

**Minutes of Meeting**  
**Tax Exempt Revocation**  
**April 29, 2020**  
**9:00 a.m.**

The Kootenai County Board of Commissioners: Chairman Chris Fillios, Commissioner Leslie Duncan and Commissioner Bill Brooks met to discuss the following agenda items. Also present were Chief Deputy Assessor Joe Johns, BOCC Administrative Secretary Teri Johnston and Deputy Clerk Tina Ginorio. Also present were Pastor David Warnick and Kevin John from New Life Community Church, Pastor Ruben Garcia and Sharon Garcia from Cornerstone Baptist Church and Parish Administrator Emily Moore and Ann Rule from St. Luke’s Episcopal Church. Mr. Johns attended via teleconference.

**A. Call to Order:** Chairman Chris Fillios called the meeting to order at 9:03 a.m.

**B. Introductions**

**C. Changes to the Agenda (Action):** There were no changes to the agenda.

**D. Swearing in of Participants in Attendance**

Deputy Clerk Tina Ginorio swore in the participants in attendance.

**E. Business:**

**Cornerstone Baptist Church/AIN No. 203215**

Pastor Ruben Garcia of the Cornerstone Baptist Church explained that the church’s treasurer was responsible for completing the tax exemption paperwork each year but had overlooked it this year due to personal issues. He asked if anything could be done.

Commissioner Leslie Duncan said that the County had attempted to reach them four times: three letters and one phone call had been documented. She added that state law was very strict on the deadline for applications for tax exempt status; they had to be received on or before April 15.

Civil Deputy Prosecuting Attorney R. David Ferguson confirmed Commissioner Duncan’s statement and offered additional details from applicable statutes.

Father David Gortner from St. Luke’s Episcopal Church entered the meeting at 9:13 a.m.

Chairman Fillios explained the process for being included in a Requests for Cancellation of Taxes meeting and the additional process for applying for a Hardship Hearing.

Commissioner Duncan remarked that Governor Brad Little had extended a number of deadlines due to the Coronavirus pandemic and suggested that they contact him and ask if he would consider extending the deadline for tax exempt applications.

Pastor Garcia voiced understanding of the suggestions and assured the Commissioners he would follow up. He said he would see that this did not happen again in the future.

Commissioner Duncan moved that the Board approve the tax exempt revocation for Cornerstone Baptist Church, AIN 203215. Commissioner Bill Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye

Commissioner Duncan: Aye

Chairman Fillios: Aye

The motion carried.

Pastor Garcia and Sharon Garcia exited the meeting at 9:16 a.m.

**New Life Community Church/AIN Nos. 162188; 162190 & 182821**

Former Administrative Pastor David Warnick from New Life Community Church requested that the Commissioners consider opting for a process similar to jury nullification, in which an unjust law would be ignored. He asked that the Commissioners overlook or overrule the missed deadline for the tax exemption application deadline because they were known to be a valid non-profit institution.

Mr. Ferguson noted that the Board could not waive requirements of state law.

Commissioner Duncan urged the church representatives to seek assistance through the processes outlined in a Request for Cancellation of Taxes meeting or Hardship Hearing.

Chairman Fillios noted that four attempts had been made to reach out to the church in regard to the deadline. He said they had no flexibility under the current law at this point.

Commissioner Duncan moved that the Board approve the tax exempt revocation for New Life Community Church, AIN Nos. 162188, 162190 and 182821. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye

Commissioner Duncan: Aye

Chairman Fillios: Aye

The motion carried.

Chief Deputy Assessor Joe Johns explained the process and timeline for appealing a property's assessment during the upcoming Board of Equalization Hearings.

Pastor Warnick and New Life Community Church representative Kevin John exited the meeting at 9:23 a.m.

**St. Luke's Episcopal Church/AIN Nos. 116196; 128083**

Parish Administrator of St. Luke's Episcopal Church Emily Moore stated that her group had not received all the notifications for the deadline for the application for tax exempt status. She said the first one they received was on April 14, 2020 and, due to her not being able to locate a Notary Public, she had been unable to file it by the deadline on April

15, 2020. Ms. Moore said the church's treasurer had said he was certain the application had already been submitted.

Chairman Fillios said a reminder notice had been sent January 10, 2020, a phone message left on March 17, 2020 and a final notice sent April 1.

Commissioner Duncan noted that the return portion from the final notice had been received, so someone had signed for it.

Ms. Moore said she did not recognize the name/designation of the person who seemed to have signed for it.

Commissioner Duncan moved that the Board approve the tax exempt revocation for St. Luke's Episcopal Church, AIN Nos. 116196 and 128083. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye

Commissioner Duncan: Aye

Chairman Fillios: Aye

The motion carried.

Father David Gortner, Ann Rule and Ms. Moore exited the meeting at 9:29 a.m.

**Bayview Community Center Foundation/AIN Nos. 170302; 180731**

No representative of Bayview Community Center Foundation was present. Chairman Fillios commented that four notices had been sent.

Commissioner Duncan moved that the Board approve the tax exempt revocation of Bayview Community Center Foundation AIN Nos. 170302 and 180731. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye

Commissioner Duncan: Aye

Chairman Fillios: Aye

The motion carried.

**Coeur d'Alene Community Theater/AIN Nos. 120211; 132405**

No representative of Coeur d'Alene Community Theatre was present. Chairman Fillios commented that four notices had been sent.

Commissioner Duncan moved that the Board approve the tax exempt revocation for Coeur d'Alene Community Theater, AIN Nos. 120211 and 132405. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye

Commissioner Duncan: Aye

Chairman Fillios: Aye

The motion carried.

**Critical Power/AIN No. 334748**

No representative of Critical Power was present. Chairman Fillios commented that four notices had been sent.

Commissioner Duncan moved that the Board approve the tax exempt revocation for Critical Power, AIN No. 334748. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye

Commissioner Duncan: Aye

Chairman Fillios: Aye

The motion carried.

**Port of Hope/AIN No. 245814**

No representative of Port of Hope was present. Chairman Fillios commented that four notices had been sent.

Commissioner Duncan moved that the Board approve the tax exempt revocation for Port of Hope, AIN No. 245814. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye

Commissioner Duncan: Aye

Chairman Fillios: Aye

The motion carried.

**Rathdrum Citizens Committee/AIN No. 128941**

No representative of Rathdrum Citizens' Committee was present. Chairman Fillios commented that the notices had all been sent.

Commissioner Duncan moved that the Board approve tax exempt revocation for Rathdrum Citizens' Committee, AIN No. 128941. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye

Commissioner Duncan: Aye

Chairman Fillios: Aye

The motion carried.

Mr. Ferguson noted that one could infer that these had all been denied for failure to submit applications by April 15, 2020. He asked that the Chairman specifically state that for further clarification.

Chairman Fillios stated for the record that all of the cases brought before the Board today had been approved for tax exempt revocation due to applications not having been filed on time.

**F. Public Comment (Discussion):** 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 was no public comment.

**G. Adjournment (Action):** Chairman Fillios adjourned the meeting at 9:34 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

CHRIS FILLIOS, CHAIRMAN

BY: \_\_\_\_\_

Tina Ginorio, Deputy Clerk

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