

Minutes of Meeting
Tax Exempt Application Hearing
November 26, 2013
1:00 p.m.

The Kootenai County Board of Commissioners: Chairman Pro Tem Dan Green and Commissioner Jai Nelson met to discuss the following agenda items. Also present were Candlelight Fellowship Senior Pastor Paul VanNoy, Trinity Group Homes Executive Director Robert Runkle, Chief Deputy Assessor Richard Houser, Civil Deputy Prosecuting Attorney R. David Ferguson and Deputy Clerk Brandie Bradley. Chairman Todd Tondee was excused.

- A. Call to Order:** Chairman Pro Tem Green 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:** Civil Deputy Prosecuting Attorney R. David Ferguson reviewed a request from Trinity Group Homes, Inc. and made a recommendation that the Board of County Commissioners declare property owned by Trinity Group Homes, Inc., Parcel No. PK386000020/AIN 326332, as tax exempt pursuant to *Idaho Code* §63-602(C). Mr. Ferguson explained to the Board that this property was purchased by Trinity Group Homes, Inc. on August 29, 2013, and the building was completed September 24, 2013. This property is used to provide safe and affordable housing for adults with severe and persistent mental illness. Mr. Ferguson recommended that this Tax Exempt Application be approved under *Idaho Code* §63-602(C), as the property is currently being used exclusively for subsidized, group housing for mentally ill individuals.

Commissioner Nelson moved to approve the request by Trinity Group Homes, Inc., for AIN 326332, to grant tax exemption under *Idaho Code* §63-602(C), acknowledging that Trinity Group Homes, Inc. will receive a prorated Occupancy Exemption for 2013. Chairman Pro Tem Green seconded the motion. There being no further discussion, Deputy Clerk Bradley called the roll:

Commissioner Nelson: Aye
Commissioner Green: Aye
Chairman Tondee: Excused
The motion carried.

Mr. Ferguson reviewed a request from Candlelight Fellowship Inc. and made a recommendation that the Board of County Commissioners deny the request to declare property owned by Candlelight Fellowship Inc., Parcel No. C6105000024A/AIN 124969, as tax exempt pursuant to *Idaho Code* §63-602(B). Mr. Ferguson explained to the Board that this property does not meet the requirements of the code as Candlelight Fellowship Inc. owns the property, but Candlelight Outreach Ministries, Inc. (doing business as Skate Plaza CCF), operates the business at this location. *Idaho Code* §63-602(B) requires that the owner of the real property is also the same entity which uses the property for non-profit religious purposes to be eligible for tax exempt approval. Mr. Ferguson further explained that a portion of the parking lot is used for commercial purposes and that Candlelight Fellowship Inc. is only entitled to an exemption on a pro rata basis for the non-commercial use of the parking lot. Candlelight Fellowship Senior Pastor Paul VanNoy advised the Board that Candlelight Outreach Ministries Inc. was created to keep the Skate Plaza CCF revenues and expenses separate from the Church. The Board and Mr. Ferguson held a discussion with Pastor VanNoy and advised him to seek advice from the legal counsel that represents the Church and, once these issues have been resolved, a new application for Tax Exemption can be submitted.

Commissioner Nelson moved to deny the tax exempt request by Candlelight Fellowship Inc., for AIN 124969, acknowledging that this request does not meet the requirements of *Idaho Code* §63-602(B), as the property is not operated by the applicant. Chairman Pro Tem Green seconded the motion. There being no further discussion, Deputy Clerk Bradley called the roll:

Commissioner Nelson: Aye
Commissioner Green: Aye
Chairman Tondee: Excused
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 1:36 p.m.

Respectfully submitted,

CLIFFORD T. HAYES, CLERK

BY: _____
Brandie Bradley, Deputy Clerk