

**Resolution 2015-77
Cancellation of Taxes/Coeur d'Alene Tribe
Parcel No. C-K326-001-002-0/AIN 323466
(Corrects and Supersedes Resolution 2014-89)**

WHEREAS, the Kootenai County Board of Commissioners received a request for cancellation of property taxes on the real property located at 2476 W. John Loop, Coeur d'Alene, Kootenai County, Idaho, and referenced by parcel number and AIN herein ("the subject parcel"), the record owner of which is the Coeur d'Alene Tribe; and

WHEREAS, the Coeur d'Alene Tribe had requested that the property taxes on the subject parcel be cancelled, as the property is to be used for a transit center for the Citylink public transit system in conjunction with Kootenai County; and

WHEREAS, the Kootenai County Board of Commissioners on November 13, 2014 at a properly noticed public meeting, agreed to cancel the taxes for the 2014 tax year, excluding Aquifer Protection District fees; and

WHEREAS, it was later discovered that cancellation of property taxes for the entire tax year of 2014 was in error, as the Coeur d'Alene Tribe acquired ownership of the subject parcel from the seller, Riverstone West, LLC, on July 2, 2014; and

WHEREAS, the Board does find that cancellation of the property taxes for the subject parcel is appropriate for that portion of tax year 2014 on and after July 2, 2014 in accordance with sections 63-711 and 63-1302, Idaho Code;

NOW THEREFORE, BE IT HEREBY RESOLVED that the property taxes for the portion of tax year 2014 from July 2, 2014 through December 31, 2014 shall be, and the same are hereby cancelled.

BE IT FURTHER RESOLVED that cancellation shall not apply to duly levied Aquifer Protection District fees.

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 _____, seconded by Commissioner _____, the following vote was recorded:

Commissioner Stewart:
Commissioner Eberlein:
Chairman Green:

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 _____ day of October, 2015.

KOOTENAI COUNTY
BOARD OF COMMISSIONERS

ATTEST:
JIM BRANNON, CLERK

Daniel H. Green, Chairman

By: _____
Deputy Clerk

Marc Eberlein, Commissioner

David Stewart, Commissioner

Cc: Assessor, Treasurer, Coeur d'Alene Tribe