

**Steven D. Matheson**  
**Kootenai County Treasurer**

**Jill Smith**  
**Chief Deputy Treasurer**

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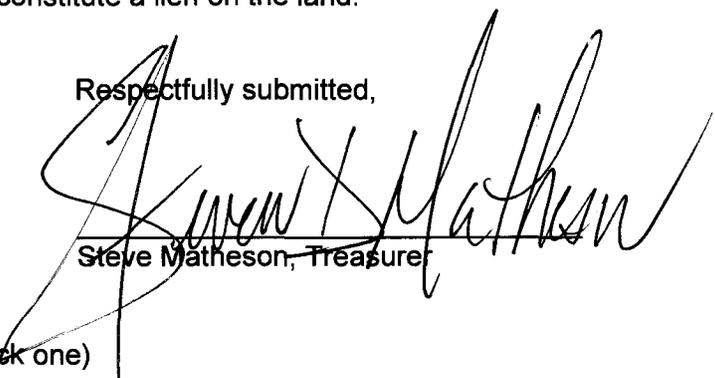
**MEMORANDUM**

**TO:** Board of County Commissioners  
**RE:** Requests for Certification to 2025 property tax roll for Yield & Deferred Tax  
**DATE:** August 29, 2025

Pursuant to Idaho Code Title 63, Chapter 17 we are requesting your approval for placement of the attached list of delinquent 3% Yield Tax and Deferred Tax to the 2025 Tax Roll.

1. Idaho Code 63-1706, 63-201 & 63-1001 respectively, provides that delinquent yield taxes, interest and late charges shall remain a lien against the land from which the timber was harvested and against any other real and personal property of the landowner who owned the land at the time of severance.
2. Idaho Code 63-1703, 63-201, 63-1001 respectively, provides that recaptured deferred taxes, late charges and interest shall constitute a lien on the land.

Respectfully submitted,

  
Steve Matheson, Treasurer

**APPROVAL or DENIAL (please check one)**

\_\_\_\_\_  
Bruce E Mattare, Commissioner

Approval

Denial

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

Approval

Denial

\_\_\_\_\_  
Marc Eberlein, Commissioner

Approval

Denial

2023 Yield Bills to be Certified to the 2024 Bills

<b>PIN</b>	<b>CODE</b>	<b>AMOUNT</b>	<b>AIN</b>
49N03W331400	3% YIELD	\$262.01	131886
50N03W273500	3% YIELD	\$117.08	109833
48N03W152000	3% YIELD	\$272.76	147721
48N02W137200	3% YIELD	\$37.25	321531
49N04W091500	3% YIELD	\$208.40	180499
<b>Total</b>		<b>\$897.50</b>	

2023 Deferred Bills to be Certified to the 2024 Bills

<b>PIN</b>	<b>CODE</b>	<b>AMOUNT</b>	<b>AIN</b>
074200000220	DEF TAX	216.04	109940
50N03W150450	DEF TAX	217.10	170313
<b>Total</b>		<b>433.14</b>	