

Minutes of Meeting
Tax Exempt Application Hearing
May 9, 2018
2:00 p.m.

The Kootenai County Board of Commissioners: Chairman Marc Eberlein, Commissioner Chris Fillios, and Commissioner Bob Bingham met to discuss the following agenda items. Also present were Chief Deputy Assessor Rich Houser, Civil Deputy Prosecuting Attorney R. David Ferguson, BOCC Administrative Secretary Teri Johnston and Deputy Clerk Ronnie Davisson. Also present were citizens Mark Cartier, Don Gary, and Rich Thrasher.

- A. Call to Order:** Chairman Marc Eberlein called the meeting to order at 2:01 p.m.
- B. Introductions:** There were no introductions.
- C. Changes to the Agenda:** There were no changes to the agenda.
- D. Swearing in of Participants in Attendance (done by the Clerk)**
- E. Business:**

Mountain Lakes Bible Church/AIN Nos. 110787; 121173; 102125; 141257

Chief Deputy Assessor Rich Houser said each of the properties were located within Coeur d'Alene and all but one parcel was vacant. He said AIN 110787 did not serve a religious purpose, so it would be ineligible for the exemption.

Commissioner Chris Fillios moved to approve the tax exemption requests for Mountain Lakes Bible Church AIN Nos. 121173; 102125; 141257 with the exception of AIN 110787. Commissioner Bob Bingham seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye
Commissioner Fillios: Aye
Chairman Eberlein: Aye

The motion carried.

Worley Fire Protection District/AIN 228688

Chairman Eberlein pointed out the building Worley Fire Protection District was currently utilizing was not owned by the Fire District, rather a private entity owned the property. Mr. Houser said Worley Fire leased the improvement and that they were the applicants on file. As the property was owned by a private party, they were disqualified from receiving the exemption.

Commissioner Bingham moved to deny the request for AIN 228688. Commissioner Fillios seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye
Commissioner Fillios: Aye

Chairman Eberlein: Aye
The motion carried.

Dirne Health Centers dba Heritage Health/AIN 190862

Mr. Houser presented a request for exemption by Heritage Health. He said that they lease commercial property in the City of Coeur d'Alene and did not own the land.

Commissioner Fillios moved to deny the exemption request for AIN 190862. Commissioner Bingham seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye
Commissioner Fillios: Aye
Chairman Eberlein: Aye
The motion carried.

Roman Catholic Diocese of Boise/AIN 141324

Mr. Houser said the Roman Catholic Diocese was requesting parsonage for a church to be constructed on AIN 141324; however, they were only allowed to have one parsonage for the church, not two. Civil Deputy Prosecuting Attorney R. David Ferguson said AIN 141324 would be used as a parsonage for the Parish Priest, while the additional parcel, AIN 217561, would no longer be used as the parsonage, it would be used as office space. Further, the church did not apply for the exemption before the April 15 deadline for the office property because the category of use changed from parsonage to office space use. Mr. Ferguson clarified that AIN 141324 did in fact qualify for the exemption, but AIN 217561's exemption should be revoked.

Commissioner Bingham moved to approve the exemption for AIN 141324. Commissioner Fillios seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye
Commissioner Fillios: Aye
Chairman Eberlein: Aye
The motion carried.

Calvary Rathdrum/AIN 139295

Commissioner Bingham recused himself from this topic and exited the meeting at 2:15 p.m.

Mr. Houser said the request by Calvary Rathdrum was on a 2.75 acre property near Rathdrum and was currently vacant but would be used in the future for a church facility. He said if there were church activities taking place on the property, it could qualify for the exemption.

Citizen Mark Cartier said the parcel was currently not under construction but had been using it for church related activities, such as a bonfire and a barbeque.

Commissioner Fillios moved to approve the request for AIN 139295. Chairman Eberlein seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Excused
Commissioner Fillios: Aye
Chairman Eberlein: Aye
The motion carried.

Commissioner Bingham reentered the meeting at 2:21 p.m.

Carmel of Jesus, Mary and Joseph/AIN 183446

Mr. Houser said AIN 183446 was being utilized as a convent and would be required by statute to be exempt.

Commissioner Bingham moved to approve AIN 183446. Commissioner Fillios seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye
Commissioner Fillios: Aye
Chairman Eberlein: Abstain
The motion carried.

Mr. Ferguson, Mr. Cartier and citizens Don Gary and Rich Thrasher exited the meeting at 2:22 p.m.

Critical Power Products & Services/ERS015W30001337611

Commissioner Fillios moved to remove item number nine from the agenda. Commissioner Bingham seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye
Commissioner Fillios: Aye
Chairman Eberlein: Aye
The motion carried.

Idaho Youth Ranch/AIN 205756

Mr. Houser said AIN 205756 was a 1.675-acre parcel located in Post Falls and was currently being used as their distribution warehouse. He noted it met all the criteria to qualify for the exemption.

Commissioner Fillios moved to approve the request for AIN 205756. Commissioner Bingham seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye
Commissioner Fillios: Aye
Chairman Eberlein: Aye
The motion carried.

Matt's Place Foundation, Inc. /AIN 330114

Mr. Houser said AIN 330114 was a 0.067-acre parcel that was being used for a charitable organization for patients with ALS. He said it met Idaho Statute regarding charitable organizations and qualified for the exemption.

Commissioner Bingham moved to approve the request for AIN 330114. Commissioner Fillios seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye
Commissioner Fillios: Aye
Chairman Eberlein: Aye

The motion carried.

Goodwill Industries/AIN 131616

Mr. Houser said that AIN 131616 was a new facility that had been constructed in the City of Post Falls and falls within the confines of the Post Falls Urban Renewal District.

Commissioner Fillios moved to approve the request for AIN 131616. Commissioner Bingham seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye
Commissioner Fillios: Aye
Chairman Eberlein: Aye

The motion carried.

Spirit Lake Baptist Church/AIN 120680

Mr. Houser said AIN 120680 was a .1150-acre parcel that was currently vacant within the City of Spirit Lake. He said it was adjacent to the Spirit Lake Baptist Church and mentioned the parcel was being used for religious purposes.

Commissioner Bingham moved to approve the request for AIN 120680. Commissioner Fillios seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye
Commissioner Fillios: Aye
Chairman Eberlein: Aye

The motion carried.

Worley Historical Society/AIN 171988

Mr. Houser said this was a .1522-acre parcel within Worley and was currently being used for their Historical Society.

Commissioner Fillios moved to approve the request for AIN 171988. Commissioner Bingham seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye
Commissioner Fillios: Aye
Chairman Eberlein: Aye

The motion carried.

True North, a Church of the Nazarene/AIN 183640

Mr. Houser said this parcel currently had a church on it and did not find a reason as to why the request should be denied.

Commissioner Bingham moved to approve the request for AIN 183640. Commissioner Fillios seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye

Commissioner Fillios: Aye

Chairman Eberlein: Aye

The motion carried.

St. Vincent de Paul/AIN 102194

Mr. Houser said AIN 102194 was .7180-acre parcel that was classified as commercial land with a commercial building and said the building was used as a community center.

Commissioner Fillios moved to approve AIN 102194. Commissioner Bingham seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye

Commissioner Fillios: Aye

Chairman Eberlein: Aye

The motion carried.

Developer's Infrastructure Exemption Applications:

- a) Bluegrass Corner
- b) Crown Pointe 5th Place
- c) Garden Grove
- d) Prairie Sky
- e) Rimrock Meadows
- f) Riviera Court
- g) Timber Landing Estates
- h) Viking Estates

Mr. Houser explained the eight requests were for the Developer's Exemption, which was an exemption provided to developers for new subdivisions or developments. He said all the applications were filed in a timely manner and had supplied detailed lists of both the parcels, asking prices, and parcels that were sold, as well as the costs associated with their developments. Mr. Houser pointed out the Developers Infrastructure Exemption could be found in House Bill 519.

Commissioner Bingham moved to approve the requests for the Developer's Infrastructure Exemption Applications. Commissioner Fillios seconded the motion. There being no further discussion, Deputy Clerk Davisson called the roll:

Commissioner Bingham: Aye

Commissioner Fillios: Aye

Chairman Eberlein: 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 Eberlein adjourned the meeting at 2:37 p.m.

Respectfully submitted,

JIM BRANNON, CLERK

MARC EBERLEIN, CHAIRMAN

BY: _____
Ronnie Davisson, Deputy Clerk
