

**Resolution 2017-71**  
**Cancellation of Taxes, Penalties & Interest**  
**Post Falls Highway District**  
**Parcel Number 51N05W205100/AIN 331253**

**WHEREAS**, the Kootenai County Board of Commissioners received a request for cancellation of the taxes, penalties and interest on the above referenced parcel numbers, record owner being Post Falls Highway District, 5629 E. Seltice Way, Post Falls, Idaho 83854; and

**WHEREAS**, the Post Falls Highway District requested that taxes be cancelled on the referenced parcels as they are a Municipal Corporation and should be tax exempt under Idaho Code §63-602A; and

**WHEREAS**, the above referenced parcel was purchased by the Post Falls Highway District and reflect past due outstanding taxes; and

**WHEREAS**, the Kootenai County Board of Commissioners on August 2, 2017 at a properly noticed public meeting, agreed to cancel taxes, penalties and interest for the 2<sup>nd</sup> half of 2016 and subsequent years, excluding Aquifer Protection fees, Forest Protection fees and Solid Waste fees; and

**NOW THEREFORE, IT IS RESOLVED** that the taxes, penalties and interest be cancelled for the 2<sup>nd</sup> half of 2016 and the taxes be adjusted to reflect the tax exemption for the 2017 year and subsequent years, on the referenced parcels owned by the Post Falls Highway District; and

**BE IT FURTHER RESOLVED** that the Treasurer and Assessor be directed to take appropriate action to effectuate said Resolution.

Upon a motion to adopt the text of the foregoing Resolution made by Commissioner Fillios, seconded by Commissioner Bingham, the following vote was recorded:

Commissioner Bingham:	Aye
Commissioner Fillios:	Aye
Chairman Eberlein:	Excused

Upon said roll call, the text of the foregoing was fully enacted as a Resolution of the Board of County Commissioners of Kootenai County, Idaho on the August 2, 2017.

KOOTENAI COUNTY  
BOARD OF COMMISSIONERS

ATTEST:  
JIM BRANNON, CLERK

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Marc Eberlein, Chairman

By: \_\_\_\_\_  
Deputy Clerk

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Chris Fillios, Commissioner

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Bob Bingham, Commissioner

cc: Assessor; Treasurer; Appellant