

**Minutes of Meeting**  
**Tax Exempt Application**  
**April 29, 2015**  
**3:30 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 3:36 p.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:**

**Good Samaritan Rehabilitation Inc. – AIN103915**

Chairman Stewart said he is friends with Reverend Young, but that he has no conflict of interest in this item.

Chief Deputy Assessor Richard Houser said the application for tax exemption was made in a timely manner.

Civil Deputy Prosecuting Attorney R. David Ferguson said this owner is an Idaho religious, not-for-profit corporation which has been in existence since 2002. He said it is registered and currently in good standing with the Idaho Secretary of State. Mr. Ferguson said the stated use of the property appears to be consistent with Idaho Codes §63-602B and §63-602C, and that in his opinion, Good Samaritan is entitled to a tax exemption under either the religious or the charitable provisions of those codes.

Commissioner Green moved to grant tax exemption for the Good Samaritan Rehabilitation Inc.- parcel AIN103915.

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.

**Cornerstone – AIN103800 and AIN320246**

Mr. Ferguson said that Cornerstone Christian Academy, LLC (“Cornerstone”) has applied for a tax exemption pursuant to Idaho Code §63-602E for the real properties it owns at 810 Chase Road, Post Fall. However, Mr. Ferguson said Cornerstone is registered with the Idaho Secretary of State as a limited liability company, not as a non-profit business entity, and that Article 3 of Cornerstone’s operating agreement provides for the allocation of “profits and losses” which is inconsistent with a non-profit entity. Therefore, Mr. Ferguson said Cornerstone does not satisfy the non-profit requirement of Idaho Code §63-602E, that the property is not being used for tax exempt purposes, and that he recommended the tax exemption for parcels AIN103800 and AIN320246 be denied.

Commissioner Green moved to deny tax exemption for Cornerstone Christian Academy, LLC (Cornerstone) parcels AIN103800 and AIN320246. 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.

Chairman Stewart adjourned the meeting at 3:56 p.m.

Respectfully submitted,

JIM BRANNON, CLERK

DAVID STEWART, CHAIRMAN

BY: \_\_\_\_\_  
Mary Enquist, Deputy Clerk

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