

**Resolution 2012-113
Reinstate Timber Exemption
Cancellation of Penalties & Interest
Parcel No. 48N01W054000/AIN 315002/Haralson**

WHEREAS, the Kootenai County Board of Commissioners received a request for cancellation of the taxes, penalties and interest on the above stated parcel number, 48N01W054000/AIN 315002 record owner being Vernon R. Haralson; 18499 S. Highway 3, Cataldo, ID 83810; and

WHEREAS, the mapping department in the Assessor's office did a review of the above mentioned property in 2009 and notified the owner that this parcel was listed under a different owner's name; and

WHEREAS, the property is now under the current owner's name (Haralson) through a corrected deed that was re-recorded in September of 2012; and

WHEREAS, due to the ownership error, the property has now entered into the Tax Deeding/Pending Issue process and a title report has been requested for the County from the title company upon which the County was charged \$323.00 for this report; and

WHEREAS, the Assessor's office has confirmed that the property does qualify for the timber exemption; and

WHEREAS, Kootenai County Board of Commissioners have agreed to reinstate the timber exemption for AIN 315002, recalculating that the taxes to reflect the following amounts due: 2009 - \$47.84, 2010 - \$57.87, 2011 - \$17.80 and 2012 - \$17.89 and have agreed to waive the penalties and interest for the years 2009, 2010 and 2011 as long as the property owner pays the taxes and title report in the amount \$323.00 within 30 days. If payment is not made within said time frame, late charge and interest will be applied; and

NOW THEREFORE, IT IS RESOLVED that the timber exemption be reinstated and that the above amounts be applied to the taxes and that the penalties and interest for 2009, 2010 and 2011 be cancelled if paid within 30 days. Also, that the owner reimburse the County \$323.00 to cover the cost of the title report.

BE IT FURTHER RESOLVED that the Treasurer and Auditor 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 Nelson:
Commissioner Green:
Chairman Tondee:

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 December 2012.

KOOTENAI COUNTY
BOARD OF COMMISSIONERS

ATTEST:
CLIFFORD T. HAYES, CLERK

W. Todd Tondee, Chairman

By: _____
Deputy Clerk

Daniel H. Green, Commissioner

Jai Nelson, Commissioner

C: Auditor, Assessor, Treasurer, Appellant