

**Minutes of Meeting**  
**Tax Exempt Application Hearing**  
**April 28, 2016**  
**11:00 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 Chief Deputy Assessor Richard Houser, Civil Deputy Prosecuting Attorney R. David Ferguson, BOCC Administrative Secretary Stephanie Clark, and Deputy Clerk Alicia Lynch.

- A. Call to Order:** Chairman Dan Green called the meeting to order at 11:00 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:**

**Compass International, Inc. /AIN 136219**

Civil Deputy Prosecuting Attorney R. David Ferguson explained that Compass International, Inc. was requesting tax exemption for an undeveloped lot with a dock that their organization uses as a Christian couples counseling retreat. He said that the organization was an approved 501(c)(3) religious non-profit entity.

Compass International, Inc. Founder & Executive Director, Bill Perkins entered the meeting at 11:03 a.m.

**Swearing In of Participants in Attendance:** Chairman Green instructed the Deputy Clerk to administer the Board of County Commissioners' Oath to Mr. Bill Perkins.

Mr. Perkins explained that the property had been provided by an individual 22 years ago for couples counseling. He said that the property owners were leaving the area and had donated the land to Compass International, Inc. to continue their work.

Commissioner David Stewart said he was in favor of approving the tax exempt status.

Commissioner Stewart moved to approve the Tax Exempt Application for Compass International, Inc. AIN 136219. Commissioner Marc 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.

**House of Prayer Church/ AIN 134140**

Mr. Ferguson said that the House of Prayer Church had owned the lot and building in Rathdrum since July 2, 2015. He explained that the Church reported conducting biweekly services and classes dedicated to spiritual growth and development as of January 1, 2016. He said that the Church was a bona fide non-profit with 501(c)(3) status and was not using the property for any commercial purposes. Chief Deputy Assessor Richard Houser added that the property had been previously owned by a different church with tax exempt status.

Commissioner Stewart moved to approve the House of Prayer Church/ AIN 134140 Tax Exemption Application. 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.

- A. 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 11:14 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

DANIEL H. GREEN, CHAIRMAN

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

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