

Minutes of Meeting
Tax Exemption Revocation
April 15, 2015
1:30 p.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 1:32 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:**

Immaculate Conception Chapel of the Society of St. Pius X Inc./AIN 144569

At 1:33 p.m. Commissioner Eberlein excused himself from the meeting, due to a potential conflict regarding Immaculate Conception Chapel of the Society of St. Pius X Inc./AIN 144569 because he attends the Church. Chief Deputy Assessor Richard Houser said that the Immaculate Conception Chapel of the Society of St. Pius X Inc. owns parcel number AIN144569, which is 19.5 acres with no structures. Mr. Houser said in 2008 the owners were granted an exemption with Idaho Code 63-602E considering that the parcel would be used for school or educational purposes as plans were to build a private secondary school to provide overflow from the existing high school currently located at 614 E 5th Avenue, Post Falls ID. However, Mr. Houser continued, by 2014 the property was still without structures.

Civil Deputy Prosecuting Attorney R. David Ferguson quoted two relevant parts of Idaho Code 63-602E, entitled Exemption from Taxes:

- “The property is exempt from taxation: all property used exclusively for nonprofit school or educational purposes, property used for charter school purposes, and all property for which no profit is derived and which is held or used exclusively for endowment, building or maintenance purposes of schools or educational institutions.”
- “If property is used primarily for nonprofit school purposes or derived, which revenue is not related to the educational purpose for which the nonprofit school or charter school exists, the assessor shall determine the value of the entire property, of the part used for nonprofit school purposes or charter school purposes, and of the part used for such unrelated business purposes. The portion of the building used for nonprofit school purposes or charter school purposes and for business and administration of the nonprofit school or charter school shall be exempt from taxation.”

Mr. Ferguson said the statute reads very clearly about property held for building purposes. He said in 2008 the testimony was that the bare land was going to have a school built on it at some point and it is deriving no profit, then it seems to qualify under the statute. Mr. Ferguson said they have not submitted their 2015 application for tax exemption because it is not due, and if the status quo stays the same as it was when they filed in 2008, then the exemption would hold.

Commissioner Green and Chairman Stewart agreed to leave the exemption in place, but directed the Assessor’s staff to thoroughly examine the 2015 renewal application when it is submitted.

At 1:59 p.m. Commissioner Eberlein re-entered the meeting.

Continuation of April 13, 2015 Tax Exempt Application meeting for Trinity Group

Mr. Houser said this is the continuation of a Monday, April 13, 2015 Tax Exempt Application meeting regarding whether Trinity Group Homes, Inc. is exempt in 2015 because of the purchase date of the property of February 27, 2015; and whether for all or part of the year, as their official move in date was March 17, 2015. Mr. Houser said the Board had directed him and Mr. Ferguson to research the statutes to see which date would apply for the exemption, as the Assessor's office can pro-rate property taxes based on the number of months in use. After a lengthy discussion, the Board decided to pro-rate the 2015 tax exemption back to March 17, 2015, citing Idaho Code 63-602C.

Commissioner Green made a motion to approve the tax exemption application for the Trinity Group Homes Inc./AIN 138448 under Idaho Code 63-602C, and to pro-rate it back to March 17, 2015. Commissioner Eberlein seconded the motion. There being no further discussion, Deputy Clerk Enquist called the roll:

Commissioner Eberlein: Aye

Commissioner Green: Aye

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 2:06 p.m.

Respectfully submitted,

JIM BRANNON, CLERK

DAVID STEWART, CHAIRMAN

BY: _____
Mary Enquist, Deputy Clerk
