

RESOLUTION NO. 2025-09
Treasurer Authorization-Cancellation of Penalties and Interest

WHEREAS, Idaho Code § 63-1304 authorizes the Board of County Commissioners by resolution to authorize the tax collector to make adjustments of late charges, interest and fees, not to exceed the designated limit set by the Board of County Commissioners; and

WHEREAS, the Kootenai County Treasurer or Chief Deputy, by resolution of the previous Board of County Commissioners, had received authorization to cancel penalty and interest charges up to a maximum of one thousand dollars (\$1,000.00) per parcel in cases where obvious County error has occurred, or when they deemed such an adjustment to be appropriate pursuant to Idaho Code § 63-2203A (which has been subsequently repealed); and

WHEREAS, the current Board of County Commissioners desires to grant such authority to the Kootenai County Treasurer or Chief Deputy; and

WHEREAS, the Kootenai County Treasurer's office will refer any questionable requests for adjustment to the Board of County Commissioners for approval; and

WHEREAS, the Kootenai County Treasurer's office will prepare a monthly statement of penalty and interest charges of over one hundred dollars (\$100.00) per account adjusted and present it to the Board of County Commissioners; and

NOW THEREFORE, BE IT HEREBY RESOLVED that the Kootenai County Treasurer or Chief Deputy are hereby authorized to adjust late charges, interest and fees not to exceed charges up to the herein designated limit set by the Board of County Commissioners of one thousand dollars (\$1,000.00) per parcel in order to facilitate the collection of property taxes where such an adjustment is deemed appropriate.

Upon a motion made by Commissioner , seconded by Commissioner , that the foregoing be enacted as a Resolution of Kootenai County, the following roll call was recorded:

Commissioner Eberlein:	Aye
Commissioner Duncan:	Aye
Chairman Mattare:	Aye

Upon said roll call, the text of the foregoing was duly enacted as a Resolution of the Board of Commissioners of Kootenai County, Idaho, on the 14th day of January , 2025.

**KOOTENAI COUNTY
BOARD OF COMMISSIONERS**

**ATTEST:
JENNIFER LOCKE, CLERK**



Bruce E. Mattare, Commissioner - Signed 1/14/2025



Teri Johnston, Deputy Clerk - Signed 1/14/2025



Leslie Duncan, Commissioner - Signed 1/14/2025



Marc Eberlein, Commissioner - Signed 1/14/2025