

Custer County Commissioner
Tax Exemption Hearing
May 13, 2024

The meeting was called to order at 9:00 AM by Commissioner Chairman Randy Corgatelli. Also present were Commissioner Steve Smith, Clerk Lura Baker, Deputy Clerk Tina Hawkins, Deputy Clerk Tamra Giampedraglia. In the audience, Mike Newmyer, Ron Bloxham and Will Naillon were present. The following applicants were reviewed:

Challis Community Church – 2 parcels under #63-602B. The application is on the new short form, properly filled out and financials look in order and up to date. The Commissioners reviewed the letter that was submitted with the application. Commissioner Smith moved to approve the exemption, Commissioner Corgatelli seconded and the motion passed unanimously.

Challis Arts Council – 1 parcel under #63-602C. As the organization was denied full exemption last year, they completed the long form application. This application has been completed with all questions being answered. The financials look to be in order. Commissioner Smith questioned the previous years' rental income, and in reviewing the financial information found that this entity no longer rents a portion of their property. Commissioner Smith made a motion that the exemption be accepted. Commissioner Corgatelli seconded and the motion passed unanimously.

Calvary Outreach – 1 parcel under #63-602B. The application is on the new short form, properly filled out and financials look in order. The Commissioners reviewed the submitted information. Commissioner Smith moved to approve the exemption, Commissioner Corgatelli seconded and the motion passed unanimously.

Assessor Jacquell Bruno, Appraiser Jeremy Dixon, and Prosecutor Justin Oleson joined the meeting.

Confluence Institute Inc – 4 parcels under #63-602C. The application was reviewed. Prosecutor Oleson gave a brief history of the exemption requests for the past three (3) years. Oleson also gave an explanation regarding the criteria for an entity to qualify for an exemption under Idaho Code § 63-602C. Assessor Bruno explained the reasoning behind why the Confluence Institute Inc does not qualify for an agricultural exemption. Commissioners reviewed the financial information and then went back over the information in the application. After discussion, Commissioner Smith made motion to deny the tax exemption, Commissioner Corgatelli seconded and the motion passed unanimously. Commissioner Corgatelli asked that Prosecutor Oleson assist in drafting the denial letter to the Confluence Institute Inc.

American Legion Post 16 – 1 parcel under #63-602C. The new short form application is complete and the financials were included. The financials submitted were reviewed and everything seemed to be in order. Commissioner Smith made motion to approve the exemption, Commissioner Corgatelli seconded the motion and the motion passed unanimously.


Mackay Community Church – 2 parcels under #63-602B. The short form application is completed and the financial information has been included. Commissioner Smith moved that the exemptions be approved. Commissioner Corgatelli seconded the motion and it passed unanimously.

Challis Congregation of Jehovah's Witness – 2 parcels under #63-602B. The new short form application is complete and the financials were included. Assessor Bruno advised that after review, all information is in order. Commissioner Smith moved that the exemption be accepted. Commissioner Corgatelli seconded the motion and the motion passed unanimously.

There being no further business before the Board of County Commissioners the session was recessed at 9:33 A.M.




Randy Corgatelli, Board Chairman

Attest 
Lura H. Baker, Clerk