

**Resolution 2016-94
Cancellation of Taxes
Larry and Kathy Smith (Family Trust of LKS)
Parcel No. CK1770020030/AIN 316023**

WHEREAS, the Kootenai County Board of Commissioners received a request to adjust the taxes to reflect Homeowners Exemption for the 2015 tax year on the referenced parcel number, record owner being Larry and Kathy Smith, 1760 W. Pyrenees Loop, Coeur d'Alene, Kootenai County, Idaho; and

WHEREAS, Mr. and Mrs. Smith, requested the adjustment of the 2015 taxes to reflect the Homeowners Exemption due to a miscommunication on which state in they held their primary residence; and

WHEREAS, the Kootenai County Board of Commissioners on August 3, 2016 at a properly noticed meeting, agreed to adjust the 2015 taxes to reflect the Homeowners Exemption and cancel any penalties or interest; and

WHEREAS, the Treasurer's office is instructed to adjust the 2015 taxes to reflect a homeowners exemption on the above-mentioned parcel, as well as cancel all penalties and interest; and

NOW THEREFORE, IT IS RESOLVED that 2015 taxes are to be adjusted to reflect the Homeowners Exemption and cancel all penalties and interest for the 2015 tax year for the record owner being Larry and Kathy Smith (Family Trust of LKS); 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 Chairman Green, the following vote was recorded:

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

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 3rd day of August, 2016.

KOOTENAI COUNTY
BOARD OF COMMISSIONERS

ATTEST:
JIM BRANNON, CLERK

Daniel H. Green, Chairman

By: _____
Deputy Clerk

EXCUSED
Marc Eberlein, Commissioner

David Stewart, Commissioner

Cc: Assessor, Treasurer, Appellant