

Resolution 2009-14
Cancel 2008 Aquifer Protection Fees
City of Spirit Lake

WHEREAS, the Kootenai County Board of Commissioners has received a request for cancellation of the 2007 and 2008 Aquifer Protection District fees, penalties, interest and all future fees for all properties owned by the City of Spirit Lake; and,

WHEREAS, as a general rule the doctrine of sovereign immunity and the supremacy clause of the constitution prohibit a state from taxing the federal government or its activities. Just as states and their political subdivisions are barred from levying general property taxes against federal property, they are likewise prevented from making assessments against federal land for local improvements, even if the improvements would be made to federally owned property;

NOW THEREFORE BE IT HEREBY RESOLVED that all past and future Aquifer Protection Fees and any associated penalty and/or interest for property located in Kootenai County and owned by the City of Spirit Lake be cancelled. See attached "Exhibit A" for a list of parcel numbers.

IT IS FURTHER RESOLVED that the Treasurer and Auditor be directed to take appropriate action to effectuate said resolution.

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

Commissioner Tondee:
Commissioner Piazza:
Chairman Currie:

Upon said roll call, the text of the foregoing was duly enacted as a Resolution of the Kootenai County Board of Commissioners on the _____ day of _____, 2009.

KOOTENAI COUNTY
BOARD OF COMMISSIONERS

ATTEST:
DANIEL J. ENGLISH, CLERK

Elmer R. Currie, Chairman

By: _____
Deputy Clerk

Richard A. Piazza, Commissioner

W. Todd Tondee, Commissioner

C: Auditor; Assessor; Treasurer; Appellant