

Commissioners Minutes

April 17, 2025 – 1:33 p.m. to 1:52 p.m.

MEETING WITH ASSESSOR'S OFFICE TO CONSIDER VARIOUS NEW AND RENEWING PROPERTY TAX EXEMPTIONS UNDER CODES: 63-602P, 602W, 602D, 602P, 602B, 602C, 602E, 602GG, AND 50-2014

Commissioners Brad Holton, Zach Brooks, and Leslie Van Beek

Assessor's Office Business Manager Jennifer Loutzenhiser

Assessor's Office Admin. Analyst Helena Thompson

Director of Constituent Services Aaron Williams

Deputy Clerk Monica Reeves



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The Board met today at 1:40 p.m. with the Assessor's Office to consider granting new and renewing property tax exemptions. Present were: Commissioners Brad Holton and Leslie Van Beek, Assessor's Office Business Manager Jennifer Loutzenhiser, Assessor's Office Administrative Analyst Helena Thompson, Director of Constituent Services Aaron Williams, and Deputy Clerk Monica Reeves.

602B - Religious Organizations

The Assessor's Office recommended approval of 14 applications for a religious organization exemption that were granted last year. Upon the motion of Commissioner Van Beek and the second by Commissioner Brooks, the Board voted unanimously to approve the 14 applications pursuant to 63-602B:

75203000 0	FARGO COMMUNITY CHURCH
38996000 0	FIRST BAPTIST CHURCH OF ROSWELL
37169000 0	FARGO COMMUNITY CHURCH
33670010 0	HOMEDALE FRIENDS COMM CHURCH
15426010 0	OLIVET ASSEMBLY INC
14329000 0	FAIRVIEW CHURCH OF THE NAZARENE INC
14327000 0	FAIRVIEW CHURCH OF THE NAZARENE INC
14303000 0	FAIRVIEW CHURCH OF THE NAZARENE INC
14298000 0	FAIRVIEW CHURCH OF THE NAZARENE INC
13718000 0	OLIVET ASSEMBLY INC
13715000 0	OLIVET ASSEMBLY INC
05096000 0	CH OF GOD OF PROPHECY REGIONAL OFFICE INC
05061000 0	HERITAGE HOLINESS CHAPEL INCORPORATED
02815545 0	NW DISTRICT BIBLE MISSIONARY CHURCH

602C - Fraternal, Benevolent, or Charitable LLC's, Corps, or Societies

The Assessor's Office recommended approval of 18 applications for a charitable organization exemption that were granted last year. Upon the motion of Commissioner Van Beek and the second by Commissioner Brooks, the Board voted unanimously to approve the 18 charitable organization applications pursuant to 63-602C:

38762010 0	PARMA AREA SR CITIZS CNTR INC
36736000 0	ARENA VALLEY PARK ASSOC INC
35818000 0	ST VINCENT DE PAUL OF CALDWELL INC
35141010 0	CALDWELL ODD FELLOW LODGE NO 10
19896000 0	V F W POST 11065
17607030 0	AMERICAN LEGION DIVEN SLONECKER POST 126
17540000 0	MELBA VALLEY HISTORICAL SOCIETY
13447000 0	SOCIETY OF ST VINCENT DE PAUL SOUTHWEST ID DIST COUNCIL INC
13286000 0	AMERICAN LEGION JOSEPH H MURRAY POST 18
11805010A0	HANDS OF HOPE NORTHWEST INC
11805010 0	HANDS OF HOPE NORTHWEST INC
11805000 0	HANDS OF HOPE NORTHWEST INC
05779000 0	IDAHO STATE CHAPTER PEO SISTERHOOD INC
02530505 0	COMMUNITY COUNCIL OF IDAHO INC
02530502 0	COMMUNITY COUNCIL OF IDAHO INC
02530501D0	COMMUNITY COUNCIL OF IDAHO INC
01114000 0	CALDWELL ELKS HOME ASSN
01113000 0	CALDWELL ELKS HOME ASSN INC

602D - Hospital Organizations

The Assessor's Office recommended approval of 46 applications for a charitable organization exemption that were granted last year. Upon the motion of Commissioner Van Beek and the second by Commissioner Brooks, the Board voted unanimously to grant the exemptions for 46 applications pursuant to 63-602D:

64941896 0	ST LUKES REGIONAL MEDICAL CENTER LTD
64941679 0	ST LUKES REGIONAL MEDICAL CENTER
64941628 0	SAINT ALPHONSUS PHYSICIAN ADMIN OFFICES
64941625 0	ST LUKES REGIONAL MEDICAL CENTER
64941624 0	ST LUKES REGIONAL MEDICAL CENTER

64941585 0	SAINT ALPHONSUS EMERGENCY DEPARTMENT NEIGHBORHOOD HOSPITAL
64941492 0	ST LUKES REGIONAL MEDICAL CENTER
64941482 0	ST LUKES REGIONAL MEDICAL CENTER
64941410 0	ST LUKES REGIONAL MEDICAL CENTER
64941293 0	ST ALPHONSUS MEDICAL CENTER KARCHER CLINIC
64941099 0	BIRKELAND MATERNITY CENTER & HEART CARE CENTER
64940734 0	SAINT ALPHONSUS REGIONAL MEDICAL CENTER STARS
64940656 0	GENERAL SURGERY NAMPA
64940655 0	SAMG NAMPA OB GYN
64940654 0	NHP WOUND HYPERBARIC
64940652 0	NHP OCC MED
64940651 0	NHP STARS
64940645 0	NAMPA HOSPITAL
64940243 0	ST LUKES REGIONAL MEDICAL CENTER
64940186 0	ST LUKES REGIONAL MEDICAL CENTER
64940185 0	ST LUKES REGIONAL MEDICAL CENTER
64937764 0	ST LUKES REGIONAL MEDICAL CENTER LTD
64937538 0	MERCY PHYSICIAN CARDIOLOGY
64936391 0	ST LUKES REGIONAL MEDICAL CENTER LTD
64935408 0	SAINT ALPHONSUS PHYSICIAN SERVICES INC
64932721 0	ST ALPHONSUS PHYSICIAN SERV INC
60664500 0	ST LUKES REGIONAL MEDICAL CENTER
32043142 0	ST LUKES NAMPA MEDICAL CENTER LTD
31112010 0	SAINT ALPHONSUS MEDICAL CENTER
31104012 0	SAINT ALPHONSUS MEDICAL CENTER NAMPA INC
31104011 0	SAINT ALPHONSUS MEDICAL CENTER NAMPA INC
31100000 0	SAINT ALPHONSUS MEDICAL CENTER NAMPA INC
31099010 0	SAINT ALPHONSUS MEDICAL CENTER NAMPA INC
31099000 0	SAINT ALPHONSUS MEDICAL CENTER NAMPA INC
31098000 0	SAINT ALPHONSUS MEDICAL CENTER NAMPA INC
31096000 0	SAINT ALPHONSUS MEDICAL CENTER NAMPA INC
31095000 0	SAINT ALPHONSUS MEDICAL CENTER NAMPA INC
31084012A0	SAINT ALPHONSUS MEDICAL CENTER NAMPA INC
31084000 0	SAINT ALPHONSUS MEDICAL CENTER NAMPA INC
30995012 0	ST LUKES REGIONAL MEDICAL CENTER LTD
30995011F0	ST LUKES REGIONAL MEDICAL CENTER LTD
30995011B0	ST LUKES REGIONAL MEDICAL CENTER LTD
30995000 0	ST LUKES REGIONAL MEDICAL CENTER LTD
01649000 0	ST LUKES REGIONAL MEDICAL CENTER LTD
01648000 0	ST LUKES REGIONAL MEDICAL CENTER LTD
01646010 0	ST LUKES REGIONAL MEDICAL CENTER LTD

602E - Educational Organizations

The Assessor's Office recommended approval of 25 applications for an educational organization exemption that were granted last year. Upon the motion of Commissioner Van Beek and the second by Commissioner Brooks, the Board voted unanimously to grant the exemptions for 25 applications pursuant to 63-602E:

64941673X0	GREAT AMERICA FINANCIAL SERVICES CORPORATION
64941394 0	CANON FINANCIAL SERVICES INC
64940104 0	GREAT AMERICA FINANCIAL SERVICES CORPORATION
64940103 0	GREAT AMERICA FINANCIAL SERVICES CORPORATION
64933876 0	CANON FINANCIAL SERV INC (WI)
60724000 0	GREAT AMERICA FINANCIAL SERVICES CORPORATION
67603000 0	BUILDING HOPE ORCHARD STREET LLC
36822011 0	CANYON OWYHEE SCHOOL SERVICE AGENCY
34795011 0	MOSAICS PUBLIC SCHOOL INC
34113000 0	WESTERN IDAHO COMMUNITY ACTION PROGRAMS INC
32504100 0	3900 OVERLAND LLC
31454011 0	HARVEST LIFE MINISTRIES INC
19863000 0	WESTERN IDAHO COMMUNITY ACTION PROGRAM INC HEAD START
17885010 0	SAGE INTERNATIONAL SCHOOL MIDDLETON LLC
07314000 0	COLLEGE OF IDAHO
07311000 0	COLLEGE OF IDAHO
07216000 0	COLLEGE OF IDAHO-CAMPUS
03820000 0	COLLEGE OF IDAHO INC
02530536 0	WESTERN IDAHO COMMUNITY ACTION PARTNERSHIPS INC
00851000 0	COLLEGE OF IDAHO INC
00845000 0	COLLEGE OF IDAHO INC
00843000 0	COLLEGE OF IDAHO INC
00842000 0	COLLEGE OF IDAHO INC
00841000 0	COLLEGE OF IDAHO INC
00838000 0	COLLEGE OF IDAHO INC

602GG - Low Income Housing Organizations

The Assessor's Office recommended approval of 13 applications for a low income housing exemption that were granted last year. Upon the motion of Commissioner Van Beek and the second by Commissioner Brooks, the Board voted unanimously to grant the exemptions for 13 applications pursuant to 63-602GG:

387700000	ELDERLY OPPORTUNITY AGENCY INC
362430000	IDAHO FRIENDS RETIREMENT HOMES INC

35333236	ADVOCATES AGAINST FAMILY VIOLENCE INC
35333212	ADVOCATES AGAINST FAMILY VIOLENCE INC
35129131	ADVOCATES AGAINST FAMILY VIOLENCE INC
32564318	ADVOCATES AGAINST FAMILY VIOLENCE INC
32504483	ADVOCATES AGAINST FAMILY VIOLENCE INC
32480180	ADVOCATES AGAINST FAMILY VIOLENCE INC
19406000	ELDERLY OPPORTUNITY AGENCY INC
129835000	TRINITY NEW HOPE INC
064381140	ADVOCATES AGAINST FAMILY VIOLENCE INC
06438106	ADVOCATES AGAINST FAMILY VIOLENCE INC
06438102	ADVOCATES AGAINST FAMILY VIOLENCE INC

602B Religious Organizations

The Assessor's Office recommended approval of 12 applications for an exemption under 602B. Some of the organizations had their exemptions removed last year for failure to apply; some are new applications; and some were not exempt last year but they are now under new ownership. Upon the motion of Commissioner Brooks and the second by Commissioner Van Beek, the Board voted unanimously to approve the 12 applications as read into the record by the Assessor's staff.

- 29527000 0 & 29542011A 1 for Southside Blvd. Methodist
- 04774000 0 & 04778000 0 for New Life Celebration
- 17042000 0, 17047000 0, & 17048000 0 for Bowmont Community Church (Name change from Church of the Brethren)
- 73546000 0 for Christian Faith Center Assembly of God, Inc.
- 78869000 0, 78774000 0, 78868000 0 & 78867000 0 for Centennial Baptist Church

Grace Bible Church, Inc., of Nampa, Idaho, on their application they stated the land is for future development for worship and church events. The land consists of 24.71 acres and it is irrigated agricultural land so the Assessor's Office is recommending the exemption be denied. Upon the motion of Commissioner Brooks and the second by Commissioner Van Beek, the Board voted unanimously to deny the application for Parcel 33017000 0 located at 0 Midway Road.

602E Educational Organizations

The Assessor's Office presented the application for Northwest Nazarene University, Inc., for property located at 415 S. Holly Street in Nampa. The parcel is located between two taxable parcels and is adjacent to the school across the street. They previously applied in 2010 and 2021 and both were denied, and today the Assessor's Office is recommending denial on this application as well. The application states the current use of the property is for campus greenspace, structures, and is adjacent to the university campus. The property is not contiguous to any exempt parcel, and is across the street from anything that is exempt. Commissioner Van Beek is familiar

with the campus and said there are spaces and places where they have greenspaces that are included as educational exemption. Ms. Loutzenhiser said there isn't anything in the file demonstrating how the property is being used by the university. Commissioner Holton said the burden of proof is on the applicant. Commissioner Brooks made a motion deny the exemption for Parcel 11009000 0. The motion was seconded by Commissioner Holton. Commissioner Van Beek was opposed to the motion to deny. The motion carried by a two-to-one split vote.

602D Hospital Organizations

The Assessor's Office recommended approval of an application for an exemption on personal property that is owned by St. Luke's Nampa Medical Center, LTD, which is located at 85 S. Middleton Road, in Nampa. Upon the motion of Commissioner Brooks and the second by Commissioner Van Beek, the Board voted unanimously to approve account no. 64942071 0 as presented.

Upon the motion of Commissioner Brooks and the second by Commissioner Van Beek, the Board voted unanimously to adjourn at 1:52 p.m. An audio recording is on file in the Commissioner's Office.