

Minutes of Meeting
Tax Exemption Application-Trinity Group
April 13, 2015
11:00 a.m.

The Kootenai County Board of Commissioners: Chairman David Stewart, Commissioner Marc Eberlein, 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, Administrative Secretary Stephanie Clark, and Deputy Clerk Mary Enquist.

- A. Call to Order:** Chairman David Stewart called the meeting to order at 11:00 a.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:**
Trinity Group Homes, Inc.-AIN 138448
Civil Deputy Prosecuting Attorney R. David Ferguson said it would appear that Trinity Group Homes, Inc. has met the requirements of Idaho Code §63-602C with respect to its request for tax exemption for parcel AIN 138448. Mr. Ferguson said it would be proper for the Board to grant the requested exemption.

Chief Deputy Assessor Richard Houser said the exemption will begin in 2016, but does not include the 2015 taxes. Mr. Houser said a tax waiver for the 2015 taxes will need to be addressed at a Cancellation of Taxes meeting. A discussion ensued whether Trinity Group Homes, Inc. is exempt in 2015 because of the purchase date of the property of February 27, 2015; whether for all or part of the year, as their official move in date was March 17, 2015.

The Board said this decision would be postponed and the meeting would be continued to April 15, 2015 at 1:30 p.m. so that Legal and the Assessor's staff had time to research and verify the tax exempt questions.
- 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 11:18 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

DAVID STEWART, CHAIRMAN

BY: _____
Mary Enquist, Deputy Clerk
