

Minutes of Meeting
Tax Exempt Applications
January 22, 2014
1:00 p.m.

The Kootenai County Board of Commissioners: 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, Chief Deputy Assessor Rich Houser, and Deputy Clerk Nancy Jones.

- A. **Call to Order:** Chairman Tondee called the meeting to order at 1:04 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:**

Peace Lutheran Church / AIN 210389

Civil Deputy Prosecuting Attorney R. David Ferguson came to present a tax exempt status request from Peace Lutheran Church, with reference to AIN 210389 (8134 N. Meyer Road, Post Falls, Idaho). Mr. Ferguson's research indicated that Peace Lutheran Church acquired the property on September 18, 2012, and that the church is currently registered and in good standing with the Idaho Secretary of State. Documentation supplied to the County indicated that Peace Lutheran Church is registered with the Internal Revenue Service as a tax exempt 501(c)(3) entity. 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 Peace Lutheran Church as tax exempt under *Idaho Code* §63-602B. The Board noted that this exemption would be applied against the 2014 property tax rolls, and they acknowledged that the church has a separate request pending for cancellation of the 2013 assessed taxes. That request will be discussed at the next regularly scheduled meeting for tax cancellations.

Commissioner Green moved to grant tax exempt status to Peace Lutheran Church for AIN 210389.

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.

Veterans of Foreign Wars (VFW) Post 3603 / AIN 131603

Mr. Ferguson also presented a tax exempt status request from the Veterans of Foreign Wars (VFW) Post 3603, with reference to AIN 131603 (located on Third Street in Post Falls, Idaho). Mr. Ferguson explained that this property was acquired by the VFW in 1973, and that the property is used exclusively for, and in connection with, charitable and non-profit community services. Chairman Tondee noted that this property had previously been awarded tax exempt status, but that the status was revoked last year due to receipt of an incomplete annual application for continuance. Mr. Ferguson stated that, as a result, this request was processed as a new application, with verification that the entity named is a C-19, non-profit organization in good standing with the Idaho Secretary of State. Further, Mr. Ferguson stated that their by-laws indicate operations in accordance with the requirements of *Idaho Code* §63-602C, and he recommended that the Board grant a tax exemption on the property.

Commissioner Green moved to grant tax exempt status to the Veterans of Foreign Wars Post 3603 for AIN 131603, based on *Idaho Code* §63-602C. 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 1:15 p.m.

Respectfully submitted,

JIM BRANNON, CLERK

TODD TONDEE, CHAIRMAN

BY: _____
Nancy A. Jones, Deputy Clerk
