

RESOLUTION NO. 25-229

**A RESOLUTION OF THE CANYON COUNTY BOARD OF COUNTY
COMMISSIONERS AUTHORIZING CANCELLATION OF TAXES ON PROPERTY
OWNED BY CANYON COUNTY**

The following resolution and order was considered and adopted by the Canyon County, Idaho Board of Commissioners ("Board") on this 16th day of December 2025.

Upon the motion of Commissioner Van Beek and the second by Commissioner Brooks, 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, Title 39, Chapter 31 of the Idaho Code authorizes the creation of ambulance service districts as a political subdivision of the state of Idaho with legal taxing authority to provide a government function; and

WHEREAS, a county-wide ambulance service district known as the Canyon County Ambulance District operates in Canyon County and Board serves as the District governing board pursuant to Idaho Code § 31-3908(3); and

WHEREAS, Idaho Code § 31-3903 empowers the Board to make expenditures from the ambulance service fund maintained by the County Treasurer to purchase real property for use of the ambulance service; and

WHEREAS, Idaho Code § 63-602A provides that local government property is exempt from taxation; and

WHEREAS, Canyon County Parcel Nos. 02713000 0, and 02714000 0 were purchased by the Board for the use of District; and

WHEREAS, a Warranty Deed conveying the parcels to Canyon County Ambulance District was recorded on October 22, 2025, see Attachment 1; and

WHEREAS, the District has received notice of tax charges in the amount of Nine Hundred Sixty-One Dollars and Eighty-Four Cents (\$961.84) for Parcel No. 02714000 0 and Nine Hundred Fifty-Six Dollars and Two Cents (\$956.02) for Parcel No. 02713000 0; and

WHEREAS, Parcel Nos. 02714000 0 and 02713000 0 as real property owned by the Canyon County Ambulance District should be exempt from taxation.

**A RESOLUTION AUTHORIZING CANCELLATION OF TAXES
ON PROPERTY OWNED BY CANYON COUNTY**

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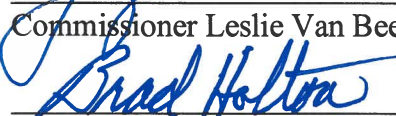
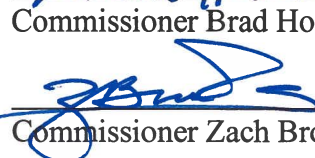
NOW THEREFORE, THE BOARD HEREBY RESOLVES, that the taxes on the property for Parcel Nos. 02714000 0 and 02713000 0, located at 0 Ellis Avenue and 119 E. Elm Street in the amount described above are cancelled.

IT IS FUTHER 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 18th day of December, 2025.

CANYON COUNTY BOARD OF COMMISSIONERS

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

	Yes	No	Did Not Vote
 _____ Commissioner Leslie Van Beek	<u> x </u>	_____	_____
 _____ Commissioner Brad Holton	<u> x </u>	_____	_____
 _____ Commissioner Zach Brooks	<u> x </u>	_____	_____

ATTEST: RICK HOGABOAM, CLERK

By: 

Deputy Clerk


VENTURE
TITLE & ESCROW
File Number: V2516029

2025-038134
RECORDED
10/22/2025 10:11 AM
RICK HOGABOAM
CANYON COUNTY RECORDER
Pgs=3 JWINSLOW NO FEE
TYPE: DEED
VENTURE TITLE & ESCROW COMPANY
ELECTRONICALLY RECORDED

Warranty Deed

For value received,

206 East Elm LLC, an Idaho limited liability company

the grantor, does hereby grant, bargain, sell, and convey unto

Canyon County Ambulance District, a political Subdivision of the State of Idaho

whose current address is 6116 Graye Ln. Caldwell, ID 83607

the grantee, the following described premises, in Canyon County, Idaho, to wit:

See Attached Exhibit A

To have and to hold the said premises, with their appurtenances unto the said Grantee, its heirs and assigns forever. And the said Grantor does hereby covenant to and with the said Grantee, that Grantor is the owner in fee simple of said premises; that they are free from all encumbrances except those to which this conveyance is expressly made subject and those made, suffered or done by the Grantee; and subject to all existing patent reservations, easements, right(s) of way, protective covenants, zoning ordinances, and applicable building codes, laws and regulations, general taxes and assessments, including irrigation and utility assessments (if any) for the current year, which are not due and payable, and that Grantor will warrant and defend the same from all lawful claims whatsoever. Whenever the context so requires, the singular number includes the plural.

Remainder of page intentionally left blank.

Dated: October 15, 2025

206 East Elm LLC, an Idaho limited liability company

By: [Signature]
Alisha Hill, Manager

By: [Signature]
Thadeus Koontz, Manager

State of Idaho,
County of Ada, ss:

This record was signed or acknowledged before me on this 15th day of October, 2025,
by Alisha Hill and Thadeus Koontz, as Manager of 206 East Elm LLC, an Idaho limited liability
company.

[Signature]
Notary Public
Residing In: Meridian, ID
My Commission Expires: 10/28/29
(seal)

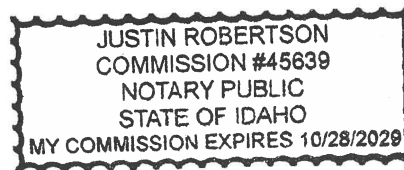


Exhibit A

Legal Description of the Premises

PARCEL 1:

Lot 2 in Block 2 of Horn Addition to Caldwell, according to the official plat thereof, filed in Book 5 of Plats at Page(s) 17, records of Canyon County, Idaho.

APN: R0271300000

PARCEL 2:

Lot 3 in Block 2 of Horn Addition to Caldwell, according to the official plat thereof, filed in Book 5 of Plats at Page(s) 17, records of Canyon County, Idaho.

APN: R0271400000