

**Minutes of Meeting
Tax Exempt Hearing
February 21, 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 Assessor Mike McDowell, Trinity Church Elder Ed MacBernie, and Deputy Clerk Nancy Jones.

- A. Call to Order:** Commissioner Green 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:**

Civil Deputy Prosecuting Attorney R. David Ferguson joined the meeting at 1:06 p.m.

Trinity Church Elder Ed MacBernie, Assessor Mike McDowell, and Civil Deputy Prosecuting Attorney R. David Ferguson were sworn in by Deputy Clerk Jones.

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 presented documentation supporting the assertion 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. Mr. Ferguson noted that a previous hearing had been continued as it was determined that, at the time, the property was not yet being used in accordance with tax exempt status. However, since that time, the owners have completed upgrades to the building and the stated use of the property appears to now be exclusively for, or in furtherance of, a combination of religious, educational or recreational purposes or activities of a religious organization. Mr. Ferguson reported that, based on the information provided, Trinity Church would qualify for tax exemption under *Idaho Code* §63-602(b).

Commissioner Green moved to grant tax exempt status to Trinity Church for AIN 132458, as per *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.

Assessor Mike McDowell noted that this exemption would take effect as of January 1, 2014, and that any previous taxes owed would remain due and payable.

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 1:10 p.m.

Respectfully submitted,

JIM BRANNON, CLERK

TODD TONDEE, CHAIRMAN

BY: _____
Nancy A. Jones, Deputy Clerk
