

RESOLUTION NO. 2012-12

A RESOLUTION of the North Kootenai Water District, Kootenai County, Idaho, accepting the engineer's report relating to the assessment roll for Local Improvement District No. 3 – Chilco East; setting the time and place for the hearing on said assessment roll; providing for publication of notice of the hearing; and providing for other matters properly relating thereto.

NORTH KOOTENAI WATER DISTRICT
Kootenai County, Idaho

LOCAL IMPROVEMENT DISTRICT NO. 3 – CHILCO EAST

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF NORTH KOOTENAI WATER DISTRICT, KOOTENAI COUNTY, IDAHO as follows:

WHEREAS, the North Kootenai Water District, Kootenai County, Idaho, (the "District"), is a duly and properly formed water district under and pursuant to the laws of the State of Idaho and is governed by a Board of Directors ("Board"), and as such is authorized and empowered to create local improvement districts and to construct improvements pursuant to Idaho Code, Title 50, Chapter 17; and

WHEREAS, the Board, by Ordinance No. 2011-01, adopted on October 6, 2011, created Local Improvement District No. 3 ("LID No. 3"), provided for certain improvements to be made therein, and provided that a portion of the cost and expense of said improvements be assessed against the property benefited thereby; and

WHEREAS, the Board, by Ordinance No. 2012-01 adopted on, April 19, 2012 amended Ordinance No. 2011-01 and declared LID No. 3 to be a modified local improvement district pursuant to Idaho Code § 50-1705 and that the owners of property within LID No. 3, as depicted in Exhibit A to Ordinance No. 2012-01, have hereby consented to be included in the boundaries of LID No. 3;

WHEREAS, the improvements in LID No. 3 have been completed; and

WHEREAS, in accordance with Section 50-1712, Idaho Code, Welch Comer & Associates, Inc. of Coeur d'Alene, Idaho (the "Engineer") has submitted a report showing in detail the total cost and expenses of the improvements, the dollar amount payable from assessments and from other sources, and a form of assessment roll numbering each assessment, giving the name, where known, of the owner of each lot or parcel of property assessed, and showing the amount chargeable to each lot or parcel of property, according to the method of assessment as described by Ordinance No. 2011-01, as recommended by the Engineer in Exhibit "A"; and

WHEREAS, the Board desires to set a hearing in accordance with Section 50-1712, Idaho Code, where the Board will meet in open session to consider the Engineer's report and the assessment roll and hear all objections to the assessment roll by the owners of property within LID No. 3;

NOW, THEREFORE, IT IS HEREBY FURTHER RESOLVED as follows:

Section 1: ENGINEER'S REPORT ACCEPTED

The report of the Engineer, containing all costs for LID No. 3, as well as a description of the sources of District funds and proposed assessment amounts, is hereby received and accepted in the form as set forth in Exhibit "A".

Section 2: ASSESSMENT ROLL ORDERED FILED

The Engineer is hereby authorized and instructed to file said report with the Secretary of the District, where it shall be available for public inspection at the District office during regular office hours.

Section 3: TIME, DATE AND PLACE OF HEARING

Thursday, May 17, 2012, at 12:30 p.m., at 1841 West Hayden Ave., Hayden, ID 83835, is hereby fixed as the time and place when and where this hearing shall be held, at which time the Board will meet in open session and consider and pass on all objections to the assessment roll by the owners of property within LID No. 3.

Section 4: NOTICE OF HEARING; PUBLICATION

The Secretary of the District is hereby directed to give notice that said hearing will be held by publication in two successive weekly issues (or three successive days if published daily) of the official newspaper of the District, with the first notice published not less than fifteen (15) days before the date fixed for hearing objections to said assessment roll. The published notice shall be in substantially the form set forth in Exhibit "B" attached hereto and made a part hereof by this reference.

Section 5: NOTICE OF HEARING; MAILING

The Secretary is also directed to give notice of said hearing by mailing written notice to each owner or reputed owner of property within LID No. 3 at least fifteen (15) days prior to the date set for hearing. Such mailed notice shall be in substantially the form set forth in Exhibit "C" attached hereto and made a part hereof by this reference.

Section 6: EFFECTIVE DATE OF RESOLUTION

This Resolution shall take effect and be in full force from and after its passage and approval.

PASSED at a regular meeting of the Board of Directors, North Kootenai Water District, Kootenai County on the 19th day of April, 2012, upon which a roll call vote was duly taken and duly enacted.

NORTH KOOTENAI WATER DISTRICT

Shirley A. Staller
VICE-Chairman

ATTEST:

Anna Brooks
District Secretary

(SEAL)



I, the undersigned, Secretary of the North Kootenai Water District, Kootenai County, Idaho, hereby certify that the foregoing Resolution is a full, true, and correct copy of the Resolution duly adopted at a regular meeting of the Board, duly and regularly held at the regular meeting place thereof on April 19, 2012 of which meeting all members of the Board had due notice and at which a majority thereof were present; and that at said meeting said Resolution was adopted by the following vote:

AYES, and in favor thereof, Directors: 5

NAYS, Directors: 0

ABSENT, Directors: 0

ABSTAIN, Directors: 0

I further certify that I have carefully compared the same with the original Resolution on file and of record in my office; that said Resolution is a full, true, and correct copy of the original Resolution adopted at said meeting; and that said Resolution has not been amended, modified, or rescinded since the date of its adoption, and is now in full force and effect.

IN WITNESS WHEREOF, I have set my hand and affixed the official seal of the North Kootenai Water District, Kootenai County, Idaho, on April 19, 2012.

Alanna Brooks
District Secretary

(SEAL)



EXHIBIT A

Engineer's Report and Proposed Assessment Roll

ASSESSMENT ROLL REPORT

FOR

**LOCAL IMPROVEMENT DISTRICT NO. 3
NKWD CHILCO EAST WATERLINE EXTENSION
PROJECT**

FOR THE

**NORTH KOOTENAI WATER DISTRICT
PROJECT NO. 41052**

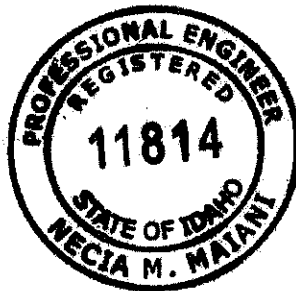
MARCH, 2012

Local Improvement District No. 3 Assessment Roll Report

for the

North Kootenai Water District

Chilco East Waterline Extension Project



Necia Matani
3/13/12

March, 2012



350 E. Kathleen Avenue • Coeur d'Alene, Idaho 83815
(208) 664-9382 • (208) 664-5946 Fax

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LOCAL IMPROVEMENT DISTRICT NO. 3 ASSESSMENT ROLL REPORT

for the

North Kootenai Water District

CHILCO EAST WATERLINE EXTENSION PROJECT

Introduction

Local Improvement District (LID) No. 3 was formed by action of the Board of the North Kootenai Water District (District) on September 15, 2011 by Resolution No. 2011-19 based upon a per EDU (equivalent dwelling unit) method of assessment, as provided under Idaho Code. When the LID was formed, the estimated assessment rate was \$41,489 per EDU of improvements.

This Local Improvement District was formed to finance the estimated principal amount of \$373,400 to fund the design, bid, right-of-way acquisition and construction costs (hereinafter referred to as Project Cost) for the Chilco East Waterline Extension Project as shown in Exhibit "A". The final project costs are actually \$222,400, which is approximately 40% under the original project cost estimate used for the LID formation. Based on the actual and final costs, the final LID assessment rate is reduced to \$13,900 per EDU.

Cost Accounting

A final project cost summary is attached, which itemizes final project costs by category. Concerning most project costs, the North Kootenai Water District utilized its own financial system to maintain the project accounting. Also, all of the District's financial records are audited annually by an independent Accountant, as required by Idaho Statutes.

LID Assessments

Assessments which are not pre-paid by property owners within a 30-day pre-payment period will be deferred to annual installments which will repay a Thirty (30) Year Bond which the North Kootenai Water District will sell to the Idaho Department of Environmental Quality (IDEQ). The amortized assessments paid under the installment method will pay interest at the rate in which the District sells the LID bonds.

Method of Assessment

It was previously decided by the District and presented at all public hearings, that each lot or parcel within the LID area would be assessed by a per EDU method of assessment.

Calculation of LID Assessments and Project Funding

LID assessments have been calculated by taking the total amount of EDU's per lot by \$13,900, in order to generate the LID amount of \$222,400. The District and IDEQ have also agreed to allow qualifying properties to finance their capitalization fees into their LID assessments. The current capitalization fee of \$3,840 per hookup would be added to the total assessment amount. A qualifying property is a property that will establish a service connection as defined by District ordinances.

Limitations on Assessments

Idaho Code limits the principal amount of all outstanding LID assessments not to exceed the actual value of the property being assessed. The Engineer's project administrator has compared the final LID assessments against the current Kootenai County Assessor's records for market value of each parcel, and it was found that all LID assessments are lower than the County assessed value.

Changes within the LID

Since the formation of LID No. 3 in 2011, there have been some minor changes. Property owners requesting annexation into the District and LID in order to receive water service from the construction project went through an annexation process as governed by Idaho Statute. At formation, there were a total of 9 EDU's and at LID confirmation, we now have a total of 16 EDU's.

Payment of LID Assessments

As provided by Idaho LID Statutes, each property owner which is assessed may either elect to pay the assessment in full within 30 days of confirmation of the assessment roll without any interest or penalty, or may defer payment to annual amortized installments of principal plus interest.

Any property owner who does not pay their assessment in full within the 30-day prepayment period, shall be conclusively considered to have chosen to amortize their assessment with 30 annual installments. In the event a property owner should choose to pay their assessment in full after the 30-day prepayment period, the amount due shall include the remaining principal, plus interest for that year and one-year's interest in penalty, as provided in the State of Idaho LID Statutes.

Report Prepared By:

Necia Maiani, P.E.
Sr. Project Manager
Welch, Comer & Associates, Inc.

Enclosures:

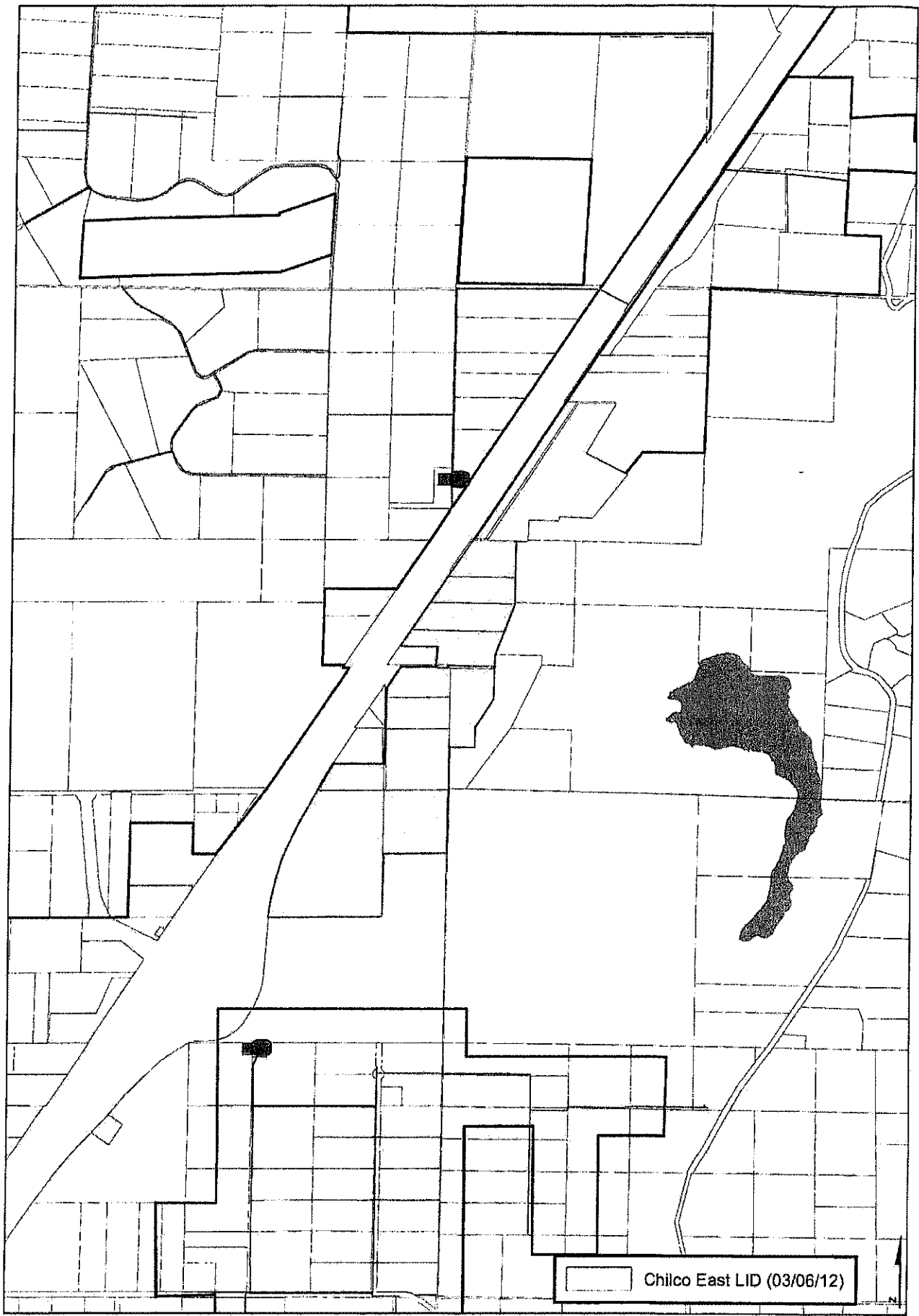
LID Boundary Map
LID Roll
Summary of Project Costs

NKWD CHILCO EAST WATERLINE EXTENSION PROJECT

FINAL SUMMARY OF COSTS

12-Mar-12

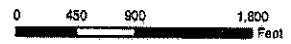
1 Project Costs	Total Amount
1.1 Waterline Extension Project (Includes Scarsella and Lawrence Contracts)	\$ 160,712
1.2 Engineering	\$ 91,041
1.3 District Expenses	\$ 186
1.4 District Attorney, Bond Attorney and Bond Costs	\$ 5,782
1.5 Publication Expenses	\$ 864
1.6 Principal Forgiveness	\$ (46,474)
1.7 DEQ Planning Grant 50/50 (Cost Shared with LID #4)	\$ 737
1.8 Standby Power	\$ 9,331
1.9 Interim Interest	\$ 229
1.10 TOTAL PROJECT COST	\$ 222,408



Chilco East LID (03/06/12)

WELCH-COMER
ENGINEERS + SURVEYORS

North Kootenai Water District



www.welchcomer.com
350 E. Kathleen Ave.
Coeur d'Alene, ID
83815

208-664-8382
(toll free)
877-815-5762
(fax) 208-664-5946

2011 Chilco East LID

Source:
Kootenai County GIS Department
FIELD data, University of Idaho
North Kootenai Water District
USACORP THE CORPORATION
12/24/2009

PROJECT NO: 41037
DRAWN BY: JCS
FILENAME: 2011 Chilco East LID.mxd
DATE: 03/06/2012

Chilco East
Local Improvement District
Legal Description

Lots 1, 2, 3, and 4, Block 1 of the plat of Serendipity Falls as recorded in Book G of Plat, Pages 92 and 92A, records of Kootenai County, Idaho

TOGETHER WITH

That part of the Southwest Quarter of the Southwest Quarter formerly described as Block 10 and Lot A, Block 14 (also known as Lot A, Block 15) Spokane Valley Commercial Orchard Tracts, now vacated within Section 8, Township 52 North, Range 3 West, B.M., Kootenai County, Idaho

TOGETHER WITH

A portion of the Southeast quarter of Section 7, Township 52 North, Range 3 West, B.M., Kootenai County, Idaho lying Easterly on the East right of way line of U.S. Highway 95, further described as follows:

Commencing at the Southeast corner of said Section 7; thence, South 89°58'53" West along the South line of said Section 7, a distance of 661.06 feet to the Southeast corner of the Southwest quarter of the Southeast quarter of the Southeast quarter and the True Point of Beginning for this description; thence North 00°53'43" East, along the East line of said Southwest quarter of the Southeast quarter of the Southeast quarter, a distance of 282.89 feet to a point; thence South 89°58'53" West, a distance of 676.52 feet to a point on the Easterly right of way of U.S. Highway 95; thence South 34°04'39" West along said right of way, a distance of 341.57 feet to a point on the South line of said Section 7; thence North 89°58'53" East, a distance of 863.49 feet to the Place of Beginning:

EXCEPT any portion lying within those streets and roads dedicated by the plat of Spokane Valley Commercial Orchard Tracts, according to the plat recorded in the office of the County Recorder in Book "C" of Plats, at page 120, records of Kootenai County, Idaho

EXCEPT right of way deeded to State of Idaho under instrument numbers 2290876 and 2293943

TOGETHER WITH

The Southeast Quarter of the Southeast Quarter of the Southeast Quarter of Section 7, Township 52 North, Range 3 West Boise Meridian, Kootenai County, State of Idaho, formerly described as Block 14 of the Spokane Valley Commercial Orchard Tracts now vacated, and a portion of that certain Park, vacated on February 5, 1920 in Book 5, page 315.

The vacated tracts above described are shown on the plat of Spokane Valley Commercial Orchards, as recorded in Book C of Plats, at page 120.

Excepting any portion lying with the streets and roads as dedicated by the plat of Spokane Valley Commercial Orchard Tracts, according to the recorded plat of record.

PARCEL I

The West half of the Northeast Quarter of the Northeast Quarter of Section 18, Township 52 North, Range 3 West, Boise Meridian, Kootenai County, Idaho, EXCEPT any portion lying within those streets and roads dedicated by the plat of SPOKANE VALLEY COMMERCIAL ORCHARD TRACTS, now vacated

AND

That portion of the East half of the Northwest Quarter of the Northeast Quarter of Section 18, Township 52, North, Range 3 West, Boise Meridian, Kootenai County, Idaho, lying southeasterly of Idaho State Highway No. 95. EXCEPT any portion lying within those streets and roads dedicated by the plat of SPOKANE VALLEY COMMERCIAL ORCHARD TRACTS, now vacated.

PARCEL II

A triangle parcel of land being on the Southeasterly side of the centerline of U.S. Highway No. 95, Project No. EAP-100-A(4) Highway Survey as shown on the plans thereof now on file in the office of the Idaho Transportation Department, and being a portion of the West half of the Northwest Quarter of the Northeast Quarter of Section 18, Township 52 North, Range 3 West, Boise Meridian, described all as that portion of Tract 21, Spokane Valley Commercial Orchard lying Southeasterly of the Southeasterly right of way line of U.S. Highway No. 95 as shown on the plan of said U.S. Highway No. 95, Project No. EAP-100-A(4) Highway Survey.

TOGETHER WITH

The Northeast quarter of the Northeast quarter of the Northeast quarter of Section 18, Township 52 North, Range 3 West, Boise Meridian, Kootenai County, Idaho

TOGETHER WITH

The South half of the Northeast quarter of the Southeast quarter of the Southeast quarter of Section 7, Township 52 North, Range 3 West, Boise Meridian, Kootenai County, Idaho, less U.S. Highway 95. Formerly known as Block 11, Spokane Valley Commercial Orchard Tracts

TOGETHER WITH

The North half of the Northeast quarter of the Southeast quarter of the Southeast quarter of Section 7, Township 52 North, Range 3 West, Boise Meridian, Kootenai County, Idaho

TOGETHER WITH

TAX # 22889 PAGE 1 OF 2
DOCUMENT TYPE WD
INSTRUMENT # 2298746
RECORDING DATE 01/12/11

A tract of land being a portion of the northwest quarter of the northwest quarter (NW4, NW4) and the northeast quarter of the northwest quarter (NE4, NW4) and the southwest quarter of the northwest quarter (SW4, NW4) and the southeast quarter of the northwest quarter (SE4, NW4) of Section 8, Township 52 North, Range 3 West, Boise Meridian, Kootenai County, Idaho, more particularly described as follows:

COMMENCING at a 2-1/2 inch diameter Zinc Cap monument marking the west quarter corner of said Section 8, as referenced by Corner Record Instrument No. 2261871000 filed April 19, 2010, from which bears South 38°00'01" West a distance of 16.27 feet a 2-1/2-inch diameter Aluminum Cap monument, Corner Record 1285954, marking a previously used position of the west quarter corner of said Section 8; thence along the newly recovered latitudinal centerline of Section 8, South 88°37'00" East a distance of 216.22 feet to the southeasterly right-of-way line of existing U.S. Highway 95, said point being 80.00 feet right of Project Centerline Station 647+85.03; thence along said southeasterly right-of-way line, North 33°48'53" East a distance of 1723.94 feet to the northwest corner of that certain parcel of land described in Instrument No. 1439760 of the official records of Kootenai County, Idaho, said point being 80.00 feet right of Project Centerline Station 665+08.97; thence leaving said southeasterly right-of-way along the northerly boundary of said parcel, South 89°58'09" East a distance of 138.36 feet to a point 195.00 feet right of Project Centerline Station 665+85.91 and the TRUE POINT OF BEGINNING;

thence continuing along said northerly boundary, South 89°58'09" East a distance of 397.04 feet to the northeasterly corner of said parcel, said point being 525.00 feet right of Project Centerline Station 668+06.69;

thence along the easterly boundary of said parcel, South 30°41'43" West a distance of 613.85 feet to a point 558.40 feet right of Project Centerline Station 661+93.75;

thence continuing along said boundary, South 63°03'38" East a distance of 487.44 feet to a point 1042.34 feet right of Project Centerline Station 662+52.10;

thence continuing along said boundary, South 37°53'17" West a distance of 589.55 feet to a point 1000.46 feet right of Project Centerline Station 656+64.04;

thence continuing along said boundary, North 87°12'02" West a distance of 353.74 feet to a point 697.30 feet right of Project Centerline Station 654+81.77;

THIS TAX # REPLACES #16989
DEPUTY INITIALS JB DATE 03/28/11

TAX # 22889 PAGE 2 OF 2
DOCUMENT TYPE WD
INSTRUMENT # 2298746
RECORDING DATE 01/12/11

thence continuing along said boundary, South 3°58'25" West a distance of 42.41 feet to a point 718.41 feet right of Project Centerline Station 654+44.98;

thence continuing along said boundary, North 88°36'37" West a distance of 319.14 feet to a point 449.02 feet right of Project Centerline Station 652+73.86;

thence continuing along said boundary, South 2°37'37" West a distance of 223.77 feet to the southerly boundary of said parcel, said point being 564.90 feet right of Project Centerline Station 650+82.43;

thence along said southerly boundary, North 88°54'43" West a distance of 439.70 feet to a point 195.00 feet right of Project Centerline Station 648+44.71;

thence North 33°48'53" East a distance of 1741.20 feet to the POINT OF BEGINNING.

Said parcel contains 934,982 square feet or 21.464 acres, more or less.

Located between Project Centerline Stations 648+44.71 and 668+06.69 Right.

Basis of bearing is South 88°37'00" East, 2634.68 feet, between a 2-1/2 inch diameter Zinc Cap monument, Corner Record Instrument No. 2261871000, marking a position for the west quarter corner of Section 8, Township 52 North, Range 3 West, and the found 1/2 inch diameter rebar with yellow plastic cap, Corner Record Instrument No. 1285955, marking the center quarter corner of Section 8, Township 52 North, Range 3 West, Boise Meridian, Kootenai County, Idaho.

Prepared by CH2M Hill, October 1, 2010

End of Description



Mitchell D. Christian, P.L.S.

License No. 7043

THIS TAX # REPLACES #16989
DEPUTY INITIALS JB DATE 03/28/11

EXCEPT

The following two parcels identified as Parcel 164 and Parcel 0043908

Idaho Transportation Department
US-95, Garwood to Beyle - Chico Segment
Project No. A009(780)
Key No. 09780

Connecting Idaho Partners
July 27, 2010
Assessor's Parcel No. 52N03W07-9(80)
4,294 Sq. Ft (0.099 Acres)

EXHIBIT A

PARCEL 164
ITD PID 0044073
REE ACQUISITION
REVISED JULY 27, 2010

A tract of land located in the southeast quarter of the southeast quarter (SE4 SE4) of Section 7, Township 52 North, Range 3 West, Boise Meridian, Kootenai County, Idaho, more particularly described as follows:

COMMENCING at the south quarter corner of said Section 7, marked by a found 5/8-inch rebar with a 2 1/2-inch Aluminum Cap, as referenced by Corner Record Instrument No.'s 1742797, 1283951, and 1893066; thence along the southerly line of said Section 7, North 89°42'22" East, a distance of 1119.25 feet to the southeasterly right-of-way line of existing U.S. Highway 95, said point being 46.00 feet right of Project Centerline Station 615+88.39; thence along said southeasterly right-of-way line, North 33°48'53" East, a distance of 1574.75 feet to the southerly right-of-way line of Fifth Avenue as shown on the plat of Spokane Valley Commercial Orchards, on record in the office of the Kootenai County Recorder in Book "C" of plats at Page 728, said point being 80.00 feet right of Project Centerline Station 631+67.31; thence leaving said southeasterly right-of-way line of existing U.S. Highway 95, North 89°44'36" East a distance of 15.07 feet to the northwest corner of that certain parcel of land described in Deed Instrument No. 1690820 of the Official records of Kootenai County, Idaho, said point being 92.49 feet right of Project Centerline Station 631+75.73; thence continuing along said southerly right-of-way line of Fifth Avenue, also the northerly boundary of said parcel, North 89°44'36" East a distance of 105.65 feet to a point 180.00 feet right of Project Centerline Station 632+34.94 and the TRUE POINT OF BEGINNING;

thence continuing along said northerly boundary, North 89°44'36" East a distance of 24.14 feet to a point 200.00 feet right of Project Centerline Station 632+48.47;

thence leaving said northerly boundary parallel with said southeasterly right-of-way line, South 33°48'53" West a distance of 236.70 feet to the westerly boundary of said parcel, said point being 200.00 feet right of Project Centerline Station 630+11.76;

thence along said westerly boundary, North 0°33'54" East a distance of 36.48 feet to a point 180.00 feet right of Project Centerline Station 630+42.27;

thence leaving said westerly boundary parallel with said southeasterly right-of-way, North 33°48'53" East a distance of 192.67 feet to the POINT OF BEGINNING.

Said parcel contains 4,294 square feet or 0.099 acres, more or less.

The above described parcels are located between Project Centerline Stations 630+11.76 and 632+48.47 Right.

Together with and subject to covenants, easements and restrictions of record.

Basis of bearing is North 89°42'22" East, 2643.78 feet, between the found 5/8-inch rebar with a 2 1/2-inch Aluminum Cap, as referenced by Corner Record Instrument No.'s 1742797, 1283951, and 1893066 marking the south quarter corner of Section 7, and the found 2-inch iron pipe with Brass Cap, as referenced by Corner Record Instrument No. 794770 marking the southeast corner of Section 7, both in Township 52 North, Range 3 West, Boise Meridian.

Prepared by CHYM HILL, July 27, 2010
End of Description



Mitchell D. Christian, P.L.S.

License No. 7043

Exhibit A

Idaho Transportation Department
US-95, Garwood to Sagle - Chilo Segment
Project No. A009(780)
Key No. 09780

Connecting Idaho Partners
March 3, 2008
Assessor's Parcel No. S2N03W-07-0100
10,988 Sq. Ft. (0.252 Acres)

PARCEL 0043908 RIGHT OF WAY

A tract of land being a portion of the southeast quarter (SE4) of Section 7, Township 52 North, Range 3 West, Boise Meridian, Kootenai County, Idaho, more particularly described as follows:

COMMENCING at the South quarter corner of said Section 7, marked by a 2-1/2 inch Aluminum Cap monument, as referenced by Corner Record Instrument No. 1742797; thence along the southerly line of said Section 7, North 89° 43' 22" East, a distance of 2643.78 feet to the southeast corner of said Section 7, marked by a 2-inch diameter iron pipe, as referenced by Corner Record Instrument No. 794770;

thence along the easterly line of said Section 7, South 89° 42' 22" West a distance of 1524.53 feet to the southeasterly right of way line of US Highway 95;

thence along said right of way line of North 33° 48' 53" East a distance of 1574.87 feet; thence South 00° 33' 54" West a distance of 0.09 feet to the TRUE POINT OF BEGINNING, said point being 80.05 feet right of Project Centerline Station 631+67.35 and said point being the northwesterly corner of that certain Parcel of land described in Deed Instrument No. 1690820 of the Official records of Kootenai County, Idaho;

thence continuing along the northerly line of said Parcel, North 89° 44' 36" East a distance of 120.65 feet to a point being 180.00 feet right of Project Centerline Station 612+34.94;

thence leaving said northerly line and parallel with said right of way line, South 33° 48' 53" West a distance of 220.03 feet to a point being 180.00 feet right of Project Centerline Station 630+14.91 and on the Westerly line of said Parcel;

thence along the westerly line of said Parcel, North 00° 33' 54" East a distance of 182.27 feet to the POINT OF BEGINNING.

Said parcel contains 10,988 square feet or 0.252 acres, more or less.

Together with and subject to covenants, easements and restrictions of record.

Basis of bearing is North 89° 42' 22" East, 2643.78 feet, between a found 2-1/2 inch Aluminum Cap monument marking the south quarter corner of Section 7 and 2-inch diameter iron pipe, Corner Record Instrument No. 794770, marking the southeast corner of Section 7, Township 52 North, Range 3 West, Boise Meridian, Kootenai County, Idaho.

Prepared by CH2M Hill, March, 2008
End of Description



Gordon N. Anderson, P.L.S.

A handwritten signature in black ink, appearing to read "G. N. Anderson".

7 MAR 2008 License No. 7314

LID #3 NKWD Chilco East Waterline Extension Final LID Roll



LID No	Parcel ID	Property Owner Name/Address	Legal Description	EDU Assmt	Cap Fee Assmt	Total Assmt
9	52ND3W-07-9400	UNRUH 54259 N OLD HIGHWAY 95 ATHOL	MARTIN / TAX #15524 EX R/W (IN SW-SE & SE-SE)	1 \$13,900.00 \$13,900.00	1 \$3,840.00 \$3,840.00	\$17,740.00
10	52ND3W-07-9100	JAMESON MORTGAGE CO 2243 W DAKOTA AVE HAYDEN	NZ-NE-SE-SE EX R/W ID 83801	1 \$13,900.00 \$13,900.00	1 \$3,840.00 \$3,840.00	\$17,740.00
11	52ND3W-07-9200	PENSCO TRUST COMPANY CUSTODIAN FBO ED D JAMESON IRA ACCOUNT #200 2243 W DAKOTA AVE HAYDEN	S2-NE-SE-SE ID 83835	1 \$13,900.00 \$13,900.00	1 \$3,840.00 \$3,840.00	\$17,740.00
12	0-7195-001-001-0	GARY W CREAGLE & KAREN B CREAGLE 1995 TR 761 N OAK AVE FILLMORE	LOT 1, BLK 1 SERENDIPITY FALLS CA 93015	1 \$13,900.00 \$13,900.00	0 \$3,840.00 \$0.00	\$13,900.00
13	0-7195-001-002-0	R & R SMITH FAMILY TRUST 22396 N HIGHWAY 95 ATHOL	LOT 2, BLK 1 SERENDIPITY FALLS ID 83801	1 \$13,900.00 \$13,900.00	1 \$3,840.00 \$3,840.00	\$17,740.00
14	0-7195-001-003-0	GARY W CREAGLE & KAREN B CREAGLE 1995 TR 761 N OAK AVE FILLMORE	LOT 3, BLK 1 SERENDIPITY FALLS CA 93015	1 \$13,900.00 \$13,900.00	0 \$3,840.00 \$0.00	\$13,900.00
15	0-7195-001-004-0	GARY W CREAGLE AND KAREN B CREAGLE 1995 761 N OAK AVE FILLMORE	LOT 4, BLK 1 SERENDIPITY FALLS CA 93015	1 \$13,900.00 \$13,900.00	1 \$3,840.00 \$3,840.00	\$17,740.00

LID No	Parcel ID	Property Owner Name/Address	Legal Description	EDU Assmt	Cap Fee Assmt	Total Assmt
16	0-7520-0104	R & B SMITH PROPERTIES LLC 22396 N HIGHWAY 95	LOT A, BLK 10 BLK 14 VAC SPOKANE VALLEY COMM ORCHARD TRACTS	1 \$13,900.00	0 \$3,840.00	\$13,900.00
19	52N03W-18-0100	ATHOL CARNLEY 4734 E CHILCO RD	CURTIS B ETUX NE-NE-NE	1 \$13,900.00	1 \$3,840.00	\$17,740.00
20	52N03W-18-0200	ATHOL CARNLEY 4734 E CHILCO RD	CURTIS B W2-NE-NE, E2-NW-NE EX-R/W	2 \$13,900.00	0 \$3,840.00	\$27,800.00
33	52N03W-07-9580	ATHOL CARNLEY 4734 E CHILCO RD	CURTIS B ETUX SE-SE-SE	1 \$13,900.00	0 \$3,840.00	\$13,900.00
44	52N03W-08-2600	KOOTENAI PROPERTIES, INC. P.O. BOX 1152 LANCASTER CA 93584-1152	TAX #22889 [IN N/W4]	4 \$13,900.00	0 \$3,840.00	\$55,600.00
TOTALS:				16	\$223,400.00	\$245,440.00

EXHIBIT B

NORTH KOOTENAI WATER DISTRICT, KOOTENAI COUNTY
NOTICE OF HEARING ON ASSESSMENT ROLL
LOCAL IMPROVEMENT DISTRICT NO. 3 – CHILCO EAST

NOTICE IS HEREBY GIVEN that on Thursday, May 17, 2012 at 12:30 p.m., the Board of North Kootenai Water District, Kootenai County, Idaho (the "Board") will conduct a hearing at 1841 West Hayden Ave., Hayden, ID 83835, for the purpose of hearing and considering public comment on the assessment roll for Local Improvement District No. 3.

The assessment roll and any modifications and clarifications thereto are on file in the office of the Secretary of the North Kootenai Water District, and are available for inspection by the public during regular office hours.

At the hearing, the Board will hear and determine all objections to the regularity of the proceedings in making assessments, the correctness of assessments, and the amount levied on particular lots or parcels in relation to the benefits accruing thereon and in relation to the proper proportionate share of the total cost of the improvements.

Each owner of property within Local Improvement District No. 3 is hereby further notified that in revising the assessment roll at or after the hearing, the Board may increase any assessment or assessments up to twenty percent (20%) of the original amount thereof without giving further notice and holding a new hearing.

The owner or owners of any property assessed on the assessment roll, whether or not said owner is named on the assessment roll, may, on or before 5:00 p.m. on the date of said hearing, file with the Secretary, in writing, at the address below, objections to said assessment. Any objections not so filed, will be deemed waived.

Mail to:

North Kootenai Water District
P.O. Box 2290
Hayden, ID 83835

Hand Deliver to:

North Kootenai Water District
1841 West Hayden Ave
Hayden, ID 83835

DATED this 19th day of April, 2012.

NORTH KOOTENAI WATER DISTRICT

By: _____
District Secretary

EXHIBIT C

NORTH KOOTENAI WATER DISTRICT, KOOTENAI COUNTY
NOTICE OF HEARING ON ASSESSMENT ROLL
LOCAL IMPROVEMENT DISTRICT NO. 3 – CHILCO EAST

NOTICE IS HEREBY GIVEN that on Thursday, May 17, 2012, at 12:30 p.m., the Board of North Kootenai Water District, Kootenai County, Idaho (the "Board") will conduct a hearing at 1841 West Hayden Ave., Hayden, ID 83835, for the purpose of hearing and considering public comment on the assessment roll for Local Improvement District No. 3.

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Mail to:

North Kootenai Water District
P.O. Box 2290
Hayden, ID 83835

Hand Deliver to:

North Kootenai Water District
1841 West Hayden Ave
Hayden, ID 83835

DATED this 19th day of April, 2012.

NORTH KOOTENAI WATER DISTRICT

By: _____
District Secretary

Parcel Number: _____

Owner: _____

Assessment Amount:\$ _____