

**Resolution 2016-34**  
**Cancellation of Taxes, Penalties, Interest & Fees**  
**Post Falls Highway District**  
**Parcel No. 50N04W046450 / AIN 179296**

**WHEREAS**, the Kootenai County Board of Commissioners received a request for cancellation of the taxes, penalties, interest and fees on the referenced parcel number, record owner being Post Falls Highway District, 5629 E. Seltice Way, Post Falls, ID; and

**WHEREAS**, Post Falls Highway District requested that taxes be cancelled on the referenced parcel as they are a Municipal Corporation and should be tax exempt under Idaho Statute §63-602A; and

**WHEREAS**, the Kootenai County Board of Commissioners on March 2, 2016 at a properly noticed public meeting, agreed to cancel the taxes, penalties, interest and fees for 2008, 2009, 2010, 2011, 2012, 2013, 2014 and 2015 and subsequent years; and

**NOW THEREFORE, IT IS RESOLVED** that the taxes, penalties, interest and fees be cancelled for 2008, 2009, 2010, 2011, 2012, 2013, 2014 and 2015 tax years and the taxes be adjusted to reflect the tax exemption for subsequent years, on the referenced parcel owned by the Post Falls Highway District; and

**BE IT FURTHER RESOLVED** that the Treasurer and Assessor be directed to take appropriate action to effectuate said Resolution.

Upon a motion to adopt the text of the foregoing Resolution made by Commissioner Stewart, seconded by Commissioner Eberlein, the following vote was recorded:

Commissioner Stewart:	Aye
Commissioner Eberlein:	Aye
Chairman Green:	Excused

Upon said roll call, the text of the foregoing was fully enacted as a Resolution of the Board of County Commissioners of Kootenai County, Idaho on the 8th day of March, 2016.

KOOTENAI COUNTY  
BOARD OF COMMISSIONERS

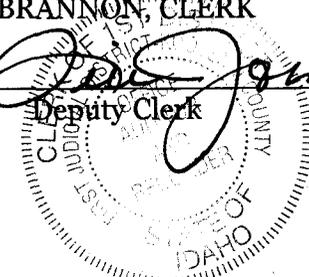
Excused  
Daniel H. Green, Chairman

[Signature]  
Marc Eberlein, Commissioner

[Signature]  
David Stewart, Commissioner

ATTEST:  
JIM BRANNON, CLERK

By: [Signature]  
Deputy Clerk



Cc: Assessor, Treasurer, Appellant