

Board of Custer County Commissioners
Tax Exemption Session
April 26, 2023

The session began at 9:10 AM with Commissioner Chairman Wayne Butts (via phone connection) Commissioner Randy Corgatelli, Commissioner Steve Smith, Clerk Lura Baker, and Deputy Clerk Tina Hawkins present. Also attending were Assessor Jacquiel Bruno, ID State Tax Commission representative Matt Virgil and Deputy Clerk Tamra Giampedraglia.

Commissioner Corgatelli made a motion to approve the exemption applications received from Calvary Outreach, Challis Masonic Lodge #92, Challis Ski Club, The HUB Inc., LDS Church, Mackay Senior Center, Mt. McCaleb Masonic Lodge #64, Philip Kirk American Legion Post #109, Roman Catholic Diocese of Boise, Salmon River Clinic Hospital Dist., Southern Idaho Assemblies of God, St. Louise Catholic Church/Challis, as the Board of Custer County Commissioners rather than as the Board of Equalization. Commissioner Butts seconded the motion and it passed. Commissioner Corgatelli moved that the Valley Vista Care Corporation be denied an exemption as the BOCC rather than the BOE. Commissioner Butts seconded the motion and the motion carried unanimously. Members of the Mountain Valley Baptist Church attended the meeting.

Additional applications have been received for decisions as well as the tabled applications from the last meeting. Assessor Jacquiel Bruno then responded to the Board questions about the use of some parcels. Commissioner Smith also clarified the use of the pastor's residence at the Mackay Community Church. Bullet points were reviewed for the various applications.

Challis Congregation of Jehovah Witness – 2 lots under #63-602B. The application was reviewed and property use questions answered. Commissioner Smith moved that the exemption be approved, Commissioner Corgatelli seconded and the motion passed.

Challis Mission Church – 2 lots under #63-602B. The application was complete and parsonage questions answered. Commissioner Smith moved that the exemption be approved, Commissioner Corgatelli seconded and the motion passed.

Mackay Community Church – 2 lots under #63-602B. Questions were answered about the use of the parsonage. Commissioner Smith moved that the exemption be approved, Commissioner Corgatelli seconded and the motion passed.

Heart of Idaho Animal Sanctuary – 1 lot under #63-602C. Discussion on the former percentage given was inconclusive. The Board decided to table this application for further research.

American Legion Post #16 – 1 parcel under #63-602C. The financial information is attached but the application is incomplete. Discussion of options was held. Commissioner Smith moved that the exemption be denied because of incomplete application, Commissioner Corgatelli seconded and the motion passed.

Challis Arts Council – 1 parcel under #63-602C. The application provided gift shop sales and other income streams, as well as a property use breakdown. The application was reviewed and percentages and charges noted. Commissioner Smith made a motion to deny the exemption. Commissioner Butts seconded and the motion passed.

Challis Community Church – 2 parcels under #63-602B. The application noted their activities with a community garden on the 2nd parcel, and was complete with financial information. Commissioner Smith moved that the exemption be approved. Commissioner Butts seconded and the motion passed.

Challis Senior Citizens Center – 1 parcel under #63-602C. They completed their application fully, noted ownership and provided financials showing no profit. Commissioner Smith moved that their exemption application be approved, Commissioner Butts seconded the motion and it passed.

Clayton Area Historical Society – 2 parcels under #63-602C. Application was reviewed as well as the financial information. All income goes back into maintenance of the buildings. Commissioner Smith moved that the application be approved, Commissioner Butts seconded and the motion carried.

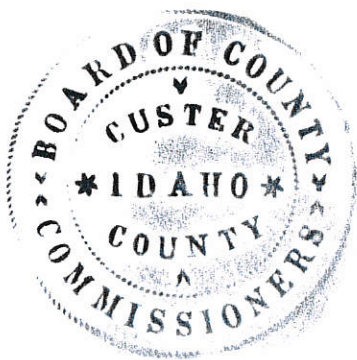
South Custer Historical Society – 2 parcels under #63-602C. Application included the use of the property and an explanation of revenue. Commissioner Smith moved that the application be approved, Commissioner Butts seconded and the motion passed.

Mountain Valley Baptist Church – 1 parcel under #63-602B. The application is filled out but no financial information was attached. The attached letter was put in the record as an exhibit. Commissioner Corgatelli informed the audience about the larger 2023 application form, and the need for enough information to complete the exemption decision process. Commissioner Butts moved that the application be denied for not enough information. Commissioner Smith seconded and the motion passed.

Sawtooth Valley Meditation Chapel – 1 parcel under #63-602B and #63-602C. Commissioner Butts inquired of Matt on how the unresolved court case from 2022 pertains to this application? Matt responded that this 2023 application does not connect to that 2022 court case, and to proceed as normal. The property usage was listed on the application and a letter was attached requesting consideration under both options. Their web site information on rental fees is still active. Lengthy discussion was held on the financial information. Commissioner Smith moved that the application for religious exemption 63-602B be denied, Commissioner Butts seconded and the motion passed. Commissioner Smith then moved to approve the #63-602C benevolent exemption application. Commissioner Butts seconded the motion and it passed.

First Fruits Foundation - 4 parcels under #63-602B. The attached letter was read aloud for the record and entered as an exhibit. Use of the property was stated and their 2022 exemption court appeal was referenced. Commissioner Butts requested the application be tabled until he could be present in person. Commissioner Smith moved the application be tabled, Commissioner Corgatelli seconded and the motion passed.

Clerk Lura Baker verified for the Board that final decisions will need to be made by May 15th, 2023. With no further applications before the Board, the Tax Exemption Session was adjourned at 10:13 AM by Vice Chairman Randy Corgatelli.




For Wayne F. Butts, Chairman
Custer County Commissioners

Attest


Lura H. Baker, Clerk