

KOOTENAI COUNTY, IDAHO
RESOLUTION NO. 2020-82



A RESOLUTION OF THE BOARD OF COMMISSIONERS OF KOOTENAI COUNTY, IDAHO, ACKNOWLEDGING AND ACCEPTING THAT PORTION OF THE BOUNDARY OF THE PROPOSED SILVERADO REVENUE ALLOCATION AREA LYING WITHIN UNINCORPORATED KOOTENAI COUNTY, SPECIFICALLY A SEGMENT OF MEYER ROAD; ACKNOWLEDGING THAT PORTION OF MEYER ROAD LYING WITHIN UNINCORPORATED KOOTENAI COUNTY LOCATED WITHIN THE PROPOSED REVENUE ALLOCATION AREA WOULD NOT GENERATE REVENUE ALLOCATION PROCEEDS TO THE RATHDRUM URBAN RENEWAL AGENCY; AUTHORIZING THE CHAIR TO SIGN SUCH OTHER AND FURTHER DOCUMENTS AS MAY BE NECESSARY TO CARRY OUT THE INTENT OF THIS RESOLUTION; AND DIRECTING COUNTY ASSESSOR STAFF TO FINALIZE THE MAP UPON RECOGNITION BY THE STATE TAX COMMISSION.

WHEREAS, that this Resolution is adopted to acknowledge and accept that portion of the boundary of the proposed Silverado Revenue Allocation Area to be considered by the Rathdrum City Council on October 14, 2020, lying within unincorporated Kootenai County, and specifically a segment of Meyer Road lying in the SE-SE of Section 31, and the SW-SW of Section 32, T 52 N, R 4 W, B.M., and as illustrated in **Exhibit 1**;

WHEREAS, the Urban Renewal Plan for the Silverado Urban Renewal Project (the "Plan") includes the use of revenue allocation funds, in part, to improve Meyer Road, as well as the intersection between Meyer Road and Boekel Road;

WHEREAS, the City of Rathdrum (the "City") undertook several annexations in and around Meyer Road during 2017 and 2018, which changed the jurisdictional boundaries in that area;

WHEREAS, the proposed Silverado Revenue Allocation Area boundary map and legal description were widely distributed and discussed with Kootenai County staff, including the County Assessor, the State Tax Commission and City staff in August 2020;

WHEREAS, on September 3, 2020, the Chief Deputy County Assessor notified the Agency of the inclusion of the portion of Meyer Road lying within unincorporated Kootenai County within the proposed Silverado Revenue Allocation Area;

WHEREAS, there was a discrepancy between the Idaho State Tax Commission GIS ("ISTC") records and Kootenai County GIS records (the "County GIS"). An audit was conducted, and the ISTC and County GIS records were corrected in late August/early September 2020, to reflect that portion of the Meyer Road right-of-way within the proposed Silverado Revenue Allocation Area is in unincorporated Kootenai County;

WHEREAS, as of September 11, 2020, the Plan, including the proposed boundary map and legal description were distributed to the affected taxing entities, including the County;

WHEREAS, the Rathdrum City Council, following published notice, intends to hold a

public hearing on Plan on October 14, 2020;

WHEREAS, time is of the essence to establish the proposed Silverado Revenue Allocation Area by December 31, 2020, and an annexation of the portion of Meyer Road lying within unincorporated Kootenai County into the City cannot be completed prior to City Council consideration of the Ordinance adopting the Plan;

WHEREAS, the portion of Meyer Road lying within unincorporated Kootenai County and within the proposed Silverado Revenue Allocation Area does not have any taxable value and does not generate any revenue allocation proceeds to the Agency;

WHEREAS, the Agency and Rathdrum City Council do not intend to create a multi-jurisdictional project area and the inclusion of land within unincorporated Kootenai County into the proposed Silverado Revenue Allocation Area is inadvertent and unintentional;

WHEREAS, since discovery of this issue staff from Kootenai County, the Chief Deputy County Assessor, the City and the Agency have worked diligently to coordinate a resolution to this issue;

WHEREAS, it is desirable and in the best public interests to seek a reasonable resolution and accommodation;

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF KOOTENAI COUNTY, IDAHO:

Section 1: That the above statements are true and correct.

Section 2: That the Board of County Commissioners acknowledge and accept that the inclusion of a segment of Meyer Road, currently lying within unincorporated Kootenai County, and located within the proposed Silverado Revenue Allocation Area, as shown on **Exhibit 1**, was an inadvertent and unintentional error justifying an administrative solution.

Section 3: That the Board of County Commissioners acknowledge and accept that the segment of Meyer Road lying within unincorporated Kootenai County and within the proposed Silverado Revenue Allocation Area has no taxable value and does not generate revenue allocation proceeds to the Rathdrum Urban Renewal Agency.

Section 4: That the City will proceed with annexing this segment of Meyer Road during 2021.

Section 5: That the Board of County Commissioners, based on the circumstances, directs the Chief Deputy County Assessor to finalize the map consistent with the mapping provided by the State Tax Commission should the City Council approve the Ordinance adopting the proposed Plan;

Section 6: That the Board of County Commissioners expressly acknowledges the segment of Meyer Road, currently lying within unincorporated Kootenai County, and within the proposed Silverado Revenue Allocation Area is subject to the Kootenai County Comprehensive

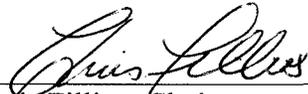
Plans and the Zoning and Development Codes, as may be applicable, as well as the Plan.

Section 7: That the Board of County Commissioners authorizes the Chair to sign such other and further documents as may be necessary to carry out the intent of this Resolution.

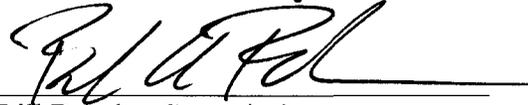
Section 8: That this Resolution shall be in full force and effect immediately upon its adoption and approval.

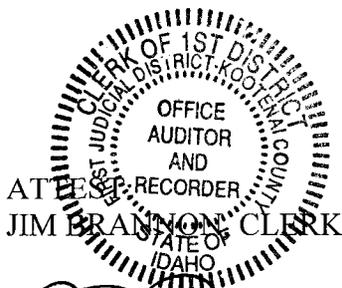
PASSED AND APPROVED BY THE BOARD OF COUNTY COMMISSIONERS,
KOOTENAI COUNTY, IDAHO, this 24th day of November, 2020.

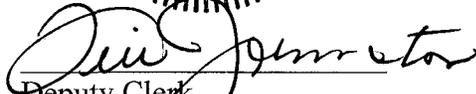
KOOTENAI COUNTY
BOARD OF COMMISSIONERS


Chris Fillios, Chairman


Leslie Duncan, Commissioner


Bill Brooks, Commissioner




Deputy Clerk
4810-7113-9789, v. 2