

**BOARD OF ADA COUNTY COMMISSIONERS
MINUTES OF THE EXEMPTIONS HEARING ON
MONDAY, APRIL 7, 2014
2:30 P.M.**

The Board of Ada County Commissioners (Board) met this date in the Commissioners' Conference Room of the Ada County Courthouse Complex to act on the following items. Staff members present: Bob McQuade, Assessor's Office; Larry Maneely, Commissioners' Office; and Claire Tardiff, Prosecuting Attorney's Office. Minutes Recorder: Julie F. Burrows.

I. IN THE MATTER OF CALL TO ORDER:

Commissioner David L. Case called the hearing to order at 2:30 p.m.

II. IN THE MATTER OF ROLL CALL:

Commissioners David L. Case, Jim Tibbs, and Rick Yzaguirre were present.

III. CHANGES TO THE AGENDA:

There were no changes to the agenda.

IV. CORRECTIONS TO THE RECORD:

1. Correction to the March 4, 2014 Exemptions Hearing Agenda – EGC ENTERPRISES, Parcel No. R1097503350, was granted an exemption in error, and should have been denied, as the organization does not qualify for an exemption under Idaho Code §§ 63-602E.
2. Correction to the March 20, 2014 Exemptions Hearing Agenda – FAMILY MEDICINE HEALTH CENTER, Parcel Nos. P1FAMEHEC01, P1FAMEHEC02, and P1FPMEDIC01, should have received exemptions under Idaho Code §§ 63-602E, rather than 63-602D as identified on the 03/20/14 agenda.

ACTION: R. YZAGUIRRE MOVED TO CORRECT THE MARCH 4, 2014, EXEMPTIONS HEARING AGENDA TO REFLECT THAT EGC ENTERPRISES, PARCEL NO. R1097503350, WAS GRANTED AN EXEMPTION IN ERROR AND SHOULD HAVE BEEN DENIED, AS THE ORGANIZATION DOES NOT QUALIFY FOR AN EXEMPTION UNDER IDAHO CODE 63-602E; AND TO CORRECT THE MARCH 20, 2014, EXEMPTIONS HEARING AGENDA TO REFLECT THAT FAMILY MEDICINE HEALTH CENTER, PARCEL NOS. P1FAMEHEC01, P1FAMEHEC02, AND P1FPMEDIC01, SHOULD HAVE RECEIVED EXEMPTIONS UNDER IDAHO CODE 63-602E, RATHER THAN 63-602D AS IDENTIFIED ON THE 03/20/14 AGENDA; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

V. NEW BUSINESS:

- Property Tax Exemptions
 - a. **Short Form – Recommend Approval – 100% (229) (Authorize the Chairman to Sign)**

1. AMITY UNITED	R7824450300	63-602B
2. BOISE CHINESE	R8019000075	63-602B
3. BOISE CHURCH	R2320500110	63-602B
4. BOISE CHURCH	R8048012500	63-602B
5. BOISE CHURCH	R8048012982	63-602B
6. BOISE SOUTH C	S1029110200	63-602B
7. BOISE SURGICA	P1BOISURG02	63-602D
8. BOYS & GIRLS C	R2734521145	63-602C
9. BOYS & GIRLS C	R2734521191	63-602C
10. BOYS & GIRLS C	R6066000206	63-602C
11. BOYS & GIRLS C	R6066000207	63-602C
12. CHARITABLE AS	R1431000160	63-602C

EXEMPTIONS

APRIL 7, 2014

13.	CHRIST LUTHER	S1201336307	63-602B
14.	CHRISTIAN CHI	S0423212400	63-602C
15.	CHRISTIAN CHI	MBROF892601	63-602C
16.	CHURCH OF CH	S0528417285	63-602B
17.	CHURCH OF GO	R8207001765	63-602B
18.	CHURCH OF TH	S0508346655	63-602B
19.	CHURCH OF TH	S0508346682	63-602B
20.	COMMUNITY B	S2306223080	63-602B
21.	COMMUNITY H	R1009000378	63-602C
22.	COMMUNITY H	R5039020050	63-602C
23.	COMMUNITY H	R6121730030	63-602C
24.	COMMUNITY H	R6121730040	63-602C
25.	COMMUNITY H	R7476000758	63-602C
26.	DISCOVERY CE	P1DISCCEN01	63-602E
27.	EAGLE CHURCH	S0508346615	63-602B
28.	EAGLE UNITED	S0508141820	63-602B
29.	EAGLE UNITED	S0508141905	63-602B
30.	EASTER SEALS	P1GOODTEM01	63-602C
31.	ELECTRICAL JO	R2734541210	63-602E
32.	ELECTRICAL JO	R2734541221	63-602E
33.	EPWORTH-IN-T	R6907650020	63-602B
34.	FAITH COMMU	S1123110122	63-602B
35.	FIRST BAPTIST	R3742270160	63-602B
36.	FIRST CONGRE	R1645000045	63-602B
37.	FIRST METHOD	R1013005190	63-602B
38.	FIRST METHOD	R1013005366	63-602B
39.	FIRST UNITED	R1013005000	63-602B
40.	FIRST UNITED	R1013005005	63-602B
41.	FIRST UNITED	R1013005092	63-602B
42.	FIRST UNITED	R1013005100	63-602B
43.	FIRST UNITED	R1013005105	63-602B
44.	FIRST UNITED	R1013005110	63-602B
45.	FIRST UNITED	R1013005115	63-602B
46.	FIRST UNITED	R1013005120	63-602B
47.	FIRST UNITED	R1013005125	63-602B
48.	FIRST UNITED	R1013005130	63-602B
49.	FIRST UNITED	R1013005135	63-602B
50.	FIRST UNITED	R1013005140	63-602B
51.	FIRST UNITED	R1013005405	63-602B
52.	FRIENDS CHUR	S0536141906	63-602B
53.	FRIENDSHIP CE	S0530212415	63-602B
54.	GENESIS WORL	R2734531208	63-602C
55.	GOOD SAMARI	R1476000171	63-602C
56.	GOOD SAMARI	R1476000177	63-602C
57.	HOLY TRANSFI	R7104000800	63-602B
58.	HOLY TRINITY	R1578000251	63-602B
59.	IDAHO ASSOCIA	R1013006180	63-602C
60.	IDAHO ASSOCIA	R1013006185	63-602C
61.	IDAHO CONFER	R5152000252	63-602B
62.	IDAHO HUMANE	P1IHUMANE01	63-602C
63.	IDAHO HUMANE	R6060421100	63-602C
64.	IDAHO LAW FOU	R1013003802	63-602C
65.	IDAHO LIONS SIG	R2651180030	63-602C
66.	IDAHO YOUTH	R1013007451	63-602C
67.	IDAHO YOUTH	R1039000130	63-602C
68.	IDAHO YOUTH	R1039000141	63-602C
69.	IDAHO YOUTH	R2734502515	63-602C
70.	IDAHO YOUTH	R3036000020	63-602C
71.	IDAHO YOUTH	R7777803255	63-602C
72.	IDAHO YOUTH	R7777803295	63-602C
73.	IDAHO YOUTH	R7777817790	63-602C
74.	IDAHO YOUTH	R9426000225	63-602C
75.	IDAHO YOUTH	R9426000255	63-602C
76.	IDAHO YOUTH	R9426000260	63-602C
77.	IDAHO YOUTH	S1007325550	63-602C
78.	KUNA CHURCH	R5070252031	63-602B

EXEMPTIONS

APRIL 7, 2014

79.	KUNA CHURCH	R5070252061	63-602B	
80.	KUNA GRANGE	R5070000005	63-602C	
81.	LEARNING LAB	P1LEARLAB01	63-602C	63-602E
82.	LEARNING LAB	P1LEARLAB03	63-602C	63-602E
83.	LINC	R2243320027	63-602C	
84.	MERIDIAN FIRST	R6066000641	63-602B	
85.	MERIDIAN FIRST	R6066000660	63-602B	
86.	MERIDIAN FIRST	R6066000815	63-602B	
87.	MERIDIAN GOSP	R6066010137	63-602B	
88.	MERIDIAN GOSP	R6066010141	63-602B	
89.	MERIDIAN GOSP	R6066010145	63-602B	
90.	MERIDIAN GOSP	R6066010150	63-602B	
91.	MERIDIAN GOSP	R6066010155	63-602B	
92.	MERIDIAN GOSP	R9453000107	63-602B	
93.	MERIDIAN GOSP	R9453000117	63-602B	
94.	MERIDIAN GOSP	R6066010131	63-602B	
95.	MERIDIAN MISSI	R1042000120	63-602B	
96.	NEIGHBORHOOD	R1756000020	63-602C	
97.	NEIGHBORHOOD	R1955001322	63-602C	
98.	NEIGHBORHOOD	R2597540070	63-602C	
99.	NEIGHBORHOOD	R5262000031	63-602C	
100.	NEIGHBORHOOD	R5662460300	63-602C	
101.	NEIGHBORHOOD	R5713750010	63-602C	
102.	NEIGHBORHOOD	R9323500085	63-602C	
103.	ORE-IDA COUNC	S1113223035	63-602C	
104.	PIERCE PARK BA	R1753011481	63-602B	
105.	PIERCE PARK BA	R1753011520	63-602B	
106.	RIVERSIDE CON	R0793770012	63-602B	
107.	RIVERSTONE CO	S0929417340	63-602E	
108.	SAINT ALPHON	R1013740210	63-602D	
109.	SAINT ALPHON	R1013740220	63-602D	
110.	SAINT ALPHON	R1013740230	63-602D	
111.	SAINT ALPHON	R1013740250	63-602D	
112.	SAINT ALPHON	R1013740260	63-602D	
113.	SECOND BAPTIS	R5652570020	63-602B	
114.	SECOND BAPTIS	R5652570030	63-602B	
115.	SECOND BAPTIS	S1123223100	63-602B	
116.	SIEMENS HEAL	P7SIEHEAD01	63-602D	
117.	SIEMENS HEAL	P7SIEHEAD02	63-602D	
118.	SL CLINIC - BOI	P1B*OCEQU01	63-602D	
119.	SL CLINIC - BOI	P1ORTHCOI01	63-602D	
120.	SL CLINIC - CAP	P1CAPICFM01	63-602D	
121.	SL CLINIC - CAR	P1CARDCHE01	63-602D	
122.	SL CLINIC - INTE	P1INTORSP01	63-602D	
123.	SL CLINIC - OBS	P1OBYNCE01	63-602D	
124.	SL CLINIC - THE	P1WOMANSC01	63-602D	
125.	SL CLINIC - THE	P1WOMANSC02	63-602D	
126.	SL CLINIC -ID EN	P1RICCHRI01	63-602D	
127.	SOCIETY OF ST	R2024320550	63-602C	
128.	SOCIETY OF ST	R2024320565	63-602C	
129.	SOCIETY OF ST	R9426000306	63-602C	
130.	SOCIETY OF ST	S0619336310	63-602C	
131.	SOCIETY OF ST	S0630223110	63-602C	
132.	SOUTHERN IDA	S1109141867	63-602B	
133.	SOUTHWEST CH	S1134417230	63-602B	
134.	SOUTHWESTERN	R2734541250	63-602E	
135.	ST ALPHONSUS	R8100002512	63-602D	
136.	ST ALPHONSUS	R8100002610	63-602D	
137.	ST ALPHONSUS	R8100003010	63-602D	
138.	ST ALPHONSUS	P1CHLNMED01	63-602D	
139.	ST ALPHONSUS	P1EAFAMED01	63-602D	
140.	ST ALPHONSUS	P1STALSPS01	63-602D	
141.	ST ALPHONSUS	P1STALSPS04	63-602D	
142.	ST ALPHONSUS	P1STALSPS06	63-602D	
143.	ST ALPHONSUS	P1STALMED01	63-602D	
144.	ST ALPHONSUS	R1009000060	63-602D	

EXEMPTIONS

APRIL 7, 2014

145. ST AL'S OB & GYN	P1BOIOBST01	63-602D
146. ST AL'S PHYSICI	P1COOCLIV01	63-602D
147. ST AL'S REHAB S	P1STALREH01	63-602D
148. ST LUKES - ADA	P1GEONSWA01	63-602D
149. ST LUKES - IDAH	P1IDCARDA01	63-602D
150. ST LUKES - IDAH	P1IDCARDA03	63-602D
151. ST LUKE'S CHILD	P1WALKELO01	63-602D
152. ST LUKES FAMIL	P1STLUF AH01	63-602D
153. ST LUKES FAMIL	P1STLUF AH02	63-602D
154. ST LUKES FAMIL	P1STLUF AH03	63-602D
155. ST LUKES FAMIL	P1STLUF AH05	63-602D
156. ST LUKES FAMIL	P1FRANROB01	63-602D
157. ST LUKES HEAL	P1STLUHEA01	63-602D
158. ST LUKES HEAL	R1894420054	63-602D
159. ST LUKES HEAL	R1894420064	63-602D
160. ST LUKES HOSP	R0409000204	63-602D
161. ST LUKES HOSP	R0409000205	63-602D
162. ST LUKES HOSP	R0409000210	63-602D
163. ST LUKES HOSP	R0409000215	63-602D
164. ST LUKES HOSP	R0409000220	63-602D
165. ST LUKES HOSP	R0409000472	63-602D
166. ST LUKES HOSP	R0409000476	63-602D
167. ST LUKES HOSP	R0409000482	63-602D
168. ST LUKES HOSP	R0409000485	63-602D
169. ST LUKES HOSP	R0409000490	63-602D
170. ST LUKES HOSP	R1013004032	63-602D
171. ST LUKES HOSPI	R1013002531	63-602D
172. ST LUKES HOSPI	R1013004065	63-602D
173. ST LUKES INTER	P1IMTNRES01	63-602D
174. ST LUKE'S INTER	P1INTSURG01	63-602D
175. ST LUKE'S MNTN	P1SLMOSUR01	63-602D
176. ST LUKE'S ORTH	P1NAEVEMI01	63-602D
177. ST LUKE'S ORTH	P1MOSSSTA02	63-602D
178. ST LUKES ORTH	P1ORTHSUR01	63-602D
179. ST LUKES PACIF	P1PACNWSU01	63-602D
180. ST LUKE'S PEDIA	P1BETTD AV01	63-602D
181. ST LUKES PEDIA	P1CURNADR01	63-602D
182. ST LUKES REGIO	P1STLUKES01	63-602D
183. ST LUKES REGIO	P1STLUKES07	63-602D
184. ST LUKES REGIO	P1STLUKES08	63-602D
185. ST LUKES REGIO	R0409000497	63-602D
186. ST LUKES REGIO	R1013002360	63-602D
187. ST LUKES REGIO	R1013002511	63-602D
188. ST LUKES REGIO	R1013002585	63-602D
189. ST LUKES REGIO	R1013004036	63-602D
190. ST LUKES REGIO	R1013004090	63-602D
191. ST LUKES REGIO	R1013004102	63-602D
192. ST LUKES REGIO	R1013004120	63-602D
193. ST LUKES REGIO	R1013004145	63-602D
194. ST LUKES REGIO	R1013007020	63-602D
195. ST LUKES REGIO	R1013007032	63-602D
196. ST LUKES REGIO	R1013007148	63-602D
197. ST LUKES REGIO	R1013009157	63-602D
198. ST LUKES REGIO	R4671510480	63-602D
199. ST LUKES REGIO	R5935010043	63-602D
200. ST LUKES REGIO	R7476000231	63-602D
201. ST LUKES REGIO	R8166480125	63-602D
202. ST LUKES REGIO	R8166480206	63-602D
203. ST LUKES REGIO	R8166480208	63-602D
204. ST LUKES REGIO	S1010417280	63-602D
205. ST LUKES REGIO	S1010417402	63-602D
206. ST LUKE'S REGIO	R1013004130	63-602D
207. ST LUKE'S REGIO	R1013006990	63-602D
208. ST LUKES UROLO	P1STLKURL01	63-602D
209. ST LUKES-AMERI	P1STLAOCH01	63-602D
210. ST MICHAELS PA	R1013006260	63-602B

211.	ST. LUKE'S CLINI	P1BOISHEA01	63-602D
212.	ST. LUKES META	P1OAKLWCH01	63-602D
213.	STAGE COACH	R6635250100	63-602E
214.	SUNDANCE INVE	R0983000110	63-602E
215.	TREASURE VALL	P1TREUPED02	63-602D
216.	TREASURE VALL	P1TREUPED03	63-602D
217.	WHITNEY UNITE	R2024300455	63-602B
218.	WHITNEY UNITE	R2024300490	63-602B
219.	WOMEN'S HEALT	P1TREWOMA01	63-602D
220.	YMCA	R1013005285	63-602C
221.	YOUNG MEN'S	R1013004631	63-602C
222.	YOUNG MEN'S	R7406210510	63-602C
223.	YOUNG MEN'S	R0499810001	63-602C
224.	YOUNG MEN'S	R0499810100	63-602C
225.	YOUNG MEN'S	R1013005221	63-602C
226.	YOUNG MEN'S	R1013005300	63-602C
227.	YOUNG MEN'S	R6676720124	63-602C
228.	YOUNG MEN'S	R6676720154	63-602C
229.	YOUNG MEN'S	S1212346725	63-602C

b. Short Form – Recommend Approval Partial % (12) (Authorize the Chairman to Sign)

		%	
1.	ADA LODGE NO 3	R7777814052	22 63-602C
2.	BOYS & GIRLS CL	R6066000201	92 63-602C
3.	CHURCH OF THE	S0508346630	66 63-602B
4.	ELECTRIC SERVIC	R2817000132	66 63-602E
5.	HENNESSEY FAMI	R5510500011	33 63-602E
6.	I B E W LOCAL 291	R5538940710	87 63-602C
7.	ROMAN CATHOLIC	R1013005925	43 63-602B
8.	ST LUKES HOSP	R1013002510	74 63-602D
9.	ST LUKES REGIO	P1STLUKES03	96 63-602D
10.	ST LUKES REGIO	R4671510590	37 63-602D
11.	ST LUKES REGIO	R8166480175	34 63-602D
12.	ST LUKES REGIO	R8166480250	34 63-602D

c. Long Form – Recommend Approval – 100% (18) (Authorize the Chairman to Sign)

1.	BREMERTON PROP	R8057810060	63-602C
2.	CHURCH OF CHRI	MSKYL772402	63-602B
3.	CHURCH OF CHRI	R7334270110	63-602B
4.	EUCLID AVE CHU	R1955000313	63-602B
5.	FAMILY MEDICIN	P1FAMEHEC04	63-602E
6.	FAMILY MEDICIN	P1FAMEHEC05	63-602E
7.	FAMILY MEDICIN	P1FAMEHEC06	63-602E
8.	GRACE BIBLE CH	R3226110022	63-602B
9.	HILLVIEW METHO	R8207003525	63-602B
10.	MELBA GUN CLUB	S2231332000	63-602C
11.	MIRACLE TEMPLE	R7334200390	63-602B
12.	STAR SENIOR CITI	R4239262811	63-602C
13.	VINEYARD CHRIST	S0631131228	63-602B
14.	VINEYARD CHRIST	S0631131231	63-602C
15.	VINEYARD CHRIST	S0631243201	63-602C
16.	VINEYARD CHRIST	S0631243211	63-602B 63-302C
17.	VINEYARD CHRIST	S0631244750	63-602B
18.	VINEYARD CHRIST	S0631244751	63-602B

d. Long Form – Recommend Approval Partial % (3) (Authorize the Chairman to Sign)

		%	
1.	ALTURAS EAGLE	R1532240020	44 63-602E
2.	IDAHO SCHOOL BO	R1013003216	80 63-602C
3.	PITCHFORK MANA	R8813820175	13 63-602E

e. Long Form – Recommend Denial (2) (Authorize the Chairman to Sign)

1.	SOUTHWESTERN	R2734541180	63-602E
2.	SOUTHWESTERN	R2734541190	63-602E

Shawn Wardle of Idaho Athletic Club and J.P. Green of Axiom Fitness were present and sworn in for testimony. Staff was sworn in for testimony. Mike Tracy of Tracy Consulting was also present.

S. Wardle noted that the exemptions for parcel numbers R0499810001 and R0499810100 are the ones he and his associates are protesting; he stated the addresses for said parcels and presented testimony that he believes that 7,000 square feet of the facility has undergone a dramatic change since the exemption was granted last year.

D. Case asked Staff if the current applications for the parcels in question were short forms. C. Tardiff confirmed and stated that the applications reflect no change in the use of property since January 1 and asked S. Wardle if he knew when the YMCA started the change in usage.

S. Wardle stated that the change in usage happened around November or December of 2013 and J.P. Green echoed those dates.

R. Yzaguirre asked whether S. Wardle's concern was for the use of the 7,000 square feet, or the property as a whole. S. Wardle stated that he was unsure, but that he wanted the change to be brought to the County's attention.

D. Case asked Staff if the applications in question were a part of the County's 10-year review. C. Tardiff stated that the last time long forms were completed for these parcels was in 2011.

J. Tibbs asked the Board what the process is for making a decision on these items. D. Case suggested pulling the items from today's agenda and tabling them to another hearing date.

R. Yzaguirre asked S. Wardle for clarification regarding which parcel he was contesting; S. Wardle explained that they have the same address, but one is the building and one is a common area, and should be together.

R. Yzaguirre asked J. Burrows what the process was for contesting a short form application. J. Burrows described her intended process for contacting the owner of these two parcels for more information about the usage and, consequently, requesting long form applications.

B. McQuade asked J. Burrows about the date by which the Board must make a decision and notify the applicants. J. Burrows stated that entities must be notified by May 15th, and that the Exemption Hearing date of May 5, 2014, still allows time to notify entities properly.

ACTION: J. TIBBS MOVED TO REMOVE ITEMS 223 & 224 FROM TODAY'S AGENDA AND TABLE THEM TO MAY 5, 2014 TO ALLOW STAFF TO GATHER THE INFORMATION THAT HAS BEEN REQUESTED. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE.

ACTION: J. TIBBS MOVED TO APPROVE 227 SHORT FORM APPLICATIONS FOR 100% EXEMPTION, 12 SHORT FORM APPLICATIONS FOR A PARTIAL PERCENTAGE EXEMPTION AS IDENTIFIED ON THE AGENDA, 18 LONG FORM APPLICATIONS FOR 100% EXEMPTION, AND 3 LONG FORM APPLICATIONS FOR A PARTIAL PERCENTAGE EXEMPTION AS IDENTIFIED ON THE AGENDA; DENY EXEMPTIONS FOR 2 LONG FORM APPLICATIONS; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

V. **IN THE MATTER OF RECESS:**

There being no further business to come before the Board on this date, the meeting was recessed at 2:42 p.m.

David L. Case, Chairman

ATTEST:

Christopher D. Rich, Ada County Clerk