

**Minutes of Meeting**  
**Tax Exempt Application Hearing**  
**August 19, 2014**  
**3:30 p.m.**

The Kootenai County Board of Commissioners: Chairman Todd Tondee and Commissioner Dan Green met to discuss the following agenda items. Also present were Chief Deputy Assessor Richard Houser, Civil Deputy Prosecuting Attorney R. David Ferguson, and Deputy Clerk Cheryl Baumann. Commissioner Jai Nelson was excused.

**A. Call to Order:** Chairman Tondee called the meeting to order at 3:35 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:**

**Christian Fellowship Chapel / Gates of Praise Assembly, Inc./AIN 114364 and 105111**

Civil Deputy Prosecuting Attorney R. David Ferguson asked the Board to consider the Tax Exempt Application submitted by Christian Fellowship Chapel, doing business as Gates of Praise Assembly, Inc. for AIN 114364 and AIN 105111. Christian Fellowship Chapel applied for tax exempt status pursuant to *Idaho Code* §63-602B for the two parcels that are located at 30340 N. 3<sup>rd</sup> Street, Athol, Idaho. Mr. Ferguson advised that Christian Fellowship Chapel is a religious non-profit corporation in good standing and that the property is being used for religious purposes in accordance with the statute. Mr. Ferguson recommended that the Board grant tax exempt status as requested by Christian Fellowship Chapel.

Commissioner Green moved to grant tax exempt status for Christian Fellowship Chapel (AIN 114364) pursuant to *Idaho Code* §63-602B. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Baumann called the roll:

Commissioner Nelson:           Excused

Commissioner Green:         Aye

Chairman Tondee:            Aye

The motion carried.

Commissioner Green moved to grant tax exempt status for Christian Fellowship Chapel (AIN 105111) pursuant to *Idaho Code* §63-602B. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Baumann called the roll:

Commissioner Nelson:           Excused

Commissioner Green:         Aye

Chairman Tondee:            Aye

The motion carried.

**Hayden Lake Friends Church / AIN 127698**

Mr. Ferguson requested that the Board consider the Tax Exempt Application submitted by Hayden Lake Evangelical Friends Church, doing business as Anthem Friends Church (AIN 127698). Mr. Ferguson stated that the property is owned by Hayden Lake Evangelical Friends Church and located at 10872 N. Government Way, Hayden, Idaho. The property is being used to house individuals that participate in the Church’s “24/7 Program”, which is transitional housing for both males and females that were incarcerated for drug and alcohol-related offenses. Mr. Ferguson advised that the property is being used for religious non-profit purposes and recommended that the Board approve the tax exempt status pursuant to *Idaho Code* §63-602B.

Commissioner Green moved to grant tax exempt status to Hayden Lake Evangelical Friends Church (AIN 127698) pursuant to *Idaho Code* §63-602B. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Baumann called the roll:

Commissioner Nelson:           Excused  
Commissioner Green:           Aye  
Chairman Tondee:               Aye

The motion carried.

Commissioner Green moved to amend the previous motion to clarify that the tax exempt status applies to the 2015 tax year, as Hayden Lake Friends Church did not have ownership of the property on January 1, 2014. Chairman Tondee seconded the motion. There being no further discussion, Deputy Clerk Baumann called the roll:

Commissioner Nelson:           Excused  
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 3:45 p.m.

Respectfully submitted,

JIM BRANNON, CLERK

TODD TONDEE, CHAIRMAN

BY: \_\_\_\_\_  
Minutes Written by  
Brandie Bradley, Deputy Clerk

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