

**CITY OF DALTON GARDENS  
KOOTENAI COUNTY, IDAHO  
ORDINANCE NO. 258**

(Approving and Confirming the Assessment Roll of  
City of Dalton Gardens Local Improvement District No. 2)

**CITY OF DALTON GARDENS LOCAL IMPROVEMENT DISTRICT NO. 2**

An Ordinance approving and confirming the assessment roll of City of Dalton Gardens Local Improvement District No. 2 (“LID No. 2”) for the purpose of financing and/or refinancing the (i) design, acquisition, construction and installation of sewer service and collection lines and related appurtenances and acquisition of easements and/or rights-of-way, as necessary, within the boundaries of LID No. 2; and (ii) engineering, legal, accounting, costs of bond issuance, costs of interim financing, costs of financial advice, and other costs incidental thereto; levying assessments and prescribing details thereof; providing for certification of the assessment roll for LID No. 2 and for the filing of notice of this Ordinance with the Recorder of Kootenai County, Idaho; making a final determination of the regularity, validity and correctness of the assessment roll and finding and providing for the appeal procedure; providing for mailing of notice of assessments to assessed property owners; providing for the publication of a summary of this Ordinance; and providing for other matters properly relating thereto.

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DALTON GARDENS, KOOTENAI COUNTY, IDAHO, AS FOLLOWS:**

WHEREAS, the City of Dalton Gardens, Kootenai County, Idaho (the “City”), is a municipal corporation operating and existing under and pursuant to the provisions of the Constitution and laws of the State of Idaho, and as such is authorized and empowered to create local improvement districts and to construct improvements pursuant to Idaho Code, Title 50, Chapter 17 (the “LID Code”);

WHEREAS, the City Council of the City (the “City Council”), by Ordinance No. 2015-243, adopted on August 6, 2015, duly created the City of Dalton Gardens Local Improvement District No. 2 (“LID No. 2”) for the purpose of financing the costs and expenses of the (i) design, acquisition, construction and installation of sewer service and collection lines and related appurtenances and acquisition of easements and/or rights-of-way, as necessary, within the boundaries of LID No. 2 (collectively, the “Improvements”), and (ii) engineering, legal, accounting, costs of bond issuance, costs of interim financing, costs of financial advice, and

other costs incidental thereto, such Improvements to benefit those certain properties within the boundaries of LID No. 2 to be benefited by the Improvements;

WHEREAS, on or around March 5, 2019, the City's Engineer, Welch-Comer (the "Engineer"), prepared and provided to the City its certified report detailing the total cost and expenses of the Improvements and the amounts payable from assessments and other sources, as applicable, together with the form of assessment roll (the "Initial Assessment Roll") showing the amount chargeable to each lot or parcel of property with a commercial zoning designation within LID No. 2 according to a combination front foot/square foot method as set forth in Section 50-1707, Idaho Code, subject to the Engineer's recommended variations therefrom, if any; and such Initial Assessment Roll was filed in the office of the Clerk of the City (the "City Clerk") and made available for public inspection;

WHEREAS, notice of the time and place of hearing ("Notice of Hearing") on the Assessment Roll was duly and regularly given to all property owners within LID No. 2 by publication thereof and by mailing to all property owners in the manner required by law, and the hearing was duly and regularly held on April 4, 2019, pursuant to said notice, at the time and place fixed for said hearing;

WHEREAS, as provided in Section 50-1714, Idaho Code, subsequent to the hearing, upon further analysis of the Improvements and costs thereof, the Engineer has revised the total cost and expenses of the Improvements (the "Revised Cost of Improvements and Expenses"), as set forth in the attached **Exhibit A**, incorporated herein by this reference, and the Initial Assessment Roll has been revised to show the updated amount chargeable to each lot or parcel of property with a commercial zoning designation within LID No. 2, based on the Revised Cost of Improvements and Expenses, according to a combination front foot/square foot method, in the form attached hereto as **Exhibit B** and incorporated herein by reference (the Initial Assessment Roll, as revised, hereafter the "Assessment Roll");

WHEREAS, the City Council has considered and disposed of all objections duly filed by property owners, if any, and, if applicable, has corrected the assessments based on the Assessment Roll in relation to the method of assessment according to a combination front foot/square foot method in the manner required by law; and

WHEREAS, the City Council now desires to confirm the Assessment Roll and to levy the assessments.

**NOW, THEREFORE, BE IT FURTHER RESOLVED AND ORDAINED BY THE CITY COUNCIL OF THE CITY OF DALTON GARDENS, KOOTENAI COUNTY, IDAHO, AS FOLLOWS:**

**Section 1. Confirmation of Assessment Roll; Levy of Assessments.** The City Council hereby approves and confirms the Assessment Roll for LID No. 2 attached hereto as **Exhibit B**, and the assessments set forth therein are hereby levied and assessed against each lot, tract and parcel of property described in the Assessment Roll.

**Section 2. Property Affected.** Each lot or parcel of land and other property shown upon the Assessment Roll is hereby found to be benefited to the amount of the assessment levied

thereon. No single assessment has been increased in an amount greater than twenty percent (20%) of the amount of the assessment as set forth in the Notice of Hearing. In establishing assessment amounts, the City has determined that “actual value” as stated in Section 50-1711, Idaho Code, is determined by the “market value” as shown by the County Assessor’s records with certain exceptions where “actual value” is determined based on review of the value of similar properties, as provided by the County Assessor.

**Section 3. Certification of Assessment Roll; Recordation of Notice.** The City Clerk, upon passage of this Ordinance, is directed to certify and file in the records of the Treasurer of the City (the “City Treasurer”) the confirmed Assessment Roll and, upon such filing, the amount of each assessment set forth in the Assessment Roll shall be due and payable to the City Treasurer, and shall become a lien against the property so assessed in the amount of each assessment together with any interest or penalty imposed from time to time. The City Clerk shall cause to be recorded in the records of Kootenai County, Idaho, a notice of adoption of this Ordinance, the date of the Ordinance, and the description of the boundaries of LID No. 2. Upon recordation of such notice, the assessments shall constitute liens upon the property assessed paramount and superior to any other lien or encumbrance whatsoever, theretofore or thereafter created, except a lien for general taxes.

**Section 4. Due Date of Assessments; Payment in Installments.** Said assessments shall be due and payable to the City Treasurer within thirty (30) days from the date of the adoption of this Ordinance, on May 22, 2019, or, if such date is not a business day for the City, on the next business day thereafter. Upon passage of this Ordinance, the City Treasurer shall mail a notice of the assessment amount due to each property owner assessed at his/her post office address, if known, or if unknown, to the post office in Dalton Gardens, Idaho, stating the total amount of the property owner’s assessment, plus the substance of the terms of payment of the same (the “Notice of Assessment”). The Notice of Assessment shall be substantially in the form of **Exhibit C** attached hereto and incorporated herein by this reference. An affidavit of mailing the foregoing notices in substantially the form attached as **Exhibit D** hereto, incorporated herein by this reference, shall be filed in the office of the City Treasurer in the file of LID No. 2.

Any property owner who has not paid his assessment in full within said thirty-day (30) period shall be conclusively presumed to have chosen to pay the same in up to fifteen (15) equal annual installments, the first of which shall become due and payable one (1) year from the date of the passage of this Ordinance, with a like amount due on the same day of each year thereafter until the full amount of the assessment, with interest due thereon, shall be paid in full. Assessments paid in installments shall bear interest on the unpaid amount of the assessment from the date of adoption of this Ordinance. The rate of interest per annum which such installments shall bear is hereby fixed at the rate of interest to be borne by the bonds issued to finance the Improvements, which rate is anticipated not to exceed five percent (5%). If any installment is not paid within twenty (20) days from the date it is due, the same shall become delinquent and the City Treasurer shall add a penalty of two percent (2%) thereon. Installments may be prepaid in the manner provided by Section 50-1715, Idaho Code, at the City’s offices.

**Section 5. Installment Docket.** The City Treasurer shall, upon passage of this Ordinance, establish a Local Improvement Installment Docket for LID No. 2, as provided in Section 50-1717, Idaho Code.

**Section 6. Cost and Expenses.** The total Revised Cost of Improvements and Expenses includes the contract price of the Improvements, together with any costs or expenses incurred for engineering, clerical, printing and legal services as well as for advertising, surveying, inspection of work, administration and collection of assessments, interest upon bonds or warrants, and an amount for contingencies as may be considered necessary by the City Council.

**Section 7. Final Determination and Finding; Appeal Rights.** The confirmation of the Assessment Roll for LID No. 2 herein made is a final determination of the regularity, validity and correctness of said Assessment Roll, of each assessment contained therein, and of the amount levied on each lot or parcel of land or other property within LID No. 2, subject to the right of appeal as set forth in Section 50-1718, Idaho Code.

Any person who has filed a protest to the Assessment Roll, or any other person who feels aggrieved by the decision of the City Council then confirming said Assessment Roll, shall have the right to appeal. Such appeal shall be made within thirty (30) days from the date of publication of this Ordinance or a summary hereof, by filing a written notice of appeal with the City Clerk and with the clerk of the District Court of Kootenai County, Idaho, describing the property and objections of the appellant.

After said thirty-day (30) appeal period has run, no one shall have any cause or right of action to contest the legality, formality, or regularity of any assessment for any reason whatsoever and, thereafter, said assessments and the liens thereon shall be considered valid and incontestable without limitation.

**Section 8. Ratification of Proceedings.** All proceedings heretofore had in connection with the creation of LID No. 2, the preparation and adoption of the Assessment Roll, and hearing thereon, and the giving of notice of said hearing on objections to said Assessment Roll, are hereby in all respects ratified, approved, and confirmed.

**Section 9. Irrepealability.** From and after the date of issuance of the bonds to finance the Improvements, this Ordinance shall be and remain irrepealable until such bonds and the interest thereon shall be fully paid and discharged.

**Section 10. Severability.** If any section, paragraph, clause or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of each section, paragraph, clause or provision shall in no manner affect any remaining provision of this Ordinance.

**Section 11. Enforceability Clause.** The City shall enforce and seek remedies for breaches of the terms of this Ordinance, as provided by the laws of the State of Idaho.

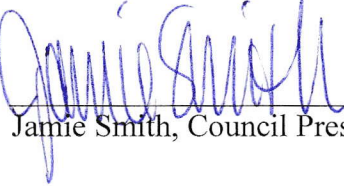
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Publication and Effective Date. After its passage and adoption, a summary of this Ordinance, substantially in the form attached hereto as **Exhibit E**, shall be published once in the official newspaper of the City, under the provisions of the Idaho Code, and upon such publication shall be in full force and effect.

**PASSED** at a special meeting of the City Council of the City of Dalton Gardens, Kootenai County, Idaho, held on the 22nd day of April, 2019.


**CITY OF DALTON GARDENS,  
KOOTENAI COUNTY, IDAHO**

By: \_\_\_\_\_



Jamie Smith, Council President

ATTEST:

  
\_\_\_\_\_  
Valerie Anderson, City Clerk

I, the undersigned, City Clerk of the City of Dalton Gardens, Kootenai County, Idaho, hereby certify that the foregoing Ordinance No. 258 is a full, true, and correct copy of an Ordinance duly adopted at a special meeting of the City Council of the City of Dalton Gardens (the "City Council"); the meeting was duly held at the regular meeting place of the City Council on April 22, 2019; all members of the City Council had due notice thereof; a majority of the members were present; and that at said meeting said Ordinance was adopted by the following vote:

Councilmembers voting Yes:

Jordan  
Drechsel  
Smith

Councilmembers voting No:


Councilmembers abstaining:

Councilmembers absent:

I further certify that I have carefully compared the same with the original Ordinance No. 258 on file and of record in my office; that said Ordinance is a full, true, and correct copy of the original Ordinance adopted at said meeting; and that said Ordinance has not been amended, modified, or rescinded since the date of its adoption, and is now in full force and effect.

I have set my hand on April 22 2019.

CITY OF DALTON GARDENS,  
KOOTENAI COUNTY, IDAHO

  
\_\_\_\_\_  
Valerie Anderson, City Clerk

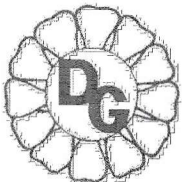
**EXHIBIT A**

**REVISED COST OF IMPROVEMENTS AND EXPENSES**

(attached)

# Phase 2 Estimated/Actual Costs

Line Item	Work Item	LID Formation Estimate		LID Confirmation Actual	
		Cost	Comment	Cost	Comment
1	Construction Cost	\$ 789,628	Based on actual construction estimate.	\$ 715,132	\$713,835 of spent and \$1,297 of anticipated costs.
2	LHTAC CE&I +Contingency (28%)	\$ 221,096	Includes LHTAC costs and 5% contingency.	\$ 81,055	negotiated 13% of CE&I Contract of \$623,500.
3	CDA Enviro Info Doc Amendment	\$ 20,000	Working with CDA to determine if this is required.	\$ -	This was not needed.
4	Design Phase Services	\$ 71,200	Already paid - design is complete	\$ 75,410	
5	Bidding Phase Services	\$ 2,200	LHTAC will bid project (line item 2).	\$ -	This was not needed.
6	CPS by City Engineer	\$ 13,500	LHTAC will provide CPS (line item 2).	\$ -	This was not needed.
7	LID Formation and Confirmation	\$ 25,000	\$15,500 already paid.	\$ 22,500	
8	Environmental Re-Evaluation	\$ 6,000	Caused by sewer work on Aqua.	\$ 6,000	
9	Bond Attorney Costs	\$ 18,000		\$ 66,135	
10	Bond Underwriting Fee (1.75%)	\$ 17,000		\$ 6,000	There are two options here.
11	Additional Legal Fees	\$ 7,000		\$ 3,500	Witherspoon Brajich Per City Provided Data
12	Interim Financing Interest (6%)	\$ 71,500		\$ 59,055	per Washington Trust Bank
13	<b>Total</b>	<b>\$ 1,262,124</b>		<b>\$ 1,034,787</b>	





**EXHIBIT B**

**ASSESSMENT ROLL**

(attached)

Dalton Gardens Sewer, Phase 2 Final LID Roll

LID No	Parcel No	Owner	Legal1	Legal2	Confirmation Acreage	Property Value	Confirmation SF	Assmt Per SF	Confirmation SF Assmt	Assmt Per Front Foot	Confirmation FF	Confirmation FF Assmt	Total Assmt
1	D00000253225	CHRISLINC PROPERTIES LLC 2320 N ATLANTIC #100 SPOKANE, WA 99205	RUDE 2ND ADD, LT 5 BLK 2 EX RW	25 51N 04W	0.42140000	\$111,403	18356.184	\$0.25	\$4,589.05	\$56.85	209	\$11,881.65	\$ 16,470.70
2	D00000255575	SHIRLEY S THAGARD TRUST 6515 W LAKESHORE RD PRIEST LAKE, ID 83856	RUDE 2ND ADD, LT 6 BLK 2 EX RW	25 51N 04W	0.86840000	\$439,299	37827.504	\$0.25	\$9,456.88	\$56.85	253	\$14,383.05	\$ 23,839.93
3	D00000255580	SUN RENTAL CENTER INC C/O MAYER, RICHARD 1652 76TH AVE SE LAKE STEVENS, WA 99258	RUDE 2ND ADD, LT 7 BLK 2 EX RW	25 51N 04W	0.98700000	\$386,564	42993.72	\$0.25	\$10,748.43	\$56.85	138	\$7,845.30	\$ 18,593.73
4	D00000255585	NELSON, MICHAEL JOHN 48270 CALLE DEL SOL INDIO, CA 92201	RUDE 2ND ADD, LT 8 BLK 2 EX RW	25 51N 04W	0.99690000	\$772,863	43424.964	\$0.25	\$10,856.24	\$56.85	158	\$8,982.30	\$ 19,838.54
5	D00000255625	MBM HOLDINGS LLC PO BOX 3781 COEUR D'ALENE, ID 83816	RUDE 2ND ADD, LT 9 BLK 2 EX RW	25 51N 04W	0.98660000	\$523,891	42976.296	\$0.25	\$10,744.07	\$56.85	138	\$7,845.30	\$ 18,589.37
6	D01000000010	KARLGAARD, ROBERT 8276 N COURCELES PKWY HAYDEN, ID 83835	RUDE 3RD ADD, LT 1 BLK 1	25 51N 04W	0.09500000	\$130,060	4138.2	\$0.25	\$1,034.55	\$56.85	41.40462428	\$2,353.85	\$ 3,388.40
7	D01000000020	SAVONEN, LYNN 38 KREIGER CREEK RD CAREYWOOD, ID 83809	RUDE 4TH ADD, LT 10 BLK 1	25 51N 04W	0.09500000	\$130,060	4138.2	\$0.25	\$1,034.55	\$56.85	41.40462428	\$2,353.85	\$ 3,388.40
8	D01000000030	FENENBOCK, DENNIS R 5945 N LORAIN ST COEUR D'ALENE, ID 83815	RUDE 4TH ADD, LT 11 EX RW BLK 1	25 51N 04W	0.09500000	\$130,060	4138.2	\$0.25	\$1,034.55	\$56.85	41.40462428	\$2,353.85	\$ 3,388.40
9	D01000000040	MARITAL THREE TRUST UNDER NILES FAMILY LIVING TRUST 4768 CAPE MAY AVE SAN DIEGO, CA 92107	RUDE 4TH ADD, LT 12 BLK 1 EX RW	25 51N 04W	0.09500000	\$133,300	4138.2	\$0.25	\$1,034.55	\$56.85	41.40462428	\$2,353.85	\$ 3,388.40
10	D01000000050	MARITAL THREE TRUST UNDER NILES FAMILY LIVING TRUST 4768 CAPE MAY AVE SAN DIEGO, CA 92107	RUDE 4TH ADD, LT 13 BLK 1 EX RW	25 51N 04W	0.09500000	\$130,060	4138.2	\$0.25	\$1,034.55	\$56.85	41.40462428	\$2,353.85	\$ 3,388.40
11	D01000000060	MARITAL THREE TRUST UNDER NILES FAMILY LIVING TRUST 4768 CAPE MAY AVE SAN DIEGO, CA 92107	SCHLOSS ADD, LT 7 BLK 4	25 51N 04W	0.09500000	\$130,060	4138.2	\$0.25	\$1,034.55	\$56.85	41.40462428	\$2,353.85	\$ 3,388.40
12	D01000000070	VANDER FEER FAMILY TRUST 27823 N SILVER MEADOWS LOOP ATHOL, ID 83801	SCHLOSS ADD, LT 8 BLK 4	04W Sectio	0.29510000	\$374,368	12854.556	\$0.25	\$3,213.64	\$56.85	128.6158382	\$7,311.81	\$ 10,525.45

Dalton Gardens Sewer, Phase 2 Final LID Roll

LID No	Parcel No	Owner	Legal1	Legal2	Confirmation Acreage	Property Value	Confirmation SF	Assmt Per SF	Confirmation SF Assmt	Assmt Per Front Foot	Confirmation FF	Confirmation FF Assmt	Total Assmt
13	D10000000010	SIMS FAMILY LLC PO BOX 1294 HAYDEN, ID 83835	SCHLOSS ADD, LT 9 BLK 4	25 51N 04W	0.11569743	\$104,371	5039.780034	\$0.25	\$1,259.95	\$56.85	26.53610771	\$1,508.58	\$ 2,768.52
14	D10000000020	SIMS FAMILY LLC PO BOX 1294 HAYDEN, ID 83835	SCHLOSS ADD, LT 10 BLK 4	25 51N 04W	0.10673195	\$99,482	4649.243574	\$0.25	\$1,162.31	\$56.85	24.47980416	\$1,391.68	\$ 2,553.99
15	D10000000030	SIMS FAMILY LLC PO BOX 1294 HAYDEN, ID 83835	SCHLOSS ADD, LT 11 BLK 4	25 51N 04W	0.10673195	\$99,482	4649.243574	\$0.25	\$1,162.31	\$56.85	24.47980416	\$1,391.68	\$ 2,553.99
16	D10000000040	SIMS FAMILY LLC PO BOX 1294 HAYDEN, ID 83835	SCHLOSS ADD, TX #14176 & S2 TX #14177 IN LT 12 BLK 4	25 51N 04W	0.10449058	\$98,236	4551.609459	\$0.25	\$1,137.90	\$56.85	23.96572827	\$1,382.45	\$ 2,500.35
17	D10000000050	SIMS FAMILY LLC PO BOX 1294 HAYDEN, ID 83835	SCHLOSS ADD, TAX#16979 EX RW IN LT 12 BLK 4	25 51N 04W	0.10449058	\$98,236	4551.609459	\$0.25	\$1,137.90	\$56.85	23.96572827	\$1,382.45	\$ 2,500.35
18	D10000000060	MCMMASTER, STEVE 1282 E MILES AVE HAYDEN, ID 83835	SCHLOSS ADD, TAX #13159 EX RW IN LT 12 BLK 4	25 51N 04W	0.10673195	\$99,482	4649.243574	\$0.25	\$1,162.31	\$56.85	24.47980416	\$1,391.68	\$ 2,553.99
19	D10000000070	SIMS FAMILY LLC PO BOX 1294 HAYDEN, ID 83835	SCHLOSS ADD, TAX #12308	25 51N 04W	0.05336597	\$67,934	2324.621787	\$0.25	\$581.16	\$56.85	12.23990208	\$695.84	\$ 1,276.99
20	D10000000080	SIMS FAMILY LLC PO BOX 1294 HAYDEN, ID 83835	SCHLOSS ADD, N 112.26 FT LT 12, TX#13877, TX#14176, N2-TX#14177 (ALL IN LT 12 BLK 4 - NW4)	25 51N 04W	0.17375961	\$152,539	7568.968539	\$0.25	\$1,892.24	\$56.85	39.85312118	\$2,265.65	\$ 4,157.89
21	D15000000010	MICHALAK, MARK 2441 E AVON CIR HAYDEN, ID 83835	SCHLOSS ADD, LT 4 BLK 5	25 51N 04W	0.13400000	\$77,510	5837.04	\$0.25	\$1,459.26	\$56.85	11	\$625.35	\$ 2,084.61
22	D15000000020	BOZATZ ENTERPRISES LLC 2706 E POINT HAYDEN DR HAYDEN LAKE, ID 83835	SCHLOSS ADD, LT 5 BLK 5	25 51N 04W	0.13400000	\$111,486	5837.04	\$0.25	\$1,459.26	\$56.85	11	\$625.35	\$ 2,084.61
23	D15000000030	BOZATZ ENTERPRISES LLC 2706 E POINT HAYDEN DR HAYDEN LAKE, ID 83835	SCHLOSS ADD, LT 6 BLK 5	25 51N 04W	0.40100000	\$287,752	17467.56	\$0.25	\$4,366.89	\$56.85	33	\$1,676.05	\$ 6,242.94
24	D1500000004A	HUNTER, CRAIG L 3955 N 19TH ST COEUR D ALENE, ID 83815	SCHLOSS ADD, LT 7 BLK 5 EX RW	25 51N 04W	0.13400000	\$77,510	5837.04	\$0.25	\$1,459.26	\$56.85	11	\$625.35	\$ 2,084.61

Dalton Gardens Sewer, Phase 2 Final LID Roll

LID No	Parcel No	Owner	Legal1	Legal2	Confirmation Acreage	Property Value	Confirmation SF	Assmt Per SF	Confirmation SF Assmt	Assmt Per Front Foot	Confirmation FF	Confirmation FF Assmt	Total Assmt
25	D1500000004B	JAMESON FAMILY TRUST 9120 N FIELDSTONE DR HAYDEN, ID 83835	SCHLOSS ADD, LT 8 BLK 5	25 51N 04W	0.13400000	\$77,510	5837.04	\$0.25	\$1,459.26	\$56.85	11	\$625.35	\$ 2,084.61
26	D15000000050	MORRIS, WILLIAM 7551 N DAVENPORT ST DALTON GARDENS, ID 83815	SCHLOSS ADD, LT 10 BLK 5	25 51N 04W	0.40100000	\$238,547	17467.56	\$0.25	\$4,366.89	\$56.85	33	\$1,876.05	\$ 6,242.94
27	D17000000010	DENNIS L BARRON AND SHERRIE L BARRON LIVING TRUST THE 9323 N GOVERNMENT AVE PMB 239 HAYDEN, ID 83835	SCHLOSS ADD, LT 11 EX RW BLK 5	25 51N 04W	0.14258592	\$138,566	6211.042675	\$0.25	\$1,552.76	\$56.85	33.006	\$1,876.39	\$ 3,429.15
28	D17000000020	JANK, TRAVIS 7560 N GOVERNMENT WAY #2 DALTON GARDENS, ID 83815	SCHLOSS ADD, LT 12 BLK 5	25 51N 04W	0.14470272	\$140,277	6303.250483	\$0.25	\$1,575.81	\$56.85	33.496	\$1,904.25	\$ 3,480.06
29	D17000000030	BROOKS AND BROOKS LLC 487 W 17TH SAN BERNARDINO, CA 92405	SCHLOSS ADD, LT 7 BLK 6	25 51N 04W	0.14470272	\$140,277	6303.250483	\$0.25	\$1,575.81	\$56.85	33.496	\$1,904.25	\$ 3,480.06
30	D17000000040	BROOKS AND BROOKS LLC 487 W 17TH SAN BERNARDINO, CA 92405	SCHLOSS ADD, LT 8 BLK 6	25 51N 04W	0.14470272	\$140,277	6303.250483	\$0.25	\$1,575.81	\$56.85	33.496	\$1,904.25	\$ 3,480.06
31	D17000000050	LYNDA & LARRY NEUMAN LLC 7560 N GOVERNMENT WAY #5 DALTON GARDENS, ID 83815	SCHLOSS ADD, LT 9 BLK 6	25 51N 04W	0.14470272	\$140,277	6303.250483	\$0.25	\$1,575.81	\$56.85	33.496	\$1,904.25	\$ 3,480.06
32	D17000000060	ANDERSON, MICHAEL 2290 S FOLSOM RIDGE RD COEUR D ALENE, ID 83815	SCHLOSS ADD, LT 10 BLK 6	25 51N 04W	0.14258592	\$138,566	6211.042675	\$0.25	\$1,552.76	\$56.85	33.006	\$1,876.39	\$ 3,429.15
33	D20000000010	ROKA INVESTMENTS LLC PO BOX 2778 COEUR D ALENE, ID 83816	SCHLOSS ADD, LT 12 BLK 6	25 51N 04W	0.17691257	\$125,762	7706.311475	\$0.25	\$1,926.58	\$56.85	40.43715847	\$2,298.85	\$ 4,225.43
34	D20000000020	ROKA INVESTMENTS LLC PO BOX 2778 COEUR D ALENE, ID 83816	SCHLOSS ADD, LT 13 BLK 6	25 51N 04W	0.15672435	\$117,931	6826.912568	\$0.25	\$1,706.73	\$56.85	35.82270795	\$2,036.52	\$ 3,743.25
35	D20000000030	ROKA INVESTMENTS LLC PO BOX 2778 COEUR D ALENE, ID 83816	SCHLOSS ADD, LT 14 BLK 6	25 51N 04W	0.10519126	\$88,473	4582.131148	\$0.25	\$1,145.53	\$56.85	24.04371585	\$1,366.89	\$ 2,512.42
36	D20000000040	ROKA INVESTMENTS LLC PO BOX 2778 COEUR D ALENE, ID 83816	HERITAGE SQUARE CONDOS, COMMERCIAL UNIT 4 & 14.286% INT IN LT 3 BLK 5 SCHLOSS ADD	25 51N 04W	0.10412872	\$87,934	4535.846995	\$0.25	\$1,133.96	\$56.85	23.80085003	\$1,353.08	\$ 2,487.04

Dalton Gardens Sewer, Phase 2 Final LID Roll

LID No	Parcel No	Owner	Legal1	Legal2	Confirmation Acreage	Property Value	Confirmation SF	Assmt Per SF	Confirmation SF Assmt	Assmt Per Front Foot	Confirmation FF	Confirmation FF Assmt	Total Assmt
37	D20000000050	CARLSON, JERRY PO BOX 2257 HAYDEN, ID 83835	HERITAGE SQUARE CONDOS, COMMERCIAL UNIT 5 & 14.286% INT IN LT 3 BLK 5 SCHLOSS ADD	25 51N 04W	0.10412872	\$87,934	4535.846995	\$0.25	\$1,133.96	\$56.85	23.80085003	\$1,353.08	\$ 2,487.04
38	D20000000060	CARLSON, JERRY PO BOX 2257 HAYDEN, ID 83835	HERITAGE SQUARE CONDOS, COMMERCIAL UNIT 6 & 14.286% INT IN LT 3 BLK 5 SCHLOSS ADD	25 51N 04W	0.10412872	\$87,934	4535.846995	\$0.25	\$1,133.96	\$56.85	23.80085003	\$1,353.08	\$ 2,487.04
39	D20000000070	CARLSON, JERRY PO BOX 2257 HAYDEN, ID 83835	HERITAGE SQUARE CONDOS, COMMERCIAL UNIT 7 & 14.286% INT IN LT 3 BLK 5 SCHLOSS ADD	25 51N 04W	0.12500000	\$111,634	5445	\$0.25	\$1,361.25	\$56.85	28.29386764	\$1,608.51	\$ 2,969.76
40	D5600002001A	SCHREIBER, DAVID PO BOX 1087 COEUR D'ALENE, ID 83816	RUDE 2ND ADD, LT 1, LTS 2 & 3 BLK 2 EX TX#13347	25 51N 04W	1.95220000	\$1,756,772	85037.832	\$0.25	\$21,259.46	\$56.85	213	\$12,109.05	\$ 33,368.51
41	D5600002003A	LAWACO INVESTMENTS C/O BONNIE GROVE PO BOX 672 SANDPOINT, ID 83864	RUDE 2ND ADD, TAX#13347 IN LTS 2 & 3 BLK 2	25 51N 04W	0.95210000	\$489,868	41473.476	\$0.25	\$10,368.37	\$56.85	209	\$11,881.65	\$ 22,250.02
42	D5600002004A	SPOKANE TEACHERS CREDIT UNION ATTN: ACCOUNTING DEPT 1620 N SIGNAL DR LIBERTY LAKE, WA 99019	RUDE 2ND ADD, LT 4 BLK 2	25 51N 04W	0.94790000	\$918,162	41290.524	\$0.25	\$10,322.63	\$56.85	149	\$8,470.65	\$ 18,793.28
43	D5600002005A	JCAV LLC PO BOX 483 FOX ISLAND, WA 98333	RUDE 2ND ADD, LT 5 BLK 2	25 51N 04W	0.95270000	\$695,764	41499.612	\$0.25	\$10,374.90	\$56.85	139	\$7,902.15	\$ 18,277.05
44	D5600002006A	JCAV LLC PO BOX 463 FOX ISLAND, WA 98333	RUDE 2ND ADD, LT 6 BLK 2	25 51N 04W	0.95250000	\$469,271	41490.9	\$0.25	\$10,372.73	\$56.85	139	\$7,902.15	\$ 18,274.88
45	D5600002007A	ACI NORTHWEST INC 6600 N GOVERNMENT WAY COEUR D ALENE, ID 83815	RUDE 2ND ADD, LT 7 BLK 2	25 51N 04W	0.95220000	\$653,481	41477.832	\$0.25	\$10,369.46	\$56.85	139	\$7,902.15	\$ 18,271.61
46	D5600002008A	ACI NORTHWEST INC 6600 N GOVERNMENT WAY COEUR D ALENE, ID 83815	RUDE 2ND ADD, LT 8 BLK 2	25 51N 04W	0.95200000	\$688,334	41469.12	\$0.25	\$10,367.28	\$56.85	139	\$7,902.15	\$ 18,269.43
47	D5600002009A	PCT LLC PO BOX 1120 HAYDEN, ID 83835	RUDE 2ND ADD, LT 9 BLK 2	25 51N 04W	0.95170000	\$555,598	41456.052	\$0.25	\$10,364.01	\$56.85	139	\$7,902.15	\$ 18,266.16
48	D70000010010	BRANDON LAND AND PROPERTY LLC 11510 E NUNN RD ATHOL, ID 83801	RUDE 3RD ADD, LT 1 BLK 1		0.50150000	\$358,888	21845.34	\$0.25	\$5,461.34	\$56.85	158	\$8,982.30	\$ 14,443.64

Dalton Gardens Sewer, Phase 2 Final LID Roll

LID No	Parcel No	Owner	Legal1	Legal2	Confirmation Acreage	Property Value	Confirmation SF	Assmt Per SF	Confirmation SF Assmt	Assmt Per Front Foot	Confirmation FF	Confirmation FF Assmt	Total Assmt
49	D84000010100	WUEST, GEORGE 6791 N RUDE ST DALTON GARDENS, ID 83815	RUDE 4TH ADD, LT 10 BLK 1		0.47900000	\$408,338	20865.24	\$0.25	\$5,216.31	\$56.85	153	\$8,598.05	\$ 13,914.36
50	D8400001011A	KOOTENAI-SHOSHONE COUNTY FARM BUREAU INC FARM BUREAU INC 6912 N GOVERNMENT WAY DALTON GARDENS, ID 83815	RUDE 4TH ADD, LT 11 BK 1	25 51N 04W	0.98600000	\$605,798	42950.16	\$0.25	\$10,737.54	\$56.85	139	\$7,902.15	\$ 18,639.69
51	D8400001012A	RODDA PAINT PROPERTIES LLC C/O JARED PALMER 6107 N MARINE DR PORTLAND, OR 97203	RUDE 4TH ADD, LT 12 BLK 1	25 51N 04W	0.98620000	\$543,428	42958.872	\$0.25	\$10,739.72	\$56.85	139	\$7,902.15	\$ 18,641.87
52	D8400001013A	CJMR LLC 7000 N GOVERNMENT WAY DALTON GARDENS, ID 83815	RUDE 4TH ADD, LT 13 BLK 1	25 51N 04W	0.98650000	\$453,883	42971.94	\$0.25	\$10,742.99	\$56.85	139	\$7,902.15	\$ 18,645.14
53	D98000040070	BERKENKAMP, RANCH C/O BEWRKENKAMP, KARL 773 WHITTUM RD PRIEST RIVER, ID 83856	SCHLOSS ADD, LT 7 BLK 4	25 51N 04W	0.86800000	\$253,314	37810.08	\$0.25	\$9,452.52	\$56.85	194	\$11,028.90	\$ 20,481.42
54	D98000040080	PACIFIC HIDE & FUR DEPOT ATTN AP 1137379 BR 53 PO BOX 1549 GREAT FALLS, MT 59403	SCHLOSS ADD, LT 8 BLK 4	25 51N 04W	0.89900000	\$560,158	39160.44	\$0.25	\$9,790.11	\$56.85	177	\$10,062.45	\$ 19,852.56
55	D98000040090	PACIFIC HIDE & FUR DEPOT ATTN AP 1137379 BR 53 PO BOX 1549 GREAT FALLS, MT 59403	SCHLOSS ADD, LT 9 BLK 4	25 51N 04W	1.16100000	\$623,396	50573.16	\$0.25	\$12,643.29	\$56.85	111	\$6,310.35	\$ 18,953.64
56	D98000040100	PACIFIC HIDE & FUR DEPOT ATTN AP 1137379 BR 53 PO BOX 1549 GREAT FALLS, MT 59403	SCHLOSS ADD, LT 10 BLK 4	25 51N 04W	0.93600000	\$603,557	40772.16	\$0.25	\$10,193.04	\$56.85	170	\$9,664.50	\$ 19,857.54
57	D98000040110	PACIFIC HIDE & FUR DEPOT ATTN AP 1137379 BR 53 PO BOX 1549 GREAT FALLS, MT 59403	SCHLOSS ADD, LT 11 BLK 4	25 51N 04W	0.87100000	\$668,950	37940.76	\$0.25	\$9,485.19	\$56.85	210	\$11,938.50	\$ 21,423.69
58	D9800004012A	WILLBUR INC C/O DENNIS WILLIAMS 466 E WYOMING AVE HAYDEN, ID 83835	SCHLOSS ADD, TX #14176 & S2 TX #14177 IN LT 12 BLK 4	25 51N 04W	1.50000000	\$1,298,360	65340	\$0.25	\$16,335.00	\$56.85	166	\$9,437.10	\$ 25,772.10
59	D9800004012B	THOMAS G JONES & ALANA S JONES FAMILY TRUST, 11293 N ROCKING R RD HAYDEN, ID 83835	SCHLOSS ADD, TAX#16979 IN LT 12 BLK 4	25 51N 04W	0.87260000	\$497,244	38010.456	\$0.25	\$9,502.61	\$56.85	150	\$8,527.50	\$ 18,030.11

Dalton Gardens Sewer, Phase 2 Final LID Roll

LID No	Parcel No	Owner	Legal1	Legal2	Confirmation Acreage	Property Value	Confirmation SF	Assmt Per SF	Confirmation SF Assmt	Assmt Per Front Foot	Confirmation FF	Confirmation FF Assmt	Total Assmt
60	D9800004012C	WALKER, M TODD C/O WALKERS FURNITURE INC LESSEE 3808 N SULLIVAN RD #22-C SPOKANE VALLEY, WA 99206	SCHLOSS ADD, TAX #13159 IN LT 12 BLK 4	25 51N 04W	0.89480000	\$1,191,550	38977.488	\$0.25	\$9,744.37	\$56.85	259	\$14,724.15	\$ 24,468.52
61	D9800004012D	MICHAEL P FITZGERALD AND JUDITH A FITZGERALD LIVING TRUST 2226 E WILBUR AVE DALTON GARDENS, ID 83815	SCHLOSS ADD, TAX #12308	25 51N 04W	2.63900000	\$797,726	114954.84	\$0.25	\$28,738.71	\$56.85	377	\$21,432.45	\$ 50,171.16
62	D9800004012E	PACIFIC HIDE & FUR DEPOT ATTN AP 1137379 BR 53 PO BOX 1549 GREAT FALLS, MT 59403	SCHLOSS ADD, N 112.26 FT LT 12, TX#13877, TX#14178, N2-TX#14177 (ALL IN LT 12 BLK 4 - NW4)	25 Towns	3.38700000	\$1,567,501	147537.72	\$0.25	\$36,884.43	\$56.85	168	\$9,550.80	\$ 46,435.23
63	D98000050040	KAESTNER ELECTRIC INC 7735 N AQUA CIR #1 DALTON GARDENS, ID 83815	SCHLOSS ADD, LT 4 BLK 5	25 51N 04W	0.87200000	\$400,792	37984.32	\$0.25	\$9,496.08	\$56.85	200	\$11,370.00	\$ 20,866.08
64	D98000050050	WILLIAMS, DENNIS 466 E WYOMING AVE HAYDEN, ID 83835	SCHLOSS ADD, LT 5 BLK 5	25 51N 04W	0.87200000	\$1,034,028	37984.32	\$0.25	\$9,496.08	\$56.85	200	\$11,370.00	\$ 20,866.08
65	D98000050060	KOSS, LLOYD J IRONMAN SAFE CO LLC PO BOX 2216 HAYDEN, ID 83835	SCHLOSS ADD, LT 6 BLK 5	25 51N 04W	0.87200000	\$423,739	37984.32	\$0.25	\$9,496.08	\$56.85	200	\$11,370.00	\$ 20,866.08
66	D9800005007A	TOMKEN DEVELOPMENT COMPANY LLC 2650 CLARKSVILLE RD RESCUE, CA 95672	SCHLOSS ADD, LT 7 BLK 5	25 51N 04W	0.84150000	\$859,370	36655.74	\$0.25	\$9,163.94	\$56.85	200	\$11,370.00	\$ 20,533.94
67	D98000050080	D&JK LLC 7899 E YELLOWSTONE TRL COEUR D ALENE, ID 83814	SCHLOSS ADD, LT 8 BLK 5	25 51N 04W	0.87200000	\$659,281	37984.32	\$0.25	\$9,496.08	\$56.85	200	\$11,370.00	\$ 20,866.08
68	D98000050100	PESATURO, DOMINIC P 7551 N AQUA CIR #A DALTON GARDENS, ID 83815	SCHLOSS ADD, LT 10 BLK 5	25 51N 04W	0.87200000	\$568,020	37984.32	\$0.25	\$9,496.08	\$56.85	200	\$11,370.00	\$ 20,866.08
69	D9800005011A	SILVER CITY VENTURES LLC 10808 N AVONDALE LOOP HAYDEN, ID 83835	SCHLOSS ADD, LT 11 BLK 5	25 51N 04W	0.83920000	\$669,425	36555.552	\$0.25	\$9,138.89	\$56.85	208	\$11,711.10	\$ 20,849.99
70	D98000050120	SILVER CITY VENTURES LLC 10808 N AVONDALE LOOP HAYDEN, ID 83835	SCHLOSS ADD, LT 12 BLK 5	25 51N 04W	0.86800000	\$131,190	37810.08	\$0.25	\$9,452.52	\$56.85	377	\$21,432.45	\$ 30,884.97
71	D98000060070	HAMMACK, HARRY 11960 W COUGAR GULCH RD COEUR D ALENE, ID 83814	SCHLOSS ADD, LT 7 BLK 6	25 51N 04W	0.76200000	\$356,084	33192.72	\$0.25	\$8,298.18	\$56.85	170	\$9,664.50	\$ 17,962.68

Dalton Gardens Sewer, Phase 2 Final LID Roll

LID No	Parcel No	Owner	Legal1	Legal2	Confirmation Acreage	Property Value	Confirmation SF	Assmt Per SF	Confirmation SF Assmt	Assmt Per Front Foot	Confirmation FF	Confirmation FF Assmt	Total Assmt
72	D98000060080	ONEILL, JAMES C 5775 N COLFAX ST DALTON GARDENS, ID 83815	SCHLOSS ADD, LT 8 BLK 6	25 51N 04W	0.89600000	\$685,073	39029.76	\$0.25	\$9,757.44	\$56.85	200	\$11,370.00	\$ 21,127.44
73	D98000060090	EIGHT-TEN LLC PO BOX 456 HAYDEN, ID 83835	SCHLOSS ADD, LT 9 BLK 6	25 51N 04W	0.89600000	\$259,173	39029.76	\$0.25	\$9,757.44	\$56.85	200	\$11,370.00	\$ 21,127.44
74	D98000060100	RADOUMIS, ANTHONY THOMAS 37440 E HAYDEN LAKE RD HAYDEN, ID 83835	SCHLOSS ADD, LT 10 BLK 6	25 51N 04W	1.00000000	\$451,706	43560	\$0.25	\$10,890.00	\$56.85	150	\$8,527.50	\$ 19,417.50
75	D98000060120	HDG, LP PO BOX 4148 BELLEVUE, WA 98009	SCHLOSS ADD, LT 12 BLK 6	25 51N 04W	0.86700000	\$701,912	37766.52	\$0.25	\$9,441.63	\$56.85	180	\$10,233.00	\$ 19,674.63
76	D98000060130	ANDERL, TOM 2875 E SPYGLASS CT COEUR D ALENE, ID 83815	SCHLOSS ADD, LT 13 BLK 6	04W Section	0.79450000	\$200,028	34608.42	\$0.25	\$8,652.11	\$56.85	190	\$10,801.50	\$ 19,453.61
77	D98000060140	CHRISLINC PROPERTIES LLC 2320 N ATLANTIC #100 SPOKANE, WA 99205	SCHLOSS ADD, LT 14 BLK 6	04W Sectio	0.61770000	\$139,965	26907.012	\$0.25	\$6,726.75	\$56.85	98	\$5,571.30	\$ 12,298.05
<b>TOTAL ASSESSMENT</b>												<b>\$ 1,034,731.29</b>	



**EXHIBIT C**  
**FORM OF NOTICE OF ASSESSMENT**

Parcel Number:  
Owner:  
Address:  
Assessment Amount: \$

**NOTICE OF ASSESSMENT**

**CITY OF DALTON GARDENS  
KOOTENAI COUNTY, IDAHO**

**CITY OF DALTON GARDENS LOCAL IMPROVEMENT DISTRICT NO. 2**

NOTICE IS HEREBY GIVEN that the City Council (the "City Council") of the City of Dalton Gardens, Kootenai County, Idaho (the "City"), adopted Ordinance No. 258 (the "Ordinance") confirming the Assessment Roll for the City of Dalton Gardens Local Improvement District No. 2 ("LID No. 2"), and levying the assessments for the (i) design, acquisition, construction and installation of sewer service and collection lines and related appurtenances, (ii) acquisition of easements and/or rights-of-way, as necessary, and (iii) engineering, legal, accounting, costs of bond issuance, costs of interim financing, costs of financial advice, and other costs incidental thereto, to benefit certain properties within the boundaries of LID No. 2. The property and the assessment with reference to which this notice is given is reflected above.

The above assessment may be paid in full by May 22, 2019, such date being thirty (30) days after adoption of the Ordinance on April 22, 2019, without penalty, interest or costs at the address provided below. If the assessment is not paid in full by said date, the assessment will be payable in up to fifteen (15) annual installments of principal and interest, with the first installment due on April 22, 2020. The rate of interest on assessments to be paid in installments, accruing from the date of the Ordinance, will be the rate of interest to be borne by the bonds issued to finance the improvements in LID No. 2, which rate is anticipated not to exceed five percent (5%) per annum.

If any installment is not paid within twenty (20) days from the date it is due, the same shall become delinquent and a penalty of two percent (2%) of said delinquent installment shall be added thereto.

DATED this 22 day of April, 2019.

CITY OF DALTON GARDENS,  
KOOTENAI COUNTY, IDAHO

  
\_\_\_\_\_  
Valerie Anderson, City Treasurer

Please remit payment to:      City of Dalton Gardens (LID No. 2)  
                                                 Attention: City Treasurer  
                                                 6360 N. 4<sup>th</sup> Street  
                                                 Dalton Gardens, ID 83815

FORM OF AFFIDAVIT OF MAILING OF NOTICES OF ASSESSMENT

CITY OF DALTON GARDENS  
KOOTENAI COUNTY, IDAHO

AFFIDAVIT OF MAILING  
NOTICES OF ASSESSMENTS FOR  
CITY OF DALTON GARDENS LOCAL IMPROVEMENT DISTRICT NO. 2

STATE OF IDAHO )  
 ) ss.  
COUNTY OF KOOTENAI )

Valerie Anderson, being first duly sworn on oath, deposes and states:

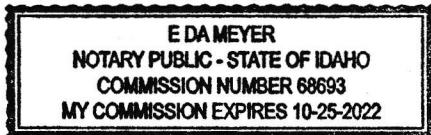
1. That the undersigned is the Treasurer for the City of Dalton Gardens, Kootenai County, Idaho (the "City").
2. That pursuant to Idaho Code Section 50-1716 and in accordance with City Ordinance No. 258 (the "Ordinance"), passed by the City Council of the City on April 22, 2019, the undersigned mailed or caused to be mailed a Notice of Assessment to each of the record owners of the property within the City of Dalton Gardens Local Improvement District No. 2 ("LID No. 2"), at his/her post office address, if known, or if unknown, to the post office in Dalton Gardens, Idaho, as reflected on the assessment roll for LID No. 2 (the "Assessment Roll"), which Assessment Roll was confirmed by adoption of the Ordinance.
3. That attached as **Exhibit 1** to this Affidavit is the form of Notice of Assessment mailed to each record owner listed on the Assessment Roll.
4. Pursuant to Idaho Code Section 50-1716, this Affidavit shall be filed in the office of the undersigned City Treasurer prior to May 22, 2019, which is thirty (30) days after the date of adoption of the Ordinance.

DATED this 23 day of April, 2019.

Valerie Anderson  
Valerie Anderson

SUBSCRIBED AND SWORN TO before me the \_\_\_\_\_ day of \_\_\_\_\_, 2019.

E. D. Meyer  
Notary Public for Idaho  
Residing at: Bozeman, ID  
Commission Expires: 10/25/2022



**EXHIBIT 1**  
**FORM OF NOTICE OF ASSESSMENT**

Parcel Number:  
Owner:  
Address:  
Assessment Amount: \$

**NOTICE OF ASSESSMENT**

**CITY OF DALTON GARDENS  
KOOTENAI COUNTY, IDAHO**

**CITY OF DALTON GARDENS LOCAL IMPROVEMENT DISTRICT NO. 2**

NOTICE IS HEREBY GIVEN that the City Council (the "City Council") of the City of Dalton Gardens, Kootenai County, Idaho (the "City"), adopted Ordinance No. 258 (the "Ordinance") confirming the Assessment Roll for the City of Dalton Gardens Local Improvement District No. 2 ("LID No. 2"), and levying the assessments for the (i) design, acquisition, construction and installation of sewer service and collection lines and related appurtenances, (ii) acquisition of easements and/or rights-of-way, as necessary, and (iii) engineering, legal, accounting, costs of bond issuance, costs of interim financing, costs of financial advice, and other costs incidental thereto, to benefit certain properties within the boundaries of LID No. 2. The property and the assessment with reference to which this notice is given is reflected above.

The above assessment may be paid in full by May 22, 2019, such date being thirty (30) days after adoption of the Ordinance on April 22, 2019, without penalty, interest or costs at the address provided below. If the assessment is not paid in full by said date, the assessment will be payable in up to fifteen (15) annual installments of principal and interest, with the first installment due on April 22, 2020. The rate of interest on assessments to be paid in installments, accruing from the date of the Ordinance, will be the rate of interest to be borne by the bonds issued to finance the improvements in LID No. 2, which rate is anticipated not to exceed five percent (5%) per annum.

If any installment is not paid within twenty (20) days from the date it is due, the same shall become delinquent and a penalty of two percent (2%) of said delinquent installment shall be added thereto.

DATED this 22 day of April, 2019.

CITY OF DALTON GARDENS,  
KOOTENAI COUNTY, IDAHO

  
\_\_\_\_\_  
Valerie Anderson, City Treasurer

Please remit payment to:      City of Dalton Gardens (LID No. 2)  
                                                 Attention: City Treasurer  
                                                 6360 N. 4<sup>th</sup> Street  
                                                 Dalton Gardens, ID 83815

## EXHIBIT E

### SUMMARY OF ORDINANCE NO. 258

#### CITY OF DALTON GARDENS KOOTENAI COUNTY, IDAHO

#### CITY OF DALTON GARDENS LOCAL IMPROVEMENT DISTRICT NO. 2

An Ordinance approving and confirming the assessment roll of City of Dalton Gardens Local Improvement District No. 2 (“LID No. 2”) for the purpose of financing and/or refinancing the (i) design, acquisition, construction and installation of sewer service and collection lines and related appurtenances and acquisition of easements and/or rights-of-way, as necessary, within the boundaries of LID No. 2; and (ii) engineering, legal, accounting, costs of bond issuance, costs of interim financing, costs of financial advice, and other costs incidental thereto; levying assessments and prescribing details thereof; providing for certification of the assessment roll for LID No. 2 and for the filing of notice of this Ordinance with the Recorder of Kootenai County, Idaho; making a final determination of the regularity, validity and correctness of the assessment roll and finding and providing for the appeal procedure; providing for mailing of notice of assessments to assessed property owners; providing for the publication of a summary of this Ordinance; and providing for other matters properly relating thereto.

A summary of the principal provisions of Ordinance No. 258 (the “Ordinance”) of the City of Dalton Gardens, Kootenai County, Idaho (the “City”), passed on April 22, 2019, is set forth below. Capitalized terms used in this summary shall have the meaning given them in the Ordinance.

**Section 1:** Confirmation of Assessment Roll; Levy of Assessments. Confirms the assessments shown on the Assessment Roll for LID No. 2 and the assessments of property within the boundaries of LID No. 2, which boundaries are described on **Exhibit 1** attached hereto.

**Section 2:** Property Affected. Provides that each property within the boundaries of LID No. 2 is benefited to the amount of the assessment levied thereon.

- Section 3:** Certification of Assessment Roll; Recordation of Notice. Directs the City Clerk to certify and file the confirmed Assessment Roll with the City Treasurer, and the City Clerk to record notice of adoption of the Ordinance with the Kootenai County Recorder. Upon recordation, the assessments shall constitute liens upon the property assessed paramount and superior to any other lien or encumbrance whatsoever, theretofore or thereafter created, except a lien for general taxes.
- Section 4:** Due Date of Assessments; Payment in Installments. Upon passage of the Ordinance, provides that the City Treasurer shall mail a notice of the assessment amount due to each property owner assessed stating the total amount of the property owner's assessment, plus the substance of the terms of payment of the same. Provides that property owners have thirty (30) days from the date of adoption of the Ordinance (May 22, 2019), or, if such date is not a business day for the City, on the next business day thereafter, to prepay their assessments, otherwise they will be deemed to have decided to pay said assessments in up to fifteen (15) equal annual installments plus interest at the rate of interest on the bonds issued to finance the Improvements within LID No. 2, which rate is anticipated not to exceed five percent (5%) per annum. The first installment shall be due and payable one (1) year from the date of passage of the Ordinance.
- Section 5:** Installment Docket. Directs the City Treasurer to establish a docket for LID No. 2 as provided by Idaho Code.
- Section 6:** Cost and Expenses. Details, according to Exhibit A, the total Revised Cost of Improvements and Expenses of the financed Improvements within the boundaries of LID No. 2.
- Section 7:** Final Determination and Finding; Appeal Rights. Provides for an appeal procedure of the amount of assessments and states the process for said appeal. This section also provides that once the 30-day appeal period has expired, no one shall have the cause or right to contest the legality, formality or regularity of any assessment within LID No. 2.
- Section 8:** Ratification of Proceedings. Ratifies all proceedings heretofore had in connection with LID No. 2 and the Assessment Roll.
- Section 9:** Irrepealability. Provides that the Ordinance is irrepealable after the issuance of the bonds to finance the Improvements within LID No. 2, until such bonds are paid and discharged.
- Section 10:** Severability. Provides that if any section of the Ordinance is invalid or unenforceable, that invalidity will not affect the remainder of the Ordinance.
- Section 11:** Enforceability Clause. Provides that the City will enforce and seek remedies for breaches of the terms of the Ordinance under the laws of the State of Idaho.

**Section 12:** Publication and Effective Date. Provides for a publication of this summary of the Ordinance in the official newspaper of the City, and upon publication, the Ordinance shall be in full force and effect.

**Exhibit A:** Provides the Revised Cost of Improvements and Expenses.

**Exhibit B:** Sets forth the Assessment Roll.

**Exhibit C:** Sets forth the substantial form of Notice of Assessment.

**Exhibit D:** Sets forth the substantial form of Affidavit of Mailing of Notices of Assessment.

**Exhibit E:** Sets forth the substantial form of this Summary for publication.

The full text of the Ordinance is available at the office of the City Clerk and will be provided to any citizen upon personal request during normal business hours.

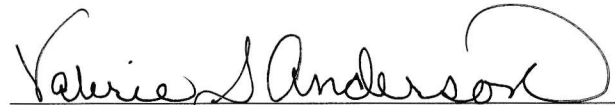
DATED this \_\_\_ day of April, 2019.

**CITY OF DALTON GARDENS,  
KOOTENAI COUNTY, IDAHO**

By: \_\_\_\_\_

  
Jamie Smith, Council President

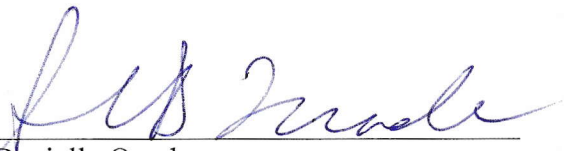
ATTEST:

  
Valerie Anderson, City Clerk

**CERTIFICATION OF COUNSEL**

I, the undersigned legal advisor to the City of Dalton Gardens, Kootenai County, Idaho, hereby certify that I have read the attached Summary of Ordinance No. 258 of said City and that the same is true and complete and provides adequate notice to the public of the contents of said Ordinance.

DATED as of this 22<sup>nd</sup> day of April, 2019.

By:   
S.C. Danielle Quade  
Hawley Troxell Ennis & Hawley LLP

**EXHIBIT 1**

**LEGAL DESCRIPTION OF BOUNDARIES OF CITY OF DALTON GARDENS  
LOCAL IMPROVEMENT DISTRICT NO. 2**

A portion of the West Half of the Southwest Quarter and the West Half of the Northwest Quarter of Section 25, Township 51 North, Range 4 West, B.M., Kootenai County, Idaho, described as follows;

Lots 1, 2, 3, 4, 5, 6, 7, 8 and 9, Block 2 of Rude Second Addition, recorded in Book E of Plats, Page 123, records of Kootenai County, Idaho.

Lot 1, Block 1 of Rude Third Addition, recorded in Book E of Plats, Page 189, records of Kootenai County, Idaho.

Lots 10, 11, 12 and 13, Block 1 of Rude Fourth Addition, recorded in Book F of Plats, Page 20, records of Kootenai County, Idaho.

Lots 7, 8, 9, 10, 11 and 12, Block 4 and Lots 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11 and 12, Block 5 and Lots 7, 8, 9, 10, 11, 12, 13, 14, Block 6 of Schloss Addition, recorded in Book F of Plats, Page 47, records of Kootenai County, Idaho.

**TOGETHER WITH**

(D-0000-025-5625)

The South 138.73 feet of the North 584.92 feet of the West 346.29 feet of the Northwest Quarter of the Southwest Quarter of Section 25, Township 51 North, Range 4 West, Boise Meridian, Kootenai County, Idaho,

**TOGETHER WITH**

(D-0000-025-5580)

A parcel of land in the Northwest Quarter of the Southwest Quarter of Section 25, Township 51 North, Range 4 West, Boise Meridian, Kootenai County, Idaho, more particularly described as follows:

BEGINNING at the Northwest corner of the Southwest Quarter of said Section 25;

Thence North 89°47'30" East along the Quarter section line, 30.0 feet to the Easterly right-of-way line of Government way;

Thence South 0°39'30" East along said Easterly right-of-way line, 307.46 feet to the Southwest corner of Tax No. 10549;

Thence Continuing South 0°39'30" East, 138.73 to the **TRUE POINT OF BEGINNING** for this description;

Thence North 89°47'30" East, 316.37 feet to the Southwest corner of Lot 3, Block One, RUDE FOURTH ADDITION as recorded in Book "F", Page 20, records of Kootenai County;

Thence along the Westerly lot line of said Lot 3, North 0°37'30" West, 138.73 feet to the Southeast corner of Tax No. 10549;



Thence along the Southerly boundary of Tax No. 10549, South 89°47'30" West, 316.45 to a point on the Easterly right-of-way line of Government Way;  
Thence along said Easterly right-of-way South 0°39'30" East, 138.73 feet more-or-less to the **TRUE POINT OF BEGINNING**.

**TOGETHER WITH**

(D-0000-025-5575 and D-0000-025-5585)

A portion of the Northwest Quarter of the Southwest Quarter of Section 25, Township 51 North, Range 4 West of the Boise Meridian, Kootenai County, Idaho, described as follows:

COMMENCING at the Northwest corner of the Southwest Quarter of said Section 25; thence North 89°47'30" East along the Quarter Section line 30 feet to the Easterly right of way line of U.S. Highway 95; thence South 0°39'30" East along said Easterly right of way line, 30 feet to the **TRUE POINT OF BEGINNING**;

Thence South 0°39'30" East along said Easterly right of way line, 277.46 feet;  
Thence North 89°47'30" East, 316.45 feet;  
Thence North 0°37'30" West, 277.46 feet to a point that is 30 feet South of the North line of said Northwest Quarter;  
Thence South 89°47'30" West, 316.61 feet to the **TRUE POINT OF BEGINNING**.

**TOGETHER WITH**

(D-0000-025-3225)

That part of the Northwest Quarter of the Northwest Quarter of Section 25, Township 51 North, Range 4 West, Boise Meridian, Kootenai County, Idaho, as described as follows:

**BEGINNING** at the Northwest corner of the Northwest Quarter of the Northwest Quarter of Section 25, Township 51 North, Range 4 West, Boise Meridian, which corner is also the corner to Sections 23, 24, 25 and 26, said Township and Range;  
Thence running South along line between Sections 25 and 26, 256.7 feet; Thence running Northeasterly 367.9 feet to a point on line between Sections 24 and 25, which point is 262.2 feet east of above described Northwest corner of said Section 25;  
Thence running West along the line between Sections 24 and 25, 262.2 feet to Northwest corner of said Section 25, the **PLACE OF BEGINNING**.

**EXCEPT** that portion of State Highway No. 95 along the West side thereof, and  
**EXCEPT** that portion of Prairie Avenue along the North side thereof.