

**BEFORE THE CAMAS COUNTY BOARD OF COMMISSIONERS
IN AND FOR THE COUNTY OF CAMAS, STATE OF IDAHO**

**IN THE MATTER OF THE ISSUANCE OF A TAX DEED
TO CAMAS COUNTY, IDAHO DATED THIS 26th DAY OF JANUARY 2026**

FINDINGS OF FACT AND CONCLUSIONS OF LAW

I. INTRODUCTION AND JURISDICTION

1. The Camas County Board of Commissioners ("Board") is duly constituted under the laws of the State of Idaho and has jurisdiction over tax deed proceedings pursuant to Idaho Code §§ 63-1005 and 63-1006.
2. This matter came before the Board for hearing pursuant to Idaho Code § 63-1006 for the purpose of determining whether all statutory requirements have been met to authorize the Camas County Treasurer/Tax Collector to issue and record a tax deed conveying certain real property to Camas County, Idaho.
3. Proper notice of the hearing was provided as required by Idaho law.

II. FINDINGS OF FACT

The Board, having reviewed the Treasurer's Affidavits of Compliance, Proofs of Notice, publication affidavits, Sheriff's Returns of Service, litigation guarantees, tax records, and the Tax Deed Timeline for Tax Year 2021, and having received testimony at the hearing, hereby makes the following Findings of Fact for the specific parcels identified below:

A. Subject Parcels

1. **Parcel No. RP01S15E025401A** – Owned by Marc Schmidt, a single man, located in Camas County, Idaho.
2. **Parcel No. RP01S15E112401A** – Owned by Marc Schmidt, located in Camas County, Idaho.
3. **Parcel No. RP01S15E113000A** – Owned by Marc Schmidt, an unmarried man, located in Camas County, Idaho.

Each parcel is more particularly described in the records of Camas County and in the corresponding Notices of Pending Issue of Tax Deed and Litigation Guarantees admitted into evidence.

B. Delinquent Taxes and County Acquisition

4. Property taxes for tax year 2021 were lawfully levied, assessed, and became delinquent on each of the above-described parcels.
5. No redemption was made within the statutory redemption period, and the taxes remained delinquent through the date of the tax deed hearing.

C. Notice of Pending Issue of Tax Deed

7. The Camas County Treasurer/Tax Collector prepared and caused to be served a **Notice of Pending Issue of Tax Deed and Delinquency Statement** for each parcel, identifying the owner of record, parcel number, amount due, and the deadline for redemption.
8. As reflected in the Treasurer's Affidavits of Compliance, Notices of Pending Issue were sent by certified mail, return receipt requested, to the last known address of the record owner and other parties of interest. The certified mailings were returned unsigned and undeliverable after diligent inquiry, as documented in Exhibit "B" for each parcel.
9. Where certified mail was returned, the Treasurer caused the Notices of Pending Issue to be published for four consecutive weeks in *The Courier News*, a newspaper of general circulation in Camas County, Idaho, in compliance with Idaho Code § 63-1006. Affidavits of Publication were admitted into evidence.
10. In addition to mailed and published notice, Notices of Pending Issue were personally served or posted on the subject properties by the Camas County Sheriff, as reflected in the Sheriff's Returns of Service admitted into evidence.

D. Affidavits of Compliance and Timing

11. The Camas County Treasurer/Tax Collector executed an **Affidavit of Compliance** for each parcel, attesting under oath that all requirements of Idaho Code §§ 63-1005 and 63-1006 were satisfied.
12. Each Affidavit of Compliance was recorded within the statutory window of not less than five (5) working days and not more than ten (10) working days prior to the tax deed hearing, as required by Idaho Code § 63-1006.
13. The Tax Deed Timeline for Tax Year 2021 confirms that all required notices, mailings, publications, and recordings were completed within the statutory time limits preceding the January 26, 2026 tax deed hearing.

E. Hearing and Lack of Objection

14. A hearing pursuant to Idaho Code § 63-1006 was held before the Camas County Board of Commissioners on January 26, 2026.
15. No person or entity with a legal or equitable interest in the subject parcels appeared at the hearing to redeem the properties and no legally sufficient objection to the issuance of tax deeds was proffered by the delinquent taxpayer, Marc Schmidt.
16. The Board finds the Treasurer's Affidavits of Compliance and Proofs of Notice to be credible, complete, and sufficient to establish full statutory compliance.

III. CONCLUSIONS OF LAW

The Board hereby adopts the following Conclusions of Law, expressly **incorporating by reference each and every Finding of Fact set forth above as if fully restated herein**, and makes parcel-specific conclusions as follows:

A. General Conclusions Applicable to All Parcels

1. The Camas County Board of Commissioners has jurisdiction and authority under Idaho Code § 63-1006 to conduct this hearing, make findings, and authorize the issuance and recording of tax deeds.
2. Based on the Findings of Fact incorporated herein, the Camas County Treasurer/Tax Collector has fully complied with all requirements of Idaho Code § 63-1005, including assessment, delinquency, expiration of redemption rights, and maintenance of county custody of the properties.
3. The notice requirements of Idaho Code § 63-1006 were strictly complied with, including certified mailing to last known addresses, diligent inquiry following returned mail, publication for four consecutive weeks in a newspaper of general circulation, and additional service or posting by the Sheriff where applicable.
4. The procedures employed satisfied all constitutional and statutory due process requirements, and no defect in notice, timing, or procedure exists that would bar issuance of tax deeds.

B. Parcel-Specific Conclusions

5. **Parcel No. RP01S15E025401A:** Based on the Findings of Fact incorporated herein, all statutory prerequisites to issuance of a tax deed have been met, and Camas County, Idaho is entitled to issuance and recording of a tax deed for this parcel.
6. **Parcel No. RP01S15E112401A:** Based on the Findings of Fact incorporated herein, all statutory prerequisites to issuance of a tax deed have been met, and Camas County, Idaho is entitled to issuance and recording of a tax deed for this parcel.
7. **Parcel No. RP01S15E113000A:** Based on the Findings of Fact incorporated herein, all statutory prerequisites to issuance of a tax deed have been met, and Camas County, Idaho is entitled to issuance and recording of a tax deed for this parcel.

IV. CONSOLIDATED ORDER

NOW, THEREFORE, based upon the foregoing Findings of Fact and Conclusions of Law, all of which are incorporated herein by reference, IT IS HEREBY ORDERED as follows:

1. The Camas County Treasurer/Tax Collector is authorized and directed to issue and record **separate tax deeds** conveying the following parcels to Camas County, Idaho:

- o Parcel No. RP01S15E025401A;
- o Parcel No. RP01S15E112401A; and
- o Parcel No. RP01S15E113000A.

2. Each tax deed shall be recorded in the official records of Camas County, Idaho in the manner provided by law.
3. This Consolidated Order applies individually and independently to each parcel listed above, and the invalidity of any provision as to one parcel shall not affect the validity of this Order as to the remaining parcels.
4. This Order shall be effective immediately upon adoption.

DATED this 26th day of January 2026.

CAMAS COUNTY BOARD OF COMMISSIONERS

/s/ Travis Kramer

Travis Kramer, Chairman Commissioner

Marshall Ralph

Marshall Ralph, Vice Chair Commissioner

Galen Colter

Galen Colter, Commissioner

ATTEST:

Deanna Lenker

Deanna Lenker, Clerk of the Board