

**Minutes of Meeting
Developers Infrastructure Exemption
April 20, 2015
10:00 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 Assessor Mike McDowell, Chief Deputy Assessor Richard Houser and Computer Coordinator Deena Cox, Administrative Secretary Stephanie Clark, and Deputy Clerk Mary Enquist.

- A. Call to Order:** Chairman David Stewart called the meeting to order at 10:00 a.m.
- B. Introductions:** There were no introductions.
- C. Changes to the Agenda:** There were no changes to the agenda.
- D. Old Business:** There was no old business discussed.
- E. New Business:**

Approval of the §63-602W(4) Developers Infrastructure Exemption Applications for 2015:

- 1. Threadgill – Williams Grove**
- 2. Walde Construction – Lost Creek Estates**
- 3. Turnipseed – Double T Estates**
- 4. Cunningham – The Circuit at Seltice**
- 5. Cunningham – Riviera Walk at Riverside**

Chief Deputy Assessor Richard Houser said the Legislature passed a bill in 2012 in which developers who were holding their properties in inventory could exempt a portion of the value. Mr. Houser said the Legislature amended the law in 2013, and the exemption is now 75% of each inventoried parcel's value. He said the developers are supposed to state the value to the Assessor's office, and that the parcels were to remain partially tax exempt until closing. He said the 75% exemption is based on values of the parcels as if the infrastructure was in place.

Mr. Houser said for developers to be considered for this exemption, they provide costs for:

- Electricity
- Sewer or septic system
- On-site utilities
- Legal fees
- Road costs
- Roadside construction costs
- Concrete work costs
- Off-site engineering fees

Mr. Houser said that the Assessor's office cannot grant this exemption without Board approval.

Commissioner Green moved to approve the 2015 Developers Infrastructure exemption applications for Threadgill-Williams Grove; Walde Construction-Lost Creek Estates; Turnipseed-Double T Estates; Cunningham-The Circuit at Seltice and Cunningham-Riviera Walk at Riverside. Commissioner Eberlein seconded the motion. There being no further discussion, Deputy Clerk Enquist called 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.

With no further business, Chairman Stewart adjourned the meeting at 10:27 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

DAVID STEWART, CHAIRMAN

BY: _____
Mary Enquist, Deputy Clerk
