

**Minutes of Meeting**  
**Tax Exempt Revocation Appeal Hearing**  
**June 7, 2022**  
**11:00 a.m.**

The Kootenai County Board of Commissioners: Chairman Chris Fillios, Commissioner Leslie Duncan and Commissioner Bill Brooks met to discuss the following agenda item. Also present were Civil Deputy Prosecuting Attorney R. David Ferguson, BOCC Administrative Secretary Teri Johnston, BOCC Communications Coordinator Jonathan Gillham and Deputy Clerk Tina Ginorio. Also present was Kootenai County Resident Daniel R. Gregg.

- A. Call to Order:** Chairman Chris Fillios called the meeting to order at 11:04 a.m.
- B. Changes to the Agenda (Action):** There were no changes to the agenda.
- C. Business:**

**Tax Exempt Revocation Appeal Hearing/AIN 106538/Spirit Lake Masonic Lodge (Action)**

Auditor's Office Deputy Clerk Tina Ginorio swore in the appellant.

Kootenai County Resident Daniel R. Gregg indicated that he was responsible for filing documents for the Spirit Lake Masonic Lodge. He stated that he had filed for the tax exempt status and had it approved for the past ten years, but this year he missed the filing date. He asked the Commissioners to reinstate the tax exempt status on the property.

Chairman Fillios stated that Idaho statute did not give the Commissioners any leeway regarding missing the deadline for this application.

BOCC Administrative Secretary Teri Johnston listed the dates on which the group had been contacted regarding the required document.

Commissioner Leslie Duncan said that, while the Commissioners could not extend the deadline, Mr. Gregg could apply for a Hardship Hearing once the tax bill had been received.

Civil Deputy Prosecuting Attorney R. David Ferguson quoted the relevant statute, in which the deadline of April 15 for submission of requests for tax exempt status was listed.

Commissioner Duncan moved that the Board deny the appeal for tax exempt revocation on AIN 106538. 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:** 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 11:15 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

BOCC SIGNATURE

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