RESOLUTION NO. 25-74

Recovery of Forgone Property Tax Authority for the 2025 Tax Year

WHEREAS, Idaho Code § 63-802(1)(f) authorizes taxing districts to recover forgone property tax amounts by resolution of the governing board; and

WHEREAS, Bonner County has a forgone balance available for recovery; and

WHEREAS, the Board of County Commissioners desires to recover a portion of this forgone balance in the amount of \$24,181 to be included in the County's 2025 property tax levy; and

WHEREAS, the recovered amount will be used to support ongoing County operations and services.

NOW, THEREFORE, BE IT RESOLVED that the Board of County Commissioners of Bonner County, Idaho, hereby authorizes the recovery of \$24,181 in previously forgone property tax authority, to be included in the County's 2025 certified property tax levy as permitted under Idaho law.

The foregoing was duly enacted as a Resolution of the Board of County Commissioners of Bonner County, Idaho, on this 21st day of October, 2025.

BOARD OF BONNER COUNTY COMMISSIONERS

Brian Domke Chairman

Ron Korn, Commissioner

Asia Williams, Commissioner

ATTEST:

Michael W. Rosedale, Clerk

Deputy Clerk

BONNER COUNTY

1500 Highway 2, Suite 308 | Sandpoint, ID 83864 | (208) 265-1433

MEMORANDUM

Date: 10/21/2025
To: Bonner County Commissioners
From: Jessica Stephany, Comptroller
Re: Recovery of Forgone Property Tax – Tax Year 2025
Pursuant to Idaho Code § 63-802(1)(f), Bonner County intends to recover \$24,181 in previously forgone property tax authority for the 2025 tax year.
This amount will be included in the County's FY2025 budget and property tax certification as authorized by statute. The recovered revenue will support ongoing County operations.
Please reference the attached resolution for Board consideration authorizing the recovery of this forgone amount.
Distribution: Commissioners Auditor's Office Treasurer's Office
Review: □ Legal □ Auditor □ Risk
Suggested Motion: I move to approve Resolution, number to be assigned, authorizing Bonner County to recover \$24,181 in forgone property tax authority for the 2025 tax year as detailed in the resolution.
16/21/25
Commissioner Brian Domke, Chair Date