assessor Richard Houser stated that, as of January 1, 2013, a residential building and other outbuildings were present on the property, and that the Assessor's Office had not personally confirmed that those buildings had been razed. Mr. Houser stated that he would ensure follow up by the Assessor's Office with regard to this question. Calvary Chapel Rathdrum Prairie President/Pastor Cory Kirkham confirmed that those buildings were demolished, and offered to present photos as evidence of this fact. In response to a question from Mr. Houser, Chairman Tondee verified that this exemption will be in effect for Tax Year 2014.

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 Calvary Chapel Rathdrum Prairie, Inc. as tax exempt under *Idaho Code* §63-602(b).

Commissioner Green moved to approve the tax exempt application and grant tax exempt status to Calvary Chapel for AIN 185892, based upon *Idaho Code* §63-602(b). 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 1:05 p.m.

Respectfully submitted,

CLIFFORD T. HAYES, CLERK

BY: \_\_\_\_\_  
Nancy A. Jones, Deputy Clerk