

**Minutes of Special Meeting  
Tax Exempt Application Hearing  
March 14, 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 item. Also present were Chief Deputy Assessor Richard Houser, Civil Deputy Prosecutor R. David Ferguson, BOCC Administrative Secretary Stephanie Clark, and Deputy Clerk Alicia Lynch. Also present was Disability Action Center North West, Inc. Chief Executive Officer (CEO) Mark Leeper.

- A. Call to Order:** Chairman Dan Green called the meeting to order at 9:04 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:**

**Disability Action Center (DAC)-North West, Inc./ AIN 198921/ 2016 & subsequent years**

Civil Deputy Prosecutor R. David Ferguson presented DAC's request for tax exempt status pursuant to Idaho Code §63-602C because the organization provided independent living skills, peer counseling, advocacy, as well as information and referral services to individuals with disabilities. He asked if the DAC building was currently being used for the listed services, as only an active charitable service could be tax exempt.

Chairman Green instructed the Deputy Clerk to administer the County Commissioners' Oath to DAC CEO Mark Leeper.

Mr. Leeper explained that prior to March 2016 DAC had not owned the buildings they occupied and therefore did not qualify for tax exemption. He said that DAC occupied the new building as of late February 2016.

Chairman Green asked if the Board could prorate tax exemption. Chief Deputy Assessor Richard Houser said a prorated tax exemption would have to be effective March 1<sup>st</sup> as the month of February could not be divided.

Commissioner Marc Eberlein asked for clarification as to whether the services were currently provided or if they would resume in the future. He asked if a tax exemption could be revoked when an entity was closed for several months.

Chairman Green replied that by statute the tax exemption could be revoked, but he did not believe that the County could track when tax exempt entities were closed for brief periods of time.

Commissioner David Stewart moved to approve the Disability Action Center North West, Inc. / AIN 198921 application for tax exempt status beginning March 1, 2016. Commissioner Eberlein seconded the motion. There being no further discussion, Deputy Clerk Lynch called the roll:

Commissioner Stewart: Aye

Commissioner Eberlein: Aye

Chairman Green: Aye

The motion carried.

**F. 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 9:12 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

DANIEL H. GREEN, CHAIRMAN

BY: \_\_\_\_\_  
Alicia Lynch, Deputy Clerk

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