

**RESOLUTION NO. 2019-46**  
**Treasurer Authorization-Cancellation of Penalties and Interest**

**WHEREAS**, Idaho Code Section §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, via a Resolution received authorization from the previous Board of County Commissioners to cancel penalty and interest charges up to a maximum of five hundred dollars (\$500.00) per parcel  
( in cases where obvious County error has occurred or they deem such an adjustment is appropriate pursuant to Idaho Code §63-2203A (since revoked); 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 adjusted and present it to the Board of County Commissioners; and

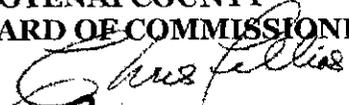
**NOW THEREFORE, BE IT HEREBY RESOLVED**, that the Kootenai County Treasurer or Chief Deputy be authorized to adjust late charges, interest and fees not to exceed charges up to the hereby designated limit set by the Board of County Commissioners of five hundred (\$500.00) per parcel in order to facilitate the collection of property taxes where such an adjustment is deemed appropriate.

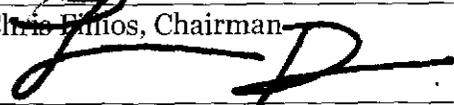
Upon a motion made by Commissioner Duncan, seconded by Commissioner Fillios, that the foregoing be enacted as a Resolution of Kootenai County, the following roll call was recorded:

Commissioner Brooks:	Excused
Commissioner Duncan:	Aye
Chairman Fillios:	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 7<sup>th</sup> day of May, 2019.

**KOOTENAI COUNTY  
BOARD OF COMMISSIONERS**

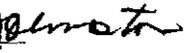
  
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Chris Fillios, Chairman

  
\_\_\_\_\_  
Leslie Duncan, Commissioner

  
\_\_\_\_\_  
Bill Brooks, Commissioner

ATTEST:

JIM BRANNON, CLERK

By:   


Cc: Treasurer, Assessor, Auditor