

**Minutes of Meeting
Tax Exempt Application
February 26, 2015
1:30 p.m.**

The Kootenai County Board of Commissioners: Chairman David Stewart and Commissioner Marc Eberlein, met to discuss the following agenda items. Also present were Assessor Mike McDowell, Chief Deputy Assessor Richard Houser, Civil Deputy Prosecuting Attorney R. David Ferguson, Administrative Secretary Stephanie Clark, Coeur d'Alene Public Golf Club representative Mark Jackson, and Deputy Clerk Mary Enquist. Commissioner Green was excused.

A. Call to Order: Chairman Stewart called the meeting to order at 1:34 p.m.

B. Introductions: There were no introductions made.

C. Changes to the Agenda: There were no changes to the agenda.

D. Old Business: There was no old business discussed.

E. New Business:

Coeur d'Alene Public Golf Club Inc.-AIN 319675

Civil Deputy Prosecuting Attorney R. David Ferguson said that the Coeur d'Alene Public Golf Club Inc.-AIN 319675 is a tax exempt non-profit corporation in good standing with the Idaho Secretary of State and is entitled to the tax exempt status, as was determined in 1984, because it continues to be used as a non-profit golf course.

Coeur d'Alene Public Golf Club representative Mark Jackson said that the business was sold in 2008, went into foreclosure and bankruptcy, and the former owners got it back in August 2010 and have been paying property taxes ever since. Mr. Jackson said only recently they realized they should not be paying the property taxes.

Assessor Mike McDowell said 2015 and subsequent years should be tax exempt.

Commissioner Eberlein moved to accept the property tax exemption for 2015 and subsequent years. Chairman Stewart seconded the motion. There being no further discussion, Deputy Clerk Enquist called the roll:

Commissioner Eberlein: Aye
Commissioner Green: Excused
Chairman Stewart: Aye

The motion carried.

F. Public Comment: This section is reserved for citizens wishing to address the Board regarding a County related issue. There was no public comment.

Chairman Stewart adjourned the meeting at 1:42 p.m.

Respectfully submitted,

JIM BRANNON, CLERK

DAVID STEWART, CHAIRMAN

BY: _____
Mary Enquist, Deputy Clerk
