

**Minutes of Meeting
Tax Exempt Applications
March 25, 2014
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 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 1:10 p.m.
- B. Introductions:** There were no introductions made.
- C. Changes to the Agenda:** There were no changes made to the agenda.

D. New Business:

Twinlow Camp Assembly / AIN 219121

Civil Deputy Prosecuting Attorney R. David Ferguson came to present a tax-exempt status request from Twinlow Camp Assembly of the United Methodist Church, Inc. (Twinlow), with reference to AIN 219121 (rural land located near Twin Lakes in Rathdrum, Idaho). Mr. Ferguson's research indicated that Twinlow acquired the property on October 7, 2011, and that the church is currently registered and in good standing with the Idaho Secretary of State. Documentation supplied to the County indicated that Twinlow is registered with the Internal Revenue Service as a tax-exempt 501(c)(3) entity. Mr. Ferguson reported that the property is adjacent to another parcel that is owned by the church and 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. Based on these findings, Mr. Ferguson recommended that the Board declare this property as tax-exempt under *Idaho Code* §63-602B. Chief Deputy Assessor Rich Houser agreed with this assessment, noting that this is a vacant seven (7) acre parcel owned and utilized by the church for non-commercial purposes.

Commissioner Green moved to grant tax exempt status to Twinlow Camp Assembly for AIN 219121, based on the information provided and as allowed under *Idaho Code* §63-602B. 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.

The meeting was adjourned at 1:14 p.m.

Respectfully submitted,

JIM BRANNON, CLERK

TODD TONDEE, CHAIRMAN

BY: _____
Nancy A. Jones, Deputy Clerk
