

**Resolution 2009-105**  
**Cancel 2008 Aquifer Protection Fees**  
**United States Department of Agriculture**  
**Forest Service**  
**Idaho Panhandle National Forests**  
**Parcel Number 53N02W108600/ AIN 146165**

**WHEREAS**, the Kootenai County Board of Commissioners has received a request for cancellation of the 2007 and 2008 Aquifer Protection District fees, penalty, interest and all future fees for the above mentioned parcel owned by the USDA Forest Service; and,

**WHEREAS**, following a meeting between the Board and the Forest Service on 4/25/08, Coeur d'Alene River District Ranger, Randy Swick met with the Aquifer Protection Board to present cooperative improvement benefit programs; and

**WHEREAS**, the Forest Service did prove the existence of mutually beneficial opportunities that contribute directly towards ecosystem health.

**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 United States Department of Agriculture, Forest Service be cancelled for the above mentioned parcel.

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

Upon 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 role call, the text of the foregoing was duly enacted as a Resolution of the Kootenai County Board of Commissioners on the \_\_\_\_\_ day of \_\_\_\_\_.

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