



Steven D. Matheson
Kootenai County Treasurer

Jill Smith
Chief Deputy Treasurer

451 Government Way
PO Box 9000 • Coeur d'Alene, Idaho 83816-9000

January 6, 2026

MEMORANDUM

TO: Board of County Commissioners

FROM: Steven D. Matheson, Treasurer
Kelly Wuest, Treasury Specialist III

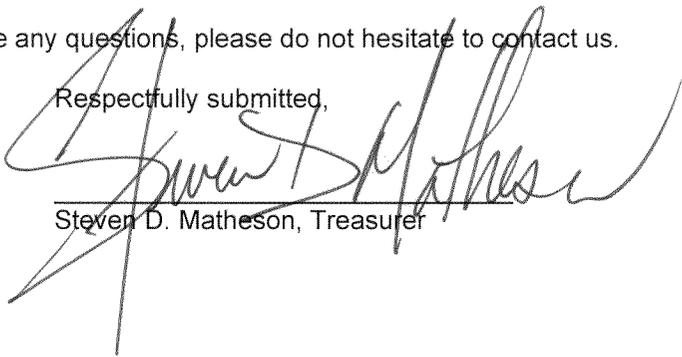
RE: Requesting checks for Residual Surplus Funds from 2025 Tax Deed Auction Sales to State of Idaho Unclaimed Property

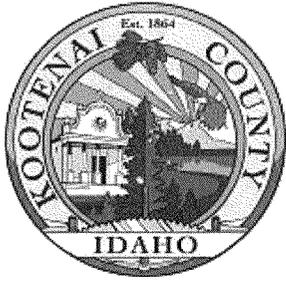
Please issue checks from the 808 Trust Fund account to the State of Idaho Unclaimed Property for residual surplus funds that were not claimed, nor paid out, from the 2025 Tax Deed Auction Sales held on September 9, 2025, identified below. Attached is our surplus spreadsheet that identifies surplus funds, claims paid, and residual balance. Also attached are the online NAUPA reporting's to the State of Idaho. Please issue a separate check for each reporting.

NAME	AIN	PARCEL	RESIDUAL SURPLUS FROM 808 FUND	SURPLUS TO STATE UNCLAIMED PROPERTY	CHECK #
Jonathan S Coles	109027	0644001026AA	\$70.81	\$70.81	
Leinweber, James V. & Jean	326257	53N04W315230	\$82.03	\$82.03	
Georgia Szabo	135727	00940028026A	\$0.01	\$0.01	
Waggoner Family Trust	170157	H5910005007A	\$267,674.94	\$267,674.94	
TOTALS			\$267,827.79	\$267,827.79	

Thank you for the assistance and if you have any questions, please do not hesitate to contact us.

Respectfully submitted,


Steven D. Matheson, Treasurer



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APPROVAL or DENIAL (please check one)

Bruce Mattare, Chairman

Approval

Denial

Leslie Duncan, Commissioner

Approval

Denial

Marc Eberlein, Commissioner

Approval

Denial

ATTEST: Jennifer Locke, Clerk

By: _____

Date: _____

ORIGINAL TO: BOARD OF COUNTY COMMISSIONERS

COPIES TO: Treasurer, Auditor, Assessor