

**Minutes of Meeting**  
**Tax Exempt Application Hearing**  
**May 11, 2016**  
**1:30 p.m.**

The Kootenai County Board of Commissioners: Chairman Dan Green and Commissioner Marc Eberlein 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. Also present was Habitat for Humanity of North Idaho Executive Director Dan English and citizen Ronald Bockstruck. Commissioner David Stewart was excused.

- A. Call to Order:** Chairman Dan Green called the meeting to order at 1:30 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:**

**Stem Charter Academy/ AIN 330896**

Civil Deputy Prosecuting Attorney R. David Ferguson clarified that the Stem Charter Academy said they were using the empty lot for parking, which qualified for tax exempt status because it was used in conjunction with the tax exempt school.

Commissioner Marc Eberlein moved to approve the Tax Exempt Application for Stem Charter Academy/ AIN 330896. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Lynch called the roll:

Commissioner Stewart:           Excused  
Commissioner Eberlein:        Aye  
Chairman Green:                Aye

The motion carried.

Citizen Leslie Duncan entered the meeting at 1:34 p.m.

**Hayden Bible Church/ AIN 125434**

**Swearing In of Participants in Attendance:** Chairman Green instructed the Deputy Clerk to administer the Board of County Commissioners' Oath to Habitat for Humanity of North Idaho Executive Director Dan English and citizen Ronald Bockstruck.

Mr. Ferguson requested clarification regarding the use of AIN 125434. Chairman Green asked if there was a structure on the lot.

Citizen Ronald Bockstruck explained that the November 2015 Windstorm had knocked two fir trees onto the structure and the building had since been removed. He said that the lot was now a parking lot for the Hayden Bible Church.

Commissioner Eberlein moved to approve the Tax Exempt Application for Hayden Bible Church/ AIN 125434. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Lynch called the roll:

Commissioner Stewart: Excused

Commissioner Eberlein: Aye

Chairman Green: Aye

The motion carried.

Citizen Amber Van Linge entered the meeting at 1:37 p.m.

### **Habitat for Humanity of North Idaho/ AIN 105086 and AIN 108918**

Habitat for Humanity of North Idaho Executive Director Dan English said that AIN 105086 was a lot that would be developed into a single home and that when construction was completed the parcel would return to the County's tax roll. He explained that AIN 108918 would be developed into multiple structures and could take several years to complete.

The Commissioners discussed how the tax exempt status would be affected by subdividing the parcel.

Chief Deputy Assessor Richard Houser confirmed that once AIN 108918 was divided Habitat for Humanity would need to re-apply for tax exempt status for each parcel.

Commissioner Eberlein moved to approve the Tax Exempt Applications for Habitat for Humanity of North Idaho/ AIN 105086 and AIN 108918. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Lynch called the roll:

Commissioner Stewart: Excused

Commissioner Eberlein: Aye

Chairman Green: Aye

The motion carried.

### **Heart of the City Church/ AIN 201529**

**Swearing In of Participants in Attendance:** Chairman Green instructed the Deputy Clerk to administer the Board of County Commissioners' Oath to citizen Amber Van Linge.

Mr. Ferguson requested clarification regarding the application's claims that the parcel was under renovation and that the rental spaces on the property were no longer being used commercially.

Citizen Amber Van Linge explained that the Heart of the City Church took temporary residence on the parcel the weekend of March 19, 2016, and became permanent residents in the last week of April. She said that the commercial use had ended in April.

Mr. Ferguson said that the described functions of the outbuildings qualified for tax exempt status. Mr. Houser confirmed that City Church's request was processed in time to meet 2016 tax exemption deadlines.

Citizen Ben Toews entered the meeting at 1:48 p.m.

Commissioner Eberlein moved to approve the Tax Exempt Application for the Heart of the City Church/ AIN 201529. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Lynch called the roll:

Commissioner Stewart:           Excused  
Commissioner Eberlein:        Aye  
Chairman Green:                Aye

The motion carried.

Mr. Houser cautioned the attendees that the Assessor's office was in the process of printing assessment notices, and that they might receive a notice which did not reflect the Board's decisions today. He said corrected assessments would be processed at the end of May.

**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 1:53 p.m.

Respectfully submitted,

JIM BRANNON, CLERK

DANIEL H. GREEN, CHAIRMAN

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

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