

RESOLUTION NO. 24-212

A RESOLUTION OF THE CANYON COUNTY BOARD OF COUNTY COMMISSIONERS AUTHORIZING CANCELLATION OF TAXES ON PROPERTY TRANSFERRED TO HIGHWAY DISTRICT NO. 4

The following resolution and order was considered and adopted by the Canyon County, Idaho Board of Commissioners on this 19th day of November, 2024.

Upon motion of Commissioner Van Brock and the second by Commissioner Horton, the Board resolves as follows:

WHEREAS, Idaho Code § 31-801 grants general powers and duties, subject to the restrictions of law, to the boards of county commissioners in their respective counties; and

WHEREAS, Idaho Code § 31-828 grants the Board authority “to do and perform all other acts . . . which may be necessary to the full discharge of the duties of the chief executive authority of the county government”; and

WHEREAS, Idaho Code § 31-807 authorizes the Board to manage county property subject to restrictions including, but not limited to, those described in Idaho Code § 31-808; and

WHEREAS, Idaho Code § 31-808(9) states that the Board may grant any real or personal property to any political subdivision after a decision that it is in the public interest; and

WHEREAS, Canyon County Parcel No. R34482012 is a .04 acre parcel with a portion of a public road built through it, and was taken by tax deed by Canyon County on or about July 24, 2019 for delinquent taxes; and

WHEREAS, on October 31, 2024, the Board signed Resolution No. 24-203 authorizing the quitclaim of Parcel No. R34482012 to Highway District No. 4, which is a political subdivision of the state of Idaho, rather than offer the property at tax deed auction; and

WHEREAS, there are delinquent taxes and late charges associated with Parcel No. R34482012 in the amount of Five Hundred Eighty Dollars and Thirty-Eight Cents (\$580.38); (see Attachment “1”) and

WHEREAS, as the property owner of Parcel No. R34482012 Canyon County should not have been accruing taxes on this property.




NOW THEREFORE, THE BOARD HEREBY RESOLVES, that the taxes plus late charge and interest on the property for Parcel No. R34482012, located at 0 Freezeout Road, Caldwell, Idaho in the amount of Five Hundred Eighty Dollars and Thirty-Eight Cents (\$580.38) are cancelled.

IT IS FURTHER RESOLVED BY THE BOARD, that this cancellation shall be shown as a credit on the official records of Canyon County and all necessary adjustments shall be made in the tax records of the various County officers and taxing districts.

IT IS FURTHER RESOLVED BY THE BOARD, that this resolution shall be effective this 19th day of November, 2024.

CANYON COUNTY BOARD OF COMMISSIONERS

☒ Motion Carried Unanimously
☐ Motion Carried/Split Vote Below
☐ Motion Defeated/Split Vote Below

	Yes	No	Did Not Vote
 _____ Commissioner Leslie Van Beek	<input checked="" type="checkbox"/>	_____	_____
 _____ Commissioner Brad Holton	<input checked="" type="checkbox"/>	_____	_____
 _____ Commissioner Zach Brooks	_____	_____	_____

ATTEST: RICK HOGABOAM, CLERK

By: 

Deputy Clerk

Date: 10/31/2024

Page: 1

Jennifer Watters
Canyon County Tax Collector
111 N. 11th Ave., Suite 240
Caldwell, ID 83605
208-454-7354

PIN: 34482012 0
AIN: 04N03W031657

Delinquent Reminder Notice

Balance Good Through:	10/31/2024
Current Year Balance:	\$0.00
Prior Year(s) Balance:	\$580.38
(see below for details)	
Total Due:	\$580.38

AUTO
|||||

COUNTY COMMISSIONERS OFFICE =
CANYON COUNTY
1115 ALBANY ST
CALDWELL ID 83605

Description: 03-4N-3W NE
IN S 1/2 NE

TX 97652

Situs: 0 FREEZEOUT RD
CALDWELL

Credit or Debit Card Payments can be made in person or via the internet. To make a payment on-line, please visit www.canyoncounty.id.gov/treasurer & select the payment link to submit your payment. A CONVENIENCE FEE IS CHARGED ON ALL CREDIT/DEBIT CARD PAYMENTS MADE BOTH IN PERSON AND ON-LINE.

Current Charges									
PIN	Year	Bill Number	Inst	Due Date	Charges	Interest	Pen/Fees	Paid	Balance
34482012 0	2023	2023154703	1	12/20/2023	0.00	0.00	0.00	0.00	0.00
34482012 0	2023		2	06/20/2024	0.00	0.00	0.00	0.00	0.00
Current Year Totals					0.00	0.00	0.00	0.00	0.00

Prior Years								
PIN	Year	Bill Number	Charges	Interest	Pen/Fees	Paid	Balance	
34482012 0	2019	2019154309	1.32	0.78	0.02	0.00	2.12	
34482012 0	2018	2018236758	1.50	1.08	0.02	0.00	2.60	
34482012 0	2017	2017154800	2.72	2.28	0.06	0.00	5.06	
34482012 0	2016	2016154757	1.96	1.88	0.04	0.00	3.88	
34482012 0	2015	2015233695	1.72	1.86	563.14	0.00	566.72	
Prior Years Total			9.22	7.88	563.28	0.00	580.38	

Overall Totals

9.22

7.88

563.28

0.00

580.38

PLEASE REMIT PAYMENT TO: CANYON COUNTY TAX COLLECTOR
PO BOX 730, CALDWELL, ID 83606

