

RESOLUTION NO. 2023-85
Treasurer Authorization-Waiving of Penalties

WHEREAS, Idaho Code Section §63-810, authorizes corrective action by the Board of County Commissioners whenever the county commissioners have discovered that a levy has been made by unintentional clerical, mathematical or electronic error, and when discovered prior to the fourth Monday of November of the year order all necessary corrections in all property tax records; and

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

WHEREAS, Idaho Code Section §63-902, requires the county tax collector, prior to the fourth Monday of November, to mail or transmit electronically to every taxpayer a property tax notice; and

WHEREAS, the Board of County Commissioners on November 16, 2023 ordered all necessary corrections in all property tax records involving AIN 114499;

NOW THEREFORE, BE IT HEREBY RESOLVED, that the Kootenai County Treasurer or Chief Deputy be authorized to adjust late charges, interest and fees related to delinquent property tax payments received or post marked by December 31, 2023, for only the 2023 property tax year, not to exceed charges up to the hereby designated limit set by the Board of County Commissioners of ten thousand (\$10,000.00) per parcel in order to facilitate the collection of property taxes where such an adjustment is deemed appropriate.

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

Commissioner Brooks:	Aye
Commissioner Mattare:	Aye
Chair Duncan:	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 21st day of November, 2023.

KOOTENAI COUNTY
BOARD OF COMMISSIONERS

ATTEST:
JENNIFER LOCKE, CLERK



Leslie Duncan, Commissioner - Signed 11/21/2023



Teri Johnston, Deputy Clerk - Signed 11/22/2023



Bruce E. Mattare, Commissioner - Signed 11/21/2023

