

**Minutes of Meeting**  
**Tax Exemption Appeal Hearing**  
**June 22, 2020**  
**1:00 p.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 was Deputy Clerk Tina Ginorio. Also present were Pastor Ruben Garcia and Treasurer Sharon Garcia from Cornerstone Baptist Church.

**A. Call to Order:** Chairman Chris Fillios called the meeting to order at 1:09 p.m.

**B. Swearing in of Participants in Attendance (done by the Clerk)**

Deputy Clerk Tina Ginorio swore in the participants

**C. Business (Action):**

**Cornerstone Baptist Church, AIN 203215, Appeal #20-364**

Pastor Ruben Garcia read their letter appealing the revocation of tax exempt status of Cornerstone Baptist Church. He explained the circumstances under which they missed the deadline to submit the application. Church Treasurer Sharon Garcia read from a written statement providing additional detail on their situation.

Chairman Fillios and Commissioner Leslie Duncan explained the process they should take to further pursue the appeal with the State Board of Tax Appeals or District Court. They also informed the appellants that they could come before the Board again after the tax bills were actually issued in December 2020 and request cancellation of taxes on the grounds of hardship.

Commissioner Duncan moved that the Board deny the tax exemption appeal for AIN 203215, Appeal No. 20-364, for Cornerstone Baptist Church. 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.

**D. 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.

**E. Adjournment (Action):** Chairman Fillios adjourned the meeting at 1:25 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

CHRIS FILLIOS, CHAIRMAN

BY: \_\_\_\_\_  
Tina Ginorio, Deputy Clerk

\_\_\_\_\_