

Minutes of Meeting
Tax Exempt Application Hearing
May 1, 2019
2:00 p.m.

The Kootenai County Board of Commissioners: Chair Pro Tem Leslie Duncan and Commissioner Bill Brooks met to discuss the following agenda items. Also present were Assessor Rich Houser, Chief Deputy Assessor Joe Johns, Civil Deputy Prosecuting Attorney R. David Ferguson, BOCC Administrative Secretary Teri Johnston and Deputy Clerk Tina Ginorio. Also present were Mark Boyd from Camp N-Sid-Sen, Rita Snyder from the Coeur d'Alene Carousel Foundation, Tag Jacklin from Jacklin Land Company, Joseph Filancia from The River Church and Eddie Bateman, Ann Coyne, Darin Blood and Rex Latimer from Real Life Ministries. Chairman Chris Fillios was excused.

A. Call to Order: Chair Pro Tem Leslie Duncan called the meeting to order at 2:02 p.m.

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

C. Swearing in of Participants in Attendance (by the Clerk)

Deputy Clerk Tina Ginorio administered the oath to those intending to offer testimony.

D. Business:

Camp N-Sid-Sen/AIN 112860

Assessor Rich Houser reported that the required documents had been correctly completed and submitted. He said Legal had reviewed the file and suggested it be approved.

Commissioner Bill Brooks moved that the Board approve the tax exemption for Camp N-Sid-Sen, AIN 112860. Chair Pro Tem Duncan seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks:	Aye
Chair Pro Tem Duncan:	Aye
Chairman Fillios:	Excused

The motion carried.

Civil Deputy Prosecuting Attorney R. David Ferguson pointed out an error in the agenda: there should have been a second AIN listed for Camp N-Sid-Sen: AIN 113148. He suggested a second motion be offered to cover the other AIN. Chair Pro Tem Duncan agreed.

Commissioner Brooks moved that the Board approve the tax exemption for Camp N-Sid-Sen, AIN 113148. Chair Pro Tem Duncan seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
Chair Pro Tem Duncan: Aye
Chairman Fillios: Excused

The motion carried.

Coeur d'Alene Carousel Foundation/AIN 108254

Assessor Houser reported that the required documents had been correctly completed and submitted. He noted that the carousel occupied City property but was itself not owned by the City. He said Legal had reviewed the file and suggested it be approved.

Commissioner Brooks moved that the Board approve the tax exemption for the Coeur d'Alene Carousel Foundation, AIN 108254. Chair Pro Tem Duncan seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
Chair Pro Tem Duncan: Aye
Chairman Fillios: Excused

The motion carried.

Habitat for Humanity/AIN 223031

Assessor Houser reported that the required documents had been correctly completed and submitted. He noted that the parcel was a vacant lot that was ready to be developed by the group. He said Legal had reviewed the file and suggested it be approved

Commissioner Brooks moved that the Board approve the tax exemption for Habitat for Humanity, AIN 223031. Chair Pro Tem Duncan seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
Chair Pro Tem Duncan: Aye
Chairman Fillios: Excused

The motion carried.

Jacklin Land Co./AIN 174949

Assessor Houser explained that the request for tax exemption had been filed by Jacklin Land Co. for one third of the property taxes on a building partially leased by New Beginnings. He pointed out that Jacklin Land Co. was not a non-profit organization, so would not be eligible for tax exemption. Mr. Ferguson agreed, stating that New Beginnings would have to own the property, not lease part of it, for tax exemption to apply.

Commissioner Brooks moved that the Board deny the request for tax exemption from Jacklin Land Co. for AIN 174949. Chair Pro Tem Duncan seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
Chair Pro Tem Duncan: Aye
Chairman Fillios: Excused

The motion carried.

Tag Jacklin from Jacklin Land Company exited the meeting at 2:14 p.m.

Real Life Ministries/AIN 107181

Assessor Houser explained this request was related to additional land Real Life Ministries owned and a new addition to a structure. He said the recreational fields were sometimes rented for public use, as well as used for charitable events. He stated their request appeared to meet the requirements for tax exemption.

Eddie Bateman from Real Life Ministries stated he had not participated in the swearing in at the beginning of the meeting. Clerk Ginorio administered the oath to him individually.

Mr. Bateman said that any funds accrued from renting the fields for public use would be used to partially offset the maintenance cost and would not constitute profit. Mr. Ferguson assured the Commissioners that this was appropriate for a nonprofit entity.

Commissioner Brooks moved that the Board approve the tax exemption for Real Life Ministries, AIN 107181. Chair Pro Tem Duncan seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
Chair Pro Tem Duncan: Aye
Chairman Fillios: Excused

The motion carried.

River Church, Inc./AIN 114269

Assessor Houser reported that the required documents had been correctly completed and submitted. He said Legal had reviewed the file and suggested it be approved.

Commissioner Brooks moved that the Board approve the tax exemption for the River Church, Inc. AIN 114269. Chair Pro Tem Duncan seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
Chair Pro Tem Duncan: Aye
Chairman Fillios: Excused

The motion carried.

Christ the King Lutheran Church/AIN 109022

Assessor Houser reported that the required documents had been correctly completed and submitted. He noted that the parcel was used as a community garden. He said Legal had reviewed the file and suggested it be approved.

Commissioner Brooks moved that the Board approve the tax exemption for Christ the King Lutheran Church, AIN 109022. Chair Pro Tem Duncan seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
Chair Pro Tem Duncan: Aye
Chairman Fillios: Excused

The motion carried.

First Judicial District CASA/AIN 121570

Chief Deputy Assessor Joe Johns said the parcel was a new acquisition dated March 28, 2019. Assessor Houser indicated that there were no complications associated with the request.

Commissioner Brooks moved that the Board approve the tax exemption for First Judicial District CASA for AIN 121570. Chair Pro Tem Duncan seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
Chair Pro Tem Duncan: Aye
Chairman Fillios: Excused

The motion carried.

The Ashley Foundation/AIN 231773

Assessor Houser noted that the property was used to raise crops and provide firewood for families in need. He said it appeared the intent of 63-602C had been met. He indicated the required documents had been completed and submitted and that Legal had suggested its approval.

Commissioner Brooks moved that the Board approve the tax exemption for The Ashley Foundation's parcel, AIN 231773. Chair Pro Tem Duncan seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
Chair Pro Tem Duncan: Aye
Chairman Fillios: Excused

The motion carried.

Roman Catholic Diocese of Boise/AIN 139953

Assessor Houser explained that the structure, located in Coeur d'Alene, was used as a meeting house and was part of St. Pius Church. He said it appeared to qualify under 602B. He indicated the required documents had been completed and submitted and that Legal had suggested its approval.

Commissioner Brooks moved that the Board approve the tax exemption for the Roman Catholic Diocese of Boise, AIN 139953. Chair Pro Tem Duncan seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
Chair Pro Tem Duncan: Aye
Chairman Fillios: Excused

The motion carried.

Coeur d'Alene School District

Mr. Johns explained that this application was made in relation to computer technology equipment leased by the Coeur d'Alene School District from Insight Investments, LLC. He said his office did not have the computers assessed due to their valuation and because they did not qualify under the normal methodology of assessment of personal property. Mr. Johns reported he had spoken with the Coeur d'Alene School District Director of Technology, who told him that the equipment was used in the School District, but not in any fixed location. He noted that the property owner, Insight Investments, LLC was not required to file a personal property declaration.

Assessor Houser noted that Insight Investments, LLC had not met the threshold of \$100,000, so they were exempt from making a personal property declaration. He added that any individual personal property item valued at less than \$3,000 also did not need to be reported. He concluded that there was nothing to report and therefore nothing to exempt.

Mr. Ferguson confirmed that no action could be taken in this case and no motion should be made. Chair Pro Tem Duncan and Commissioner Brooks voiced their agreement.

Developer's Infrastructure Exemption Applications:

- **Riviera Place**
- **Warren K. Industrial Park 7th Add HL241**
- **Barrington Reserve HL274**

Assessor Houser explained that the State Legislature had passed an exemption that covered properties under development into which the developer had installed infrastructure. He stated this rule reduced the assessed value by 75% for tax purposes until the lot was sold. He noted that each development listed contained parcels that would appropriately be covered under this exemption.

Mr. Ferguson noted that some of the parcels had been sold since the application for the exemption had been made and it should be understood that they do not qualify for the exemption.

Assessor Houser informed the Board that they would be approving the exemptions for the entire subdivisions and the Assessor's Office would remove the ones that did not qualify.

Commissioner Brooks moved that the Board approve the tax exemption requested for Riviera Place, Warren K. Industrial Park 7th Add HL241 and Barrington Reserve HL274. Chair Pro Tem Duncan seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
Chair Pro Tem Duncan: Aye
Chairman Fillios: Excused

The motion carried.

Agricultural Exemption Reviews

Assessor Houser explained that parcels over five acres received an agricultural exemption from the Assessor's Office; if it had been proven that they were boni fide agricultural ventures. He said that on parcels five acres or less, the property owner must prove they received income from the property and have filed it with the IRS. He provided the Commissioners a list of those applications on which the owner had proved that they filed with the IRS on income received from their property.

Assessor Houser noted that the Agricultural/Timber Assessor had informed him that there would be three more parcels that would be added to the list before the cutoff date.

A printed list of properties to be considered at this meeting was received by the Commissioners and entered into the Record.

Commissioner Brooks moved that the Board approve the agricultural exemptions as presented by the Assessor, which will be made part of the record. Chair Pro Tem Duncan seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
Chair Pro Tem Duncan: Aye
Chairman Fillios: Excused

The motion carried.

E. 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.

F. Adjournment (Action): Chair Pro Tem Duncan adjourned the meeting at 2:33 p.m.

Respectfully submitted,

JIM BRANNON, CLERK

LESLIE DUNCAN, CHAIR PRO TEM

BY: _____
Tina Ginorio, Deputy Clerk
