

Resolution No. 2009-26
Waiver of Taxes/Parcel No. S4500045004A/AIN 116625
(Spirit Lake) United Presbyterian Church

WHEREAS, the Kootenai County Board of Commissioners has received a request for cancellation of the 2008 taxes associated with Parcel No. S4500045004A, record owner being (Spirit Lake) United Presbyterian Church located at 32472 N 4th, Spirit Lake, ID 83858; and,

WHEREAS, the entire tax exemption was removed in error in 2008 when an application for tax exempt status for the parsonage was denied; and,

WHEREAS, determination has been made that the church building and the property did qualify under *Idaho Code* §63-602(B) for tax exemption since it was still being used for church purposes during 2008; and,

WHEREAS, determination has been made that the parsonage and the home site did qualify under *Idaho Code* §63-602(B) for a partial year tax exemption since it was being used as a parsonage from April through December of 2008.

NOW THEREFORE BE IT HEREBY RESOLVED that 2008 taxes be waived to reflect a partial exemption from January through March (based on the partial exemption from previous years) and a full exemption from April through December and further that all penalties and interest be waived.

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 Board of County Commissioners of Kootenai County, Idaho 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