

**Minutes of Meeting
Tax Exempt Applications
December 18, 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 Candlelight Fellowship Senior Pastor Paul VanNoy, Candlelight Fellowship Treasurer Fletcher Michael, Attorney Bill Buckholdt, 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 1:03 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:**

Candlelight Fellowship Inc./AIN 124969

Civil Deputy Prosecuting Attorney R. David Ferguson reviewed a request from Candlelight Fellowship Inc. and made a recommendation that the Board of County Commissioners approve 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 is owned by Candlelight Fellowship Inc., but is leased to Candlelight Outreach Ministries, Inc. (doing business as Skate Plaza CCF), which operates the business at this location. *Idaho Code* §63-602(C) provides that property leased for a non-profit purpose is entitled to a tax exemption. Candlelight Fellowship Senior Pastor Paul VanNoy provided the Board with an overview of the religious activities that take place at the Skate Plaza building.

Commissioner Green moved approve the tax exempt request by Candlelight Fellowship Inc., for AIN 124969, based on *Idaho Code* §63-602(B) and *Idaho Code* §63-602(C). 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.

Shiloh Missionary Baptist Church/AIN 178981

Mr. Ferguson also came to present a tax exempt application for Shiloh Missionary Baptist Church. 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) and that Pastor William Culp has provided adequate proof that Shiloh Missionary Baptist Church is a non-profit organization.

Commissioner Green moved to approve the tax exempt request by Shiloh Missionary Baptist Church, for AIN 178981, based on *Idaho Code* §63-602(B). 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 1:29 p.m.

Respectfully submitted,

PAT RAFFEE, CHIEF DEPUTY CLERK

BY: _____

Brandie Bradley, Deputy Clerk