

**Resolution 2026-27**  
**Cancel Taxes, Interest and Penalties**  
**House of Prayer Church/Dwelling Place Church**  
**Parcel No. R00000316400/AIN 134140**

**WHEREAS**, the Kootenai County Board of Commissioners received a request for cancellation of the taxes, penalties and interest on the above referenced parcel number, record owner being House of Prayer Church/Dwelling Place Church; and

**WHEREAS**, the property in question is currently owned by the House of Prayer Church. The Church is a 501 (b) 3 non-profit organization which is tax exempt however, the yearly tax exempt affidavit required to be filed was not received by the due date of April 15, 2025 due to a change in administration. Their tax exemption was revoked on May 6, 2025 but have subsequently refiled under the new name of Dwelling Place Church for 2026.

**WHEREAS**, the Kootenai County Board of Commissioners on February 11, 2026 at a properly noticed public meeting, agreed to cancel the taxes, interest and penalties for 2025 with the exception of Aquifer Protection Fees and Solid Waste fees which must be paid within 30 days of the receipt of decision; and

**NOW THEREFORE, IT IS RESOLVED** that the taxes, interest and penalties be cancelled for the 2025 tax year for the record owner being House of Prayer Church/Dwelling Place Church; 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 Duncan, seconded by Commissioner Eberlein, the following vote was recorded:

Commissioner Eberlein:	Aye
Commissioner Duncan:	Aye
Chairman Mattare:	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 11<sup>th</sup> day of February, 2026.

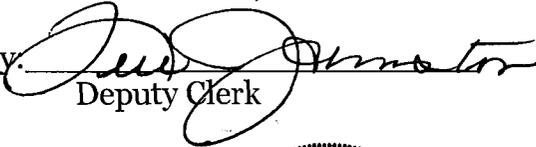
KOOTENAI COUNTY  
BOARD OF COMMISSIONERS

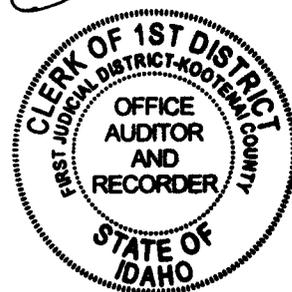
Excused  
\_\_\_\_\_  
Bruce Mattare, Chairman

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

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

ATTEST:  
JENNIFER LOCKE, CLERK

By:   
\_\_\_\_\_  
Deputy Clerk



cc: Assessor; Treasurer; Appellant