

Minutes of Meeting
Tax Exempt Application Hearing
May 1, 2023
2:00 p.m.

The Kootenai County Board of Commissioners: Chair Leslie Duncan, Commissioner Bruce Mattare and Commissioner Bill Brooks met to discuss the following agenda items. Also present were Chief Deputy Assessor Ben Crotinger, Civil Deputy Prosecuting Attorney R. David Ferguson, BOCC Senior Business Analyst Nanci Plouffe, BOCC Administrative Secretary Teri Johnston and Deputy Clerk Tina Ginorio. Also present were Anthem CDA Representative Tony Miller, Kootenai Classical Academy, Inc. Representative Michael Burgess, and Kootenai County Residents Daniel R. Greg and Glenn Lanker.

A. Call to Order: Chair Leslie Duncan called the meeting to order at 2:00 p.m.

B. Changes to the Agenda (Action):

Chair Duncan stated that they needed to add some extra AINs for item 3 on the agenda, because they had accidentally been left off.

Civil Deputy Prosecuting Attorney R. David Ferguson stated that this could be considered a valid "immediate need," so the Board could have a motion to add the AINs.

Commissioner Bruce Mattare moved that the Board add AINs 237524 and 119880, as an immediate need, to item 3. Commissioner Bill Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye

Commissioner Mattare: Aye

Chair Duncan: Aye

The motion carried.

C. Swearing In of Participants

Deputy Clerk Tina Ginorio swore in the participants present at the start of the meeting.

D. Business:

Pastor Ben Ortiz entered the meeting at 2:06 p.m.

Genesis Preparatory Academy/AIN 186006 (Action)

There was no representative of Genesis Preparatory Academy present.

Chair Duncan noted that this is a nonprofit corporation and that a school is under construction on the property.

Mr. Ferguson stated that 63-602(e) outlined the rules related to tax exempt status for schools. He confirmed that actual occupancy at the moment was not required, as it was

in other types of entities. He said that so long as the property is going to be used as a school, tax exempt status was appropriate.

Commissioner Bruce Mattare moved that the Board approve Genesis Preparatory Academy, AIN 186006, for tax exempt status. Commissioner Bill Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye

Commissioner Mattare: Aye

Chair Duncan: Aye

The motion carried.

Habitat for Humanity/AIN 341488 (Action)

There was no representative of Habitat for Humanity present.

Chair Duncan stated that she felt more information was needed regarding this parcel than was provided in the application.

Chief Deputy Assessor Ben Crotinger stated that he was not in possession of any more information.

Mr. Ferguson said that there was a requirement that a parcel be “put to use” for a charitable purpose and no indication of that was given.

Commissioner Brooks moved that the Board reject AIN 341488 based on Idaho Code 63-602(c). Commissioner Mattare seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye

Commissioner Mattare: Aye

Chair Duncan: Aye

The motion carried.

Immaculate Conception Chapel, Society of St. Pius/AIN 101240; 214147; 237524, 119880 (Action)

There was no representative of Immaculate Conception Chapel present.

Chair Duncan reported that there were four parcels in question, bought in January 2020. She said two of them were bare lots, used as extensions for the playing field for Immaculate Conception Academy and no income was derived from them. These were AINs 101240 and 214147.

Commissioner Mattare noted there was a partial exemption listed for AIN 237524.

Chair Duncan stated this was for the residence, where the teachers lived.

Mr. Ferguson said that he recommended a partial exemption for the teachers’ residence, for 9 months of the year. He explained that, since income is being received for rent for part of each year, despite it being below market, it would not be eligible for tax exempt

status for that period. It would be eligible for tax exempt status for the remaining 3 months of the year during which no rent was collected. He also noted that the remaining AIN, 119880, was for the Church's school maintenance shop and storage.

Commissioner Mattare moved that the Board approve tax exempt status for 119880, 202240 and 214147 and partial tax exempt status for 237524 for the three months of the year during which it did not earn income, for the Immaculate Conception Chapel, Society of St. Pius. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye

Commissioner Mattare: Aye

Chair Duncan: Aye

The motion carried.

One Place Church/147759 (Action)

There was no representative of One Place Church present.

Chair Duncan said that this location was in Post Falls. She stated that they planned to build but had not yet started; no building permit had yet been issued.

Commissioner Brooks moved that the Board deny tax exempt status for AIN 147759. Commissioner Mattare seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye

Commissioner Mattare: Aye

Chair Duncan: Aye

The motion carried.

Real Life Ministries/AIN 335478 (Action)

There was no representative of Real Life Ministries present.

Mr. Ferguson noted that the parcel would be used for religious purposes.

Commissioner Mattare moved that the Board approve Real Life Ministries, AIN 335478, for tax exempt status. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye

Commissioner Mattare: Aye

Chair Duncan: Aye

The motion carried.

Chair Duncan suggested covering item 10 on the agenda next, since there was a person present to speak.

Institute for Community at Hayden Canyon/AIN 342182 (Action)

Kootenai County Resident Glenn Lanker confirmed that no building permit had yet been requested.

Chair Duncan said she did not think, in this case, that the parcel would qualify for tax exemption until the building permit was filed.

Mr. Lanker said this would be done within the next year or two. He remarked that there were some infrastructure challenges involving the City of Hayden which needed to be met.

Commissioner Brooks moved that the Board deny the tax exempt status for the Institute for Community at Hayden Canyon, AIN 342182. Commissioner Mattare seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
Commissioner Mattare: Aye
Chair Duncan: Aye

The motion carried.

Mr. Lanker exited the meeting at 2:23 p.m.

Grace Sandpoint/AIN 125746 (Action)

Clerk Ginorio swore in Pastor Ortiz, since he had entered the meeting after the oaths had been administered originally.

Pastor Ortiz stated that this represented the parsonage for their group. He said he lived there, had his office there and received people there for counseling and other services. He confirmed that he did not pay rent.

Commissioner Mattare moved that the Board approve tax exempt status for Grace Sandpoint, AIN 125746. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
Commissioner Mattare: Aye
Chair Duncan: Aye

The motion carried.

Elevate Academy North/AIN 346186 (Action)

There was no representative of Elevate Academy North present.

Chair Duncan commented that this was a new location for this Charter School. She said it would be considered under the nonprofit requirements appropriate for parcels with educational purposes.

Commissioner Mattare moved that the Board approve tax exempt status for Elevate Academy North, AIN 346186. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
Commissioner Mattare: Aye
Chair Duncan: Aye

The motion carried.

Kootenai Humane Society dba Companion Animal Center/AIN 204773 (Action)

There was no representative of the Kootenai Humane Society dba Companion Animal Center present.

Chair Duncan reported that this was their new location; construction had been completed and operations had begun. She said it would qualify for tax exempt status since it belonged to “a fraternal, benevolent or charitable organization.”

Commissioner Brooks moved that the Board tax exempt status for Kootenai Humane Society dba Companion Animal Center, AIN 204773. Commissioner Mattare seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye

Commissioner Mattare: Aye

Chair Duncan: Aye

The motion carried.

Hauser Lake Water/AIN 327838; 184781; 189458 (Action)

There was no representative of Hauser Lake Water present.

Chair Duncan reported that these AINs were for real property, owned by Hauser Lake Water Association. She stated it was a nonprofit organization and water rights were also exempt from taxation. She said the properties were not being used for any commercial purposes.

Commissioner Mattare moved that the Board approve the tax exempt status for Hauser Lake Water, AINs 327838, 184781 and 189458. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye

Commissioner Mattare: Aye

Chair Duncan: Aye

The motion carried.

Chair Duncan noted that item 10 from the agenda had already been covered and said they would proceed to item 11.

Anthem CDA/AIN 167274; 135310(Action)

Kootenai County Resident Tony Miller reported that these parcels were used for church functions: gathering space, youth events and offices.

Commissioner Brooks moved that the Board approve the tax exempt status for Anthem CDA, AINs 167274 and 135310. Commissioner Mattare seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye

Commissioner Mattare: Aye

Chair Duncan: Aye

The motion carried.

Spirit Lake Lodge #57/AIN 106538 (Action)

Spirit Lake Lodge #57 Secretary Daniel R. Greg reported that a clerical error on his part had caused them to be denied their tax exempt status last year. He confirmed that the property was being used for the purpose stated in the documents presented.

Commissioner Mattare moved that the Board approve tax exempt status for Spirit Lake Lodge #57, AIN 106538. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
Commissioner Mattare: Aye
Chair Duncan: Aye

The motion carried.

North Idaho College/AIN 117661; 137507 (Action)

There was no representative of North Idaho College present.

Mr. Ferguson pointed out that neither parcel was being used for educational purposes; just being owned by the college was not sufficient to be judged tax exempt under statute.

Commissioner Brooks moved that the Board deny tax exempt status for North Idaho College, AINs 117661 and 137507. Commissioner Mattare seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
Commissioner Mattare: Aye
Chair Duncan: Aye

The motion carried.

Spirit Lake Baptist Church/AIN 153894 (Action)

There was no representative of Spirit Lake Baptist Church present.

Chair Duncan stated that this was undeveloped property, with no documented religious use, planned construction or building permit.

Mr. Crotinger indicated that he had no additional information to provide.

Commissioner Mattare moved that the Board deny the request for tax exempt status from Spirit Lake Baptist Church for AIN 153894. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
Commissioner Mattare: Aye
Chair Duncan: Aye

The motion carried.

Kootenai Classical Academy, Inc./AIN 341884 (Action)

Kootenai County Resident Michael Burgess stated that he was a founding board member for the Kootenai Classical Academy, Inc. He stated that the facility was under construction and they planned to take possession toward the end of July, with students expected in September 2023.

Mr. Ferguson confirmed that this case met the requirements for a school property to be declared tax exempt.

Commissioner Brooks moved that the Board approve tax exempt status for the Kootenai Classical Academy, Inc., AIN 341884. Commissioner Mattare seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
Commissioner Mattare: Aye
Chair Duncan: Aye

The motion carried.

Pine Grove Academy/AIN 174950 (Action)

There was no representative of Pine Grove Academy present.

Chair Duncan reported that the school leased this property, but it was a non-profit entity and the property was used for educational purposes.

Mr. Ferguson stated that ownership of the parcel was not required; a lease was acceptable.

Commissioner Mattare moved that the Board approve tax exempt status for Pine Grove Academy for AIN 174950. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye
Commissioner Mattare: Aye
Chair Duncan: Aye

The motion carried.

Kerr; Beutler; Torgerson; Hendricks/AIN Multiple/Developer's Infrastructure Exemptions (Action)

Chair Duncan stated that the law governing developer's infrastructure exemptions had changed a few years ago. She said that a lower tax exempt status was available for the portions of the development which had not yet been sold.

Mr. Ferguson said that the Commissioners could enter the document with all the AINs into the record, rather than reading them all off.

Mr. Crotinger stated that Hance Estates and Brantley Estates had some issues related to a lack of information in the applications. He said that the developer must still currently own the individual parcels and there were a number of AINs from these two which had

sold. He said that the Hance Estates parcels that did qualify were 11001 Brantley Road and 11025 Brantley Road.

Mr. Crotinger suggested that he provide an updated document.

Mr. Ferguson said that providing an updated list of properties should be adequate. He stated that the Commissioners could approve the ones which qualified today, as entered in the record, then put the updated document from the Assessor's Office on a consent calendar for later approval.

Commissioner Mattare moved that the Board approve the partial reduction in taxes for Kerr, Beutler, Torgerson and Hendricks, for multiple AINS, under the Developer's Infrastructure Exemptions, less Hance Estates and Brantley Estates, of which the Assessor has indicated which were eligible, with the document including all the relevant AINs into the record. Commissioner Brooks seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye

Commissioner Mattare: Aye

Chair Duncan: Aye

The motion carried.

Agriculture Exemptions/AIN Multiple (Action)

Chair Duncan stated that there was an updated document available for this item, including the AINs.

Commissioner Brooks moved that the Board approve the Agricultural Exemptions as listed in the document entered in the record. Commissioner Mattare seconded the motion. There being no further discussion, Deputy Clerk Ginorio called the roll:

Commissioner Brooks: Aye

Commissioner Mattare: Aye

Chair Duncan: Aye

The motion carried.

E. 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.

F. Adjournment (Action): Chair Duncan adjourned the meeting at 2:44 p.m.

Respectfully submitted,

JENNIFER LOCKE, CLERK

BOCC SIGNATURE

BY: _____
Tina Ginorio, Deputy Clerk