

**Resolution 2009-04  
Cancel Taxes, Penalty and Interest  
Parcel Nos. C177000128B0  
Idaho Youth Ranch**

**WHEREAS**, the Kootenai County Board of Commissioners has received a request for cancellation of property taxes and fees associated with Parcel No. C177000128B0, record owner being Idaho Youth Ranch, PO Box 8538, Boise, ID 83707; and,

**WHEREAS**, Idaho Youth Ranch returned the 2008 affidavit of tax exempt status which was sent to them by the Commissioner's Office; and,

**WHEREAS**, the Assessor's Office was aware that an Auto Body Shop was being operated in the building and pro-rated the tax-exempt portion for 2008; and,

**WHEREAS**, the body shop closed in December of 2007 and did not operate in 2008; and,

**WHEREAS**, determination has been made that the property did qualify for tax exemption since it was still being used for fraternal purposes during 2008; and,

**WHEREAS**, it has been determined that payment of the delinquent taxes, penalty and interest would cause undue hardship to the Post Falls Eagles.

**NOW THEREFORE BE IT HEREBY RESOLVED** that taxes, penalty and interest charges on the subject properties for the tax years 2008 be waived to reflect tax exempt status.

**IT IS FURTHER RESOLVED** that the Treasurer and Auditor be directed to take appropriate action to effectuate said resolution.

Upon motion to adopt the text of the foregoing Resolution made by Commissioner \_\_\_\_\_, seconded by Commissioner \_\_\_\_\_, the following vote was recorded.

Commissioner Tondee:  
Commissioner Piazza:  
Chairman Currie:

Upon said role call, the text of the foregoing was duly enacted as a Resolution of the Kootenai County Board of Commissioners on the \_\_\_\_ day of \_\_\_\_\_ 2008.

KOOTENAI COUNTY  
BOARD OF COMMISSIONERS

ATTEST:  
DANIEL J. ENGLISH, CLERK

\_\_\_\_\_  
Elmer R. Currie, Chairman

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

\_\_\_\_\_  
Richard A. Piazza, Commissioner

\_\_\_\_\_  
W. Todd Tondee, Commissioner

C: Auditor; Assessor; Treasurer; Appellant