

**Minutes of Meeting  
Tax Exempt Application Hearing  
January 22, 2016  
9:00 a.m.**

The Kootenai County Board of Commissioners: Chairman Dan Green, Commissioner Marc Eberlein, and Commissioner David Stewart met to discuss the following agenda items. Also present were Assessor Richard Houser, Civil Deputy Prosecuting Attorney R. David Ferguson, BOCC Administrative Secretary Stephanie Clark and Deputy Clerks Alicia Lynch and Cecilia Sweet. Also present was Dan English, Executive Director for Habitat for Humanity.

- A. Call to Order:** Chairman Dan Green called the meeting to order at 9:00 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:**

**Habitat for Humanity North Idaho/AIN 331837/2016**

**Habitat for Humanity North Idaho/AIN 300243/2016**

Civil Deputy Prosecuting Attorney R. David Ferguson advised the Board of the Idaho Code 63-602(C) tax exempt provision, which states if a property belonging to any fraternal, benevolent, or charitable corporation or society that owns property and was put to a tax exempt use then the property would be tax exempt. Mr. Ferguson explained the sole purpose of Habitat for Humanity was to purchase the property, develop it and sell it to a new qualified owner. He concluded Habitat for Humanity was a non-profit organization in good standing with the Secretary of State, and had an Internal Revenue Service (IRS) 501C nonprofit status, which met the tax exempt provision.

Chairman Green surmised that the key term was “put to a tax exempt use” and Habitat for Humanity was meeting this purpose by developing the properties and finding qualified homeowners.

- F. Swearing in of Participants in Attendance:** Chairman Green instructed the Deputy Clerk to administer the Board of County Commissioners’ Oath to Mr. Dan English, Executive Director of Habitat for Humanity.

Mr. Dan English reported that at the Habitat for Humanity meeting on January 21, 2016, the board members approved a family to purchase the AIN 331837 property. He assured the Board of Commissioners the amount of time from purchase, development and sale of a property was normally one year and no more than two years. Mr. English noted that having a tax exempt status during the interim, while properties were being

developed, helped the organization stay financially lean. He requested tax exempt status for AIN 331837 and AIN 300243 for 2016 and he acknowledged that the property taxes had been paid for 2015.

Commissioner Eberlein moved to approve tax exempt status for AIN 331837 and AIN 300243 in 2016. Commissioner David Stewart seconded the motion. There being no further discussion, Deputy Clerk Sweet called the roll:

Commissioner Stewart: Aye  
Commissioner Eberlein: Aye  
Chairman Green: Aye  
The motion carried.

**G. Public Comment:** This section is reserved for citizens wishing to address the Board regarding a County related issue. Idaho Law prohibits Board action on items brought under this section except in an emergency circumstance. Comments related to future public hearings should be held for that public hearing. There were no public comments.

Chairman Green adjourned the meeting at 9:10 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

DANIEL H. GREEN, CHAIRMAN

BY: \_\_\_\_\_  
Cecilia Sweet, Deputy Clerk

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