

**Minutes of Meeting**  
**Requests for Cancellation of Taxes**  
**October 18, 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 item. Also present were Treasurer Steve Matheson, Chief Deputy Treasurer Laurie Thomas, Chief Deputy Assessor Richard Houser, Civil Deputy Prosecuting Attorney R. David Ferguson, and Deputy Clerk Randi Davis.

- A. Call to Order:** Chairman Dan Green called the meeting to order at 11:00 a.m.
- B. Introductions:** There were no introductions made.
- C. Changes to the Agenda:** There were no changes to the agenda.
- D. Old Business:** There was no old business discussed.
- E. New Business:**

**Society of Jesus, Oregon Province/ AIN 142110/ request to cancel taxes, interest and penalties/ 2016**

Taxpayer Representatives Marc Sellers and Mark Stayer entered the meeting via telephone at 11:02 a.m.

Chairman Green stated the Society of Jesus was originally tax exempt, but failed to apply timely in 2016 causing the loss of its tax exempt status. He said the Society appealed to the Board of Equalization in 2016 to have the tax exempt status reinstated, and the appeal was denied. Chairman Green stated that the Society was requesting cancellation of taxes for 2016, but the County was unsure of the amount because approved tax levy rates had not yet been received from the State Tax Commission. He said that statute required the Board to find an undue hardship that would give reason to cancel the Society's taxes.

Mr. Sellers said the Society's request for cancellation of taxes should be viewed as an undue economic hardship. Commissioner Marc Eberlein stated Idaho Code §63-602 required an application to be submitted to receive a tax exempt status. He said the Society needed to address the reasons why it could not timely submit its application. Mr. Sellers said Idaho Code §63-711 allowed the Board to cancel taxes at any time in a regular meeting. He said that the denial of the Society's request would have detrimental effects on its charitable activities.

Chairman Green pointed out that the County had made multiple attempts to contact the Society before its tax exempt status was revoked, and was unsupportive of canceling the Society's taxes. Commissioner David Stewart asked whether there had been a

transfer in ownership of the property in 2016, and Chief Deputy Assessor Richard Houser confirmed there had not. Commissioner Stewart stated he did not believe the Society had experienced an undue hardship necessary to cancel the taxes, and was unsupportive of granting the request.

Treasurer Steve Matheson exited the meeting at 11:34 p.m.

Commissioner David Stewart moved to deny the request for cancellation of taxes for AIN 142110 made by the Society of Jesus, Oregon Province. Chairman Green seconded the motion. There being no further discussion, Deputy Clerk Davis called the roll:

Commissioner Stewart: Aye  
Commissioner Eberlein: Nay  
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 11:39 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

DANIEL H. GREEN, CHAIRMAN

BY: \_\_\_\_\_  
Randi Davis, Deputy Clerk

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