

**FINDINGS OF FACT AND CONCLUSIONS OF LAW
TAX DEED HEARING HELD ON:
July 23, 2025**

As to the properties described in Exhibit "A", which is attached and incorporated herein, the Canyon County Board of Commissioners makes the following:

FINDINGS OF FACT

1. The properties were assessed as required by law.
2. The properties were equalized as required by law.
3. The taxes were levied in accordance with the law.
4. The delinquency entries were made as prescribed by Idaho Code § 63-907.
5. The taxes, and applicable late fees, and interest on the taxes were not paid as required by law.
6. The proper notices were sent, and Affidavits of Compliance were recorded, in accordance with Idaho Code § 63-1005.

CONCLUSIONS OF LAW

1. Based upon the foregoing Findings of Fact, the Board of Canyon County Commissioners concludes that the County Treasurer has conformed to the requirements of Idaho Code § 63-1005.
2. Delinquencies are owing on the properties described and such delinquencies have not been paid as required by law.
3. As provided in Idaho Code § 63-1006, the County Treasurer shall issue and record Tax Deeds in favor of Canyon County on the properties described in Exhibit "A", which is attached and incorporated herein.

DATED this 23rd day of July, 2025.

CANYON COUNTY BOARD OF COMMISSIONERS

- Motion Carried Unanimously
 Motion Carried/Split Vote Below
 Motion Defeated/Split Vote Below

| | Yes | No | Did Not Vote |
|--|-------|-------|--------------|
| <u>did not participate</u> Commissioner Leslie Van Beek | _____ | _____ | _____ |
| <u>Brad Holton</u> Commissioner Brad Holton | X | _____ | _____ |
| <u>Zach Brooks</u> Commissioner Zach Brooks | X | _____ | _____ |

ATTEST: RICK HOGABOAM, CLERK

By: UROSS
Deputy Clerk

TAX DEED HEARING July 23, 2025 - 10:00 A.M.

| PIN | TAX YEAR DELINQUENCY | OWNER NAME | SITUS ADDRESS | DISPLAY DESCRIPTION | CODE AREA | GOOD THRU DATE | TAX DELINQUENCY 2021 | INTEREST | PENALTY | FEES | TOTAL AMOUNT DUE AS OF 7/23/2025 |
|--------------|----------------------|----------------------------------|-----------------------|---|-----------|----------------|----------------------|--------------------|------------------|--------------------|----------------------------------|
| 1 06182431 0 | 2021 | VICTOR E GREEN | 16612 BAYOU WAY, CA | 10-3N-3W NE SOUTH PARK 2 UN 7 LT 31 BLK 18 | 001-10 | 7/23/2025 | \$ 842.63 | \$ 367.34 | \$ 16.85 | \$ 527.00 | \$ 1,753.82 |
| 2 06275508 0 | 2021 | JOSE A NAVARRO | 2516 E SPRUCE ST, CA | 35-4N-3W SW STARLIGHT MANOR LT 2 BLK 5 | 001-00 | 7/23/2025 | \$ 1,177.78 | \$ 513.46 | \$ 23.56 | \$ 549.00 | \$ 2,263.80 |
| 3 11410000 0 | 2021 | GLORIA LAVINA GASSETT | 823 S ELDER ST, NA | 34-3N-2W NE KURTZ ADD E 79.7' OF LOT 7 BLK 107 | 002-00 | 7/23/2025 | \$ 565.79 | \$ 246.63 | \$ 11.29 | \$ 516.00 | \$ 1,338.71 |
| 4 15223000 0 | 2021 | JAMES P KING JR | 61 S CANYON ST, NA | 28-3N-2W NE TUTE'S SUB TX 17 OF LT 9 | 002-00 | 7/23/2025 | \$ 2,909.96 | \$ 1,268.60 | \$ 58.20 | \$ 538.00 | \$ 4,774.76 |
| 5 26990000 0 | 2021 | NICHOLE MARIE HETRICK | 15920 SOLAR ST, CA | 35-5N-3W NW SUNLIGHT TERRACE LOT 3 BLK 1 | 033-00 | 7/23/2025 | \$ 44.76 | \$ 19.49 | \$ 0.86 | \$ 328.38 | \$ 393.49 |
| 6 29096126 0 | 2021 | DAVID JAMES RAY CYNTHIA RAY | 3501 E KENT AVE, NA | 01-2N-2W NW ROYAL MEADOWS #1 LT 1 BLK 5 | 002-00 | 7/23/2025 | \$ 1,326.40 | \$ 578.26 | \$ 26.54 | \$ 549.00 | \$ 2,480.20 |
| 7 29647013 0 | 2021 | MARIO O GARCIA ROXANNE GARCIA | 0 MISSOURI AVE, NA | 19-2N-2W SW TX 07218 IN SESW LS TX 09117 | 016-00 | 7/23/2025 | \$ 3.38 | \$ 1.48 | \$ 0.06 | \$ 703.00 | \$ 707.92 |
| 8 3223201280 | 2021 | DONALD W REED | 0 E MAINE AVE, NA | 34-3N-2W SE TX 97765 LS TX 03143,03165 & LS RD SENESE | 002-00 | 7/23/2025 | \$ 31.65 | \$ 13.80 | \$ 0.63 | \$ 560.00 | \$ 606.08 |
| 9 32321218 0 | 2021 | RONNI M LOVINGFOSS | 1905 S PLATEAU DR, NA | 35-3N-2W SE AUTUMN BREEZE NO 1 LT 20 BLK 2 | 002-00 | 7/23/2025 | \$ 194.83 | \$ 84.91 | \$ 3.87 | \$ 375.28 | \$ 658.89 |
| | | | | | | | \$ 7,097.18 | \$ 3,093.97 | \$ 141.86 | \$ 4,645.66 | \$ 14,978.67 |