

**Minutes of Meeting**  
**Tax Exempt Application Hearing**  
**April 25, 2022**  
**3:00 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 were Assessor's Office Administrative Manager Reba Grytness, Civil Deputy Prosecuting Attorney R. David Ferguson, BOCC Administrative Secretary Teri Johnston, BOCC Communications Coordinator Jonathan Gillham and Deputy Clerk Tina Ginorio. Also present were Critical Power Representatives Sheryl Johnson and Scott Pape, Trinity Church Representative Ed MacBurney, Bayview Community Center Foundation Representatives Marsha Ritzheimer and Norma Jean Knowles, MetalQuest Representative Scott Harms and Union Gospel Mission Representative Dan Green.

- A. Call to Order:** Chairman Chris Fillios called the meeting to order at 3:02 p.m.
- B. Changes to the Agenda (Action):** There were no changes to the agenda.
- C. Business:**

Deputy Clerk Tina Ginorio swore in the participants.

**Heritage Baptist Church/AIN 339077 (Action)**

Chairman Fillios confirmed that no representative of the Heritage Baptist Church was present.

Civil Deputy Prosecuting Attorney R. David Ferguson reported that the property had been purchased with the intent to build a church in the future, but it was not being so used at this time. He recommended that the request for tax exempt status be denied, per statute.

Commissioner Leslie Duncan moved that the Board deny tax exempt status for AIN 339077, Heritage 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.

**Bayview Community Center Foundation /AIN 170302 (Action)**

Commissioner Duncan stated that the Bayview Community Center Foundation qualified for tax exempt status, per statute. She listed a number of uses to which the building had been put which made approval appropriate. She noted that the group had been exempt in the past but, due to a filing error last year, they had not qualified for one year. She said this represented their reapplication.

Commissioner Duncan moved that the Board approve Bayview Community Center Foundation for tax exempt status, AIN 170302. 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.

**Hayden Bible Fellowship/AIN 148085 (Action)**

Chairman Fillios confirmed that no representative of Hayden Bible Fellowship was present.

Commissioner Duncan reported that this group bought the building last year.

Mr. Ferguson stated that they would have had to be moved into the building by April 15, 2022 in order to qualify.

Commissioner Duncan said that they had moved in before that date and the building was being used for religious purposes.

Commissioner Duncan moved that the Board approve Hayden Bible Fellowship as tax exempt, AIN 148085. 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.

Bayview Community Center Foundation Representatives Marsha Ritzheimer and Norma Jean Knowles exited the meeting at 3:07 p.m.

**Cataldo Lighthouse Ministry dba The Altar Church/AIN 104164 (Action)**

Commissioner Duncan offered to recuse herself on this item, since she attends the Altar Church. Chairman Fillios and Commissioner Brooks indicated that this was not necessary.

Commissioner Duncan stated that the land had been in use for a parking lot for the church before April 15, 2022, so it would be appropriate for it to be designated as tax exempt, per statute.

Commissioner Duncan moved that the Board approve the Cataldo Lighthouse Ministry dba The Altar Church for tax exemption on AIN 104164. 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.

**Roman Catholic Diocese of Boise/AIN 338282 (Action)**

Chairman Fillios confirmed that no representative of the Roman Catholic Diocese of Boise was present.

Commissioner Duncan stated that the building had been in use before the statutory deadline.

Mr. Ferguson confirmed that the building was in use as a parsonage for the parish priest and is the only house they were using for that purpose.

Commissioner Duncan moved that the Board approve tax exempt status for the Roman Catholic Diocese of Boise for AIN 338282. 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.

**Cup of Grace/AIN 126489 (Action)**

Chairman Fillios confirmed that no representative of the Cup of Grace was present.

Commissioner Duncan reported that the group did rent a section of the land to a food truck, so that portion would not qualify for tax exempt status. She asked Assessor's Office Administrative Manager Reba Grytness if the square footage used for the truck was available.

Ms. Grytness said she would provide that information but did not have it at the moment.

Commissioner Duncan moved that the Board approve Cup of Grace for tax exempt status for AIN 126489, minus the square footage leased to the food truck operation, with the Assessor's Office to follow up to provide the exact square footage. 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.

**Trinity Church/AIN Nos. 129654 & 137889 (Action)**

Commissioner Duncan explained that property that was not currently in use for a religious purpose would not qualify for tax exempt status.

Trinity Church Representative Ed MacBurney reported the circumstances surrounding the parcel which was not currently in use. He said the second property was in use for meetings and Church items were being stored in the garage.

Mr. Ferguson indicated that the use of the second parcel was sufficient for it to qualify for the exemption.

Commissioner Duncan moved that the Board approve tax exempt status for AIN 129654 and deny AIN 137889 for Trinity Church. 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.

**Union Gospel Mission/AIN 216954 (Action)**

Union Gospel Mission Representative Dan Green reported that all the proceeds from the Thrift Store went to support their missions.

Commissioner Duncan moved that the Board approve tax exempt status for AIN 216954 for the Union Gospel Mission. 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.

**Congregation of Mary Immaculate Queen/AIN 306030 (Action)**

Chairman Fillios confirmed that no representative of the Congregation of Mary Immaculate Queen was present.

Commissioner Duncan noted that the parcel had not been in use for an approved purpose by April 15, 2022. She said it had just been purchased and construction was expected to start in the summer.

Commissioner Duncan moved that the Board deny tax exempt status for Congregation of Mary Immaculate Queen, AIN 306030. 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. MacBurney exited the meeting at 3:20 p.m.

**Critical Power/AIN Nos. 334748 & 337611 (Action)**

Critical Power Representatives Sheryl Johnson and Scott Pape provided details regarding the function and scope of the company.

Mr. Ferguson indicated that it did not appear to qualify for tax exempt status at this time.

Commissioner Duncan moved that the Board deny tax exempt status to Critical Power AIN Nos. 334748 and 337611. 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.

Ms. Johnson and Mr. Pape exited the meeting at 3:32 p.m.

**MetalQuest/AIN 334514 (Action)**

MetalQuest President Scott Harms commented that his company was not in retail.

Commissioner Duncan said there was a \$500,000 threshold for a project site, which did not include equipment or personal property, so they would not qualify for the tax exempt status.

Mr. Ferguson confirmed that there had to be a \$500,000 capital investment in the physical plant, within the project period. He remarked that the paperwork submitted showed that there would be such an investment in the future, but it had not been made yet.

Commissioner Duncan moved that the Board deny tax exempt status for MetalQuest AIN 334514. 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.

**Developer's Infrastructure Exemption Applications: Gabrio Estates; Delcardo Village; Foxtail 5<sup>th</sup> Addition; Foxtail 6<sup>th</sup> Addition; Enclave at the Trails (Action)**

Commissioner Duncan remarked that this was an annually submitted item. She explained that the full tax was not charged to the developers because the properties had not been completed and had not been sold.

Commissioner Duncan moved that the Board approve the Developer's Infrastructure Exemption Applications, as provided. 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.

**Agricultural Exemption Reviews (Action)**

Commissioner Duncan said there was a list of thirty-six properties that had been identified as qualified for exemption by the Agricultural Appraiser.

Commissioner Duncan moved that the Board approve items one through thirty-six for the Agricultural Exemptions, as listed. 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.

**D. 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.

**E. Adjournment (Action):** Chairman Fillios adjourned the meeting at 3:40 p.m.

Respectfully submitted,

JIM BRANNON, CLERK

BOCC SIGNATURE

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