

Board of Custer County Commissioners  
Tax Exemption Session  
May 8, 2023

The session began at 10:15 AM with Commissioner Chairman Wayne Butts (via phone connection) Commissioner Randy Corgatelli, Commissioner Steve Smith, Clerk Lura Baker, Assessor Jacquiel Bruno, Jim Hawkins, Deputy Clerk Tamra Giampedraglia and Deputy Clerk Tina Hawkins present.

First Fruits Foundation - 4 parcels under #63-602B. Commissioner Smith reviewed the listed requirements for a religious entity. It is understood that the buildings are rented out to the public. Commissioner Corgatelli agreed with Smith's opinion that it is not owned by a religious entity. Commissioner Butts stated he does not believe it meets the religious parameters. Commissioner Smith made a motion to Deny the exemption. Commissioner Corgatelli seconded the motion and it passed with unanimous ayes.

Heart of Idaho Animal Sanctuary - 1 parcel under #63-602C. Upon further review Commissioner Smith stated it doesn't fit the "charitable or benevolent" requirements. Commissioner Butts agreed that it does not fit the requirements. Commissioner Smith made a motion to Deny the exemption. Commissioner Corgatelli seconded the motion and it passed with unanimous ayes.

With no further applications before the Board, the Tax Exemption Session was adjourned at 10:19 AM by Vice Chairman Randy Corgatelli.

The next BOCC - Tax Exemption Session will be held May 18<sup>th</sup> at 5:30 PM in the Commissioners Meeting room for appeals.



*Randy Corgatelli* For  
Wayne F. Butts, Chairman  
Custer County Commissioners

Attest

*Lura Baker*  
Lura H. Baker, Clerk