STATE OF IDAHO)
County of KOOTENAI)ss

FILED_____

AT_____ O'Clock _____M
CLERK OF DISTRICT COURT

_____
Deputy

IN THE DISTRICT COURT OF THE FIRST JUDICIAL DISTRICT OF THE

STATE OF IDAHO IN AND FOR THE COUNTY OF KOOTENAI

PHILIP L. HART,

Petitioner,

vs.

IDAHO STATE TAX COMMISSION and IDHAO BOARD OF TAX APPEALS,

Respondents.

Case No. **CV 2010 9226**

MEMORANDUM DECISION AND ORDER GRANTING RESPONDENTS' MOTION TO DISMISS

I. PROCEDURAL HISTORY AND FACTUAL BACKGROUND.

This matter is before the Court on petitioner's Philip L. Hart's (Hart) appeal of the decision of the "Idaho Board of Tax Appeal's Final Order Dismissing Appeal Appellant Hart's Appeal No. 10-B-1289 entered August 24, 2010, and the Idaho Board of Tax Appeals Order Denying Appellant Hart's Motion for Reconsideration entered September 24, 2010." Appeal From the Idaho Board of Tax Appeals Pursuant to I.C. 63-3812, and Rule 84 Idaho Rules of Civil Procedure, p. 1. For the reasons set forth below, this Court lacks jurisdiction over Hart's appeal.

On October 22, 2010, Hart filed his Appeal from the Idaho Board of Tax Appeals (IBTA) in the District Court. Hart's preliminary issues on appeal include: applicability of, and compliance with, Article III, Section 7 of the Idaho Constitution; whether the Income Tax Audit Bureau's Notices of Deficiency amounted to an unapportioned direct tax; whether the deficiency notices issued by the federal government are valid evidence of

taxes owed to the State of Idaho; and whether there was estoppel or waiver by respondent Idaho Tax Commission (Commission) of the twenty percent deposit requirement resulting from its acceptance of Hart's cash deposit and promise to pay, among other issues. *Id.,* pp. 2-5. On November 1, 2010, the Commission filed its Motion to Dismiss Hart's Appeal, along with the Memorandum in Support of Motion to Dismiss and the Affidavits of Shelley Sheridan and Kristine Gambee. [The Affidavit of Shelley Sheridan, filed November 1, 2010, purports to have five exhibits attached; however, the affidavit as filed with the Court has no attachments. The same affidavit, when filed as part of the agency record, does have the exhibits referenced therein attached.] On November 18, 2010, Hart filed his "Appellant Hart's Motion to Strike the Affidavits of Kristine Gambee and Shelley Sheridan Pursuant to IRCP 12(f)" and "Appellant Hart's Reply to Defendants' 12(b)(1) Motion to Dismiss." On November 19, 2010, the Commission/IBTA filed the "Notice of Filing of Agency Record." On December 2, 2010, the Commission filed its "Response to Appellant Hart's Reply to Defendants' 12(b)(1) Motion to Dismiss." On December 3, 2010, Hart filed his "Motion for I.R.C.P. Rule 11(a)(1) Sanctions." Oral argument on the Commission's motion to dismiss was held on December 7, 2010. At the conclusion of that hearing the Court took the matter under advisement. The above pleadings were reviewed by the Court and the Court has considered arguments of counsel at hearing.

Hart's motion to strike was heard at the December 7, 2010, hearing, and was granted. The information contained in the affidavits of Shelley Sheridan and Kristine Gambee, both filed on November 1, 2010, is stricken. However, the information contained in those affidavits is contained in the Notice of Filing of Agency Record, filed November 19, 2010.

Hart's motion for sanctions was not noticed up for hearing.

II. STANDARD OF REVIEW.

A motion to dismiss pursuant to I.R.C.P. 12(b)(1), which raises facial challenges to jurisdiction, is reviewed under a standard which mirrors the standard of review used under I.R.C.P. 12(b)(6). *Owsley v. Idaho Industrial Commission,* 141 Idaho 129, 133, 106 P.3d 455, 459 92005), citing *Osborn v. United States,* 918 F.2d 724, 729 n. 6 (8th Cir. 1990). Thus, the Court looks only to the pleadings, and all inferences are viewed in the light most favorable to the non-moving party. *Young v. City of Ketchum,* 137 Idaho 102, 104, 44 P.3d 1157, 1159 (2002). "The question is not whether the plaintiff will ultimately prevail, but whether the party is entitled to offer evidence to support the claims." *Id*. On the other hand a factual challenge to jurisdiction will allow the court to go outside the pleadings without converting the motion into one for summary judgment. *Owsley,* 141 Idaho 129, 133, 106 P.3d 455 n. 1. This is a facial challenge to this Court's jurisdiction.

Idaho Code § 63-3812 sets forth that a taxpayer, assessor, the state tax commission or any party appearing before the board of tax appeals aggrieved by a decision of the board of tax appeals may appeal to the district court. I.C. § 63-3812; *see also Blanton v. Canyon County,* 144 Idaho 718, 720,170 P.3d 383, 385 (2007).

> Appeals may be based upon any issue presented by the appellant to the board of tax appeals and shall be heard and determined by the court without a jury in a trial de novo on the same issues in the same manner as though it were an original proceeding in that court. The burden of proof shall fall upon the party seeking affirmative relief to establish that the decision made by the board of tax appeals is erroneous. A preponderance of the evidence shall suffice to sustain the burden of proof. The burden of proof shall fall upon the party seeking affirmative relief and the burden of going forward with the evidence shall shift as in any other civil litigation. The court shall render its decision in writing, including therein a concise statement of the facts found by the court and conclusions of law reached by the court. The court may affirm, reverse or

> modify the order, direct the tax collector of the county or the state tax commission to refund any taxes found in such appeal to be erroneously or illegally assessed or collected or may direct the collection of additional taxes in proper cases.

I.C. § 63-3812 (c).

III. ANALYSIS OF THE COMMISSION'S MOTION TO DISMISS.

On September 30, 2009, the Commission issued its decision in the matter giving rise to the instant appeal. Memorandum in Support of Motion to Dismiss, p. 2. Hart received a copy of the decision on October 2, 2009. On December 31, 2009, Hart wrote a letter to the Commission stating it was his intent to appeal the decision and arguing that, as a member of the Idaho State Legislature, he has the right to defer such filing until adjournment of the 2010 legislative session. Affidavit of Shelley Sheridan, Exhibit A. On March 31, 2010, Hart filed his appeal with the Idaho Board of Tax Appeals (IBTA) and submitted the amount of $9,462.04 to the Commission. Memorandum in Support of Motion to Dismiss, p. 3. Hart stated he would send the remaining amount on April 9, 2010. *Id.* The Commission received an additional $1,962.36 on April 13, 2010. *Id.* The IBTA issued a final Order dismissing Hart's appeal on August 24, 2010. *Id.* The IBTA found Hart's appeal untimely pursuant to I.C. § 63-6049 and stated:

> Accepting *arguendo* Appellant's position that legislative immunity applies to this case, legislators are immune from civil proceedings both during the legislative session and ten (10) days prior to the commencement thereof. Thus, the tolling of the statute of limitations began on January 1, 2010, which was also the ninety-first day after the Appellant's receipt of the [State Tax Commission's] decision. The legislative session ended on March 29, 2010, meaning Appellant had until no later than March 30th to file a timely appeal, given that the ninety-one days had already passed by the time the statute of limitations would have begun to toll on January 1, 2010. Appellant filed his appeal on March 31, 2010.
> Even more compelling is Appellant's failure to fulfill the 20% pre-pay requirement until April 14, 2010, roughly two (2) weeks after the filing deadline had lapsed. On its face it appears Appellant's appeal was untimely filed on both counts. The Board is without jurisdiction to hear this appeal.

Final Order Dismissing Appeal, p. 2.

The Commission now asks this Court to dismiss Hart's appeal to the District Court. The Commission argues: "This motion is based upon this board's [presumably the Commission intended to write "this court's"] lack of jurisdiction resulting from the failure of the Appellant to strictly comply with the provisions of Idaho Code § 63-3049 in that the Appellant did not perfect his appeal in a timely fashion in as much as a notice of appeal was not filed within the 91-day period set forth in Idaho Code § 63-3049." Motion to Dismiss, p. 1. Hart replies:

> This Court has jurisdiction to determine all the issues raised in this appeal, by trial de novo, including but not limited to whether Mr. Hart was required to strictly comply to I.C. section 63-3811 and section 63-3049, despite the Constitutionally mandated conduct, followed by Mr. Hart, under Article III section 7. In exercising its "jurisdiction" the Court may ultimately hold, based upon the evidence introduced at trial and its application of the law thereto, that Mr. Hart was required to but did not comply strictly with the statutory appeal requirements even considering Article III section 7. However, for the Court to hold it has no "jurisdiction" to determine all issues, including that one, would be to essentially eviscerate Article III section 7. Any such determination as to the applicability of Article II section 7 is a determination to be made by this Court *after* it exercises its "jurisdiction" and conducts a trial de novo.

Reply to Motion to Dismiss, p. 2. (italics in original).

The term "de novo" has been defined in *Beker Industries Inc. v. Georgetown Irr. Dist.,* 101 Idaho 187, 610 P.2d 546 (1980) as:

> [A] new hearing or a hearing for a second time, contemplating an entire trial in the same manner in which the matter was heard and review of the previous hearing. Black's Law Dictionary 5th ed. 1979, p. 649. On such a hearing the court hears the matter as a court of original and not appellate jurisdiction. (citation omitted).

101 Idaho 187, 190, 610 P.2d 546, 549. Contrary to Hart's contention, the trial de novo contemplated in I.C. §63-3812 (c) is a standard of review, not an entitlement to this Court's exercising its jurisdiction. On point is *Fairway Development Co. v. Bannock*

County, 119 Idaho 121, 804 P.2d 294 (1990) (*Fairway III*). In *Fairway III,* the taxpayer challenged Bannock County's classification of its apartment complex, which resulted in a tax increase for the years 1980 to 1984. 119 Idaho 121, 122, 804 P.2d 294, 295. Over the following years, Fairway filed challenges with the Board of Equalization and the IBTA. The Idaho Supreme Court remanded the case to the district court for a determination of whether the appraisal method employed considered the actual and functional use of the property. *Fairway Development Co. v. Bannock County,* 113 Idaho 933, 750 P.2d 954 (1988) (*Fairway II*). On remand, the district court did not reach the issue of the appropriate appraisal method, but rather ruled it did not have subject matter jurisdiction to hear the tax assessment claims for Fairway's failure to have exhausted administrative remedies and dismissed Fairway's claims for 1980-1984. *Id.* Fairway appealed the district court's decision that as of the November 3, 1988, dismissal Fairway had lost its ability to litigate the tax assessment claims because of expiration of the time to appeal properly through administrative channels; the Supreme Court affirmed the dismissal on November 28, 1990. *Fairway III,* 119 Idaho 121, 122-123, 804 P.2d 294, 295-96.

Ultimately, in *Fairway III,* the Idaho Supreme Court held failure to exhaust administrative remedies deprives the district court of subject matter jurisdiction. 119 Idaho 121, 125, 804 P.2d 294, 298. The Court wrote:

> In routine tax assessment complaints, this Court has made it clear that the pursuit of statutory administrative remedies is a condition precedent to judicial review. In *Franden v. Jonasson,* 95 Idaho 792, 793, 520 P.2d 247, 248 (1973), this Court wrote: "In Idaho it is clear that the pursuit of statutory administrative remedies is a condition precedent to judicial process concerning unequal tax assessment."

119 Idaho 121, 124, 804 P.2d 294, 297. The Idaho Supreme Court recognized that exceptions to the exhaustion doctrine exist, the Court quoted *Sierra Life Ins. Co. v. Granata,* 99 Idaho 624, 586 P.2d 1068 (1978):

> The law embodied in the holdings clearly is that sometimes [relief must not be denied for failure to exhaust]. No court requires exhaustion when exhaustion will involve irreparable injury and when agency is palpably without jurisdiction; probably every court requires exhaustion when the question presented is one within the agency's specialization and when the administrative remedy is as likely as the judicial remedy to provide the wanted relief.

99 Idaho 624, 627, 586 P.2d 1068, 1071. The Court in *Fairway III* held no exception to the exhaustion doctrine existed where the issue is correctness of a tax assessment because "[i]n such a case, the district court does not acquire subject matter jurisdiction until all administrative remedies have been exhausted." 119 Idaho 121, 125, 804 P.2d 294, 298. As in *Fairway III,* where the "filing was not in compliance with I.C. § 63-3812 in that appellant failed to file with the clerk of the board of tax appeals a notice of appeal pursuant to filing an appeal in district court", in the present case, Hart failed to timely file his appeal with the IBTA, thereby divesting both the IBTA and this Court of subject matter jurisdiction. While Hart is correct in asserting his appeal is specifically provided for by statute and his appeal to this Court was timely, the question of subject matter jurisdiction can be raised by the Court at any time *sua sponte,* even if no party raises the issue of jurisdiction on appeal. *Erickson v. Idaho Bd. of Registration of Professional Engineers and Professional Land Surveyors,* 146 Idaho 852, 854, 203 P.3d 1251, 1253 (2009), citing *In re Quesnell Dairy,* 143 Idaho 691, 693, 152 P.3d 562, 564 (2007).

Here, the IBTA's Order from which Hart appeals recognizes that, even if Hart's Article III Section 7 argument for tolling of the deadline for filing his appeal were apt, his Appeal was nonetheless untimely. In *Heath v. Idaho State Tax Commission,* 134 Idaho 407, 409, 410, 3 P.3d 532, 535 (2000), the Idaho Court of Appeals concluded Heath's petition for declaratory judgment was properly dismissed as time barred under I.C. § 63-3049(a). The Idaho Court of Appeals stated it was of no import whether the Heath's

pleading was characterized as a petition for judicial review, as a declaratory judgment, or whether it was a direct or collateral attack on the Commission's decision, because the action was in substance a request for judicial relief from the Commission's determination of tax liability. Thus, it was governed by the procedural requirements of I.C. § 63-3049. 134 Idaho 407, 409, 3 P.3d 532, 534. "Because the limitation of that statute was not satisfied, the district court was without jurisdiction to hear the case." 134 Idaho 407, 409-10, 3 P.3d 532, 534-35. Just as in the present case, *Heath* involved a petition untimely filed by the smallest of margins. In *Heath,* the petitioners received the decision of the Commission on May 29, 1998, and filed their complaint for declaratory judgment and injunctive relief on August 31, 1998. 134 Idaho 407, 408, 3 P.3d 532, 533 (Ct.App. 2000). Similarly, in the instant matter, the decision was received on October 2, 2009, and the appeal was filed on March 31, 2010 (factoring in the very Article III section 7 argument Hart seeks to make).

Hart's "Appellant Hart's Reply to Defendants' 12(b)(1) Motion to Dismiss" lacks any cogent legal argument as to why this Court has jurisdiction. Instead of providing legal argument, Hart makes the following circular, wholly unsupported claim that this Court simply *assume* it has jurisdiction:

> Respondents' argument that this Court has no jurisdiction to hear Mr. Hart's *appeal*, is in effect asserting no court, anywhere at any level, has jurisdiction to determine whether or not they were correct in their rulings. How is the application of Article III section 7 ever judicially determined if, as Respondents assertion that this Court has no jurisdiction is given any credence? If that is what the statutory appeal rights contemplate, no judicial review because Respondents say so, what "right" does a "right" of appeal confer on any person appealing such a ruling? This Court has jurisdiction to determine all the issues raised in this appeal, by trial de novo, including but not limited to whether Mr. Hart was required to strictly comply to I.C. section 63-3811 and section 63-3049, despite the Constitutionally mandated conduct, followed by Mr. Hart, under Article III section 7. In exercising its "jurisdiction" the Court may ultimately hold, based upon the evidence introduced at trial and its application of the law thereto, that Mr. Hart was required to but did not comply strictly with the statutory appeal requirements even considering Article III section 7. However, for the Court to hold it has

> no "jurisdiction" to determine all issues, including that one, would be to essentially eviscerate Article III section 7. Any such determination as to the applicability of Article III section 7 is a determination to be made by this Court *after* it exercises its "jurisdiction" and conducts a trial de novo.

Appellant Hart's Reply to Defendants' 12(b)(1) Motion to Dismiss, pp. 1-2. What is truly remarkable about Hart's argument is Hart seems unable to reconcile that it was Hart who disregarded the time limitation Hart had within which to perfect Hart's appeal. It was Hart's decision alone to fail to timely perfect his own appeal. That fact and that fact alone is what caused the IBTA to lack jurisdiction to hear his appeal, and which now causes this Court to lack jurisdiction to hear Hart's appeal from the IBTA decision which decided that it lacked jurisdiction. Hart now laments to this Court that if this Court does not assume jurisdiction: "…is in effect asserting no court, anywhere at any level, has jurisdiction to determine whether or not they were correct in their rulings…" In that lamentation Hart simultaneously: 1) states the precise *result* of Hart's disregarding the time limit within which to perfect his appeal (no court will hear this) while at the same time 2) Hart fails to accept responsibility for Hart's own disregard of the time limitation in which Hart had to perfect his appeal.

Hart has truly confused the trial *de novo* concept. *If* this Court had jurisdiction to hear this appeal (it does not), it would be a trial *de novo*, is simply the *standard of review* of the underlying action of the IBTA. I.C. § 63-3812(c). Hart claims to understand that fact when Hart writes:

> Here, Mr. Hart, is appealing the prior rulings of Respondents to this Court to be determined in a trial de novo. Mr. Hart is not before this Court because he is "seeking to invoke the jurisdiction of this court" by initiating an original action. Mr. Hart is appealing the Respondents' prior rulings pursuant to the statutory appeal procedure.

Appellant Hart's Reply to Defendants' 12(b)(1) Motion to Dismiss, p. 4. However, Hart turns right around and feigns ignorance of that concept when he bootstraps the fact that

new evidence can be presented in a trial *de novo* into a circular argument that this Court can somehow use that new evidence to get around the jurisdictional issues. Hart argues:

> In exercising its "jurisdiction" the Court may ultimately hold, based upon the evidence introduced at trial and its application of the law thereto, that Mr. Hart was required to but did not comply strictly with the statutory appeal requirements even considering Article III section 7.

Id., p. 1. Any such determination as to the applicability of Article III section 7 would be a determination made by this Court *after* it exercises its "jurisdiction" and conducts a trial *de novo*. But this Court cannot now hear new evidence to determine if it has jurisdiction. That is not the way jurisdiction works. Either this Court has jurisdiction right now to hear this appeal from the IBTA, or it does not. This Court does not have jurisdiction to hear this appeal from the IBTA, and new evidence at a trial *de novo* will never and can never change that fact. This Court does not have jurisdiction to hear this appeal from the IBTA because the IBTA lacked jurisdiction to hear the appeal from the Commission. The *only* reason the IBTA lacked jurisdiction to hear the appeal from the Commission is because Hart failed to timely file his appeal with the IBTA.

Hart argues the Commission inaccurately set forth the Idaho Supreme Court's holding in *Ag Air, Inc. v. Idaho State Tax Commission,* 132 Idaho 345, 972 P.2d 313 (1999) and the Arizona Supreme Court's holding in *Smith v. Arizona Citizens Clean Elections Commission,* 212 Ariz. 407, 132 P.3d 1187 (2006). Appellant Hart's Reply to Defendants' 12(b)(1) Motion to Dismiss, pp. 2-5. In his "Motion for IRCP Rule 11(a)(1) Sanctions", Hart contends the Commission so misrepresented the holdings in these cases to the Court that sanctions against the Commission are appropriate. Motion for IRCP Rule 11(a)(1) Sanctions, p. 1, ¶¶ 3, 4. However, it is Hart who misrepresents the holdings of those cases. The Commission accurately stated the propositions

announced in *Ag Air* and *Smith*.

The Commission states *Ag Air* stands for the proposition that no jurisdiction exists until payment is made to the Commission. Memorandum in Support of Motion to Dismiss, p. 4. Idaho Code § 63-3049(b) states:

> *Before* a taxpayer may seek review by the district court or the board of tax appeals, the taxpayer shall secure the payment of the tax or deficiency as assessed by depositing cash with the tax commission in an amount equal to twenty percent (20%) of the amount asserted. In lieu of cash deposit, the taxpayer may deposit any other type of security acceptable to the tax commission.

(emphasis added). Indeed, the Idaho Supreme Court's holding in *Ag Air* is that I.C. § 63-3049(b)'s requirement that 20% of the assessed use tax be paid prior to appealing a decision of the tax commission is a jurisdictional requirement. 132 Idaho 345, 347, 972 P.2d 313, 315. The failure to timely comply with I.C. § 63-3049(b) divests the district court of jurisdiction to hear an appeal and a district court cannot extend the time within which a party must make the 20% deposit "[b]ecause a district court's jurisdiction is limited by the requirements of I.C. § 63-3049". 132 Idaho 345, 348, 972 P.2d 313, 316. The Commission's interpretation of the Idaho Supreme Court's holding in *Ag Air* is entirely sound. Hart's claim that "The Supreme Court's decision had nothing to do with the "jurisdiction" of the District Court to hear an appeal in a de novo trial" (Appellant Hart's Reply to Defendants' 12(b)(1) Motion to Dismiss, p. 2) is simply wrong. The third issue stated by the Idaho Supreme Court in *Ag Air* is "Whether Ag Air's failure to timely comply with statutory jurisdictional requirements of I.C. § 63-3049 deprived the district court of jurisdiction to hear Ag Air's appeal. 132 Idaho 345, 346, 972 P.2d 313, 314. Indeed, *Ag Air* is decided upon that singular issue. 132 Idaho 345, 347-48, 972 P.2d 313, 315-16.

Similarly, the Commission's interpretation of *Smith* is also proper. The

Commission argues *Smith* involves the Arizona Supreme Court's analyzing a Constitutional provision very similar to Article III section 7 of the Idaho Constitution, and that *Smith* determined the purpose of Article IV Part 2 section 6 of the Arizona Constitution was to prevent the criminal or civil arrest of state legislators, which would in turn would prevent the state legislators from attending legislative sessions. Memorandum in Support of Motion to Dismiss, p. 6. The Arizona Supreme Court, sitting *en banc*, noted the provision was similar to one in the Federal Constitution "designed to avert an arrest, either criminal or civil, that would prevent a legislator from attending session." 212 Ariz. 407, 410, 132 P.3d 1197, 1190. The Arizona Supreme Court went on to determine the rationale of the provision did not apply in *Smith* case because, just as in Hart's case:

> Smith is not defending a suit brought by another. Instead, Smith has invoked the jurisdiction of the courts.

Id. Hart claims the Commission's argument that *Smith* "… is persuasive authority is also a misapplication of the law and the facts to this case." Appellant Hart's Reply to Defendants' 12(b)(1) Motion to Dismiss, p. 4. Hart argues the Commission misapplied the facts of *Smith* because: "*Smith* involved a civil suit which he brought (initiated) by himself." *Id.* If Hart had read the *Smith* decision Hart would know *Smith* did not involve a civil suit which Smith brought by himself. Hart would know *Smith* involved an Arizona state legislator, David Burnell Smith, whom the Arizona Clean Elections Commission determined violated campaign finance rules by spending seventeen percent more on his election than was allowed by law, and said Commission determined Smith should forfeit his office. 212 Ariz. 407, 409, 132 P.3d 1197, 1189. The Arizona Supreme Court stated "This is Smith's final review of several determinations at the administrative level…" Thus, there is no "misapplication of facts" by the Commission as Hart now

complains. Hart should know *Smith* is on point, Hart should know *Smith* is similar to Hart's own case. Hart should know that to argue the contrary is to attempt to deceive this Court. For Hart to take the extra step and claim the Commission has committed an offense which warrants *sanctions* (for Hart's claimed incorrect interpretation of *Smith* by the Commission) against the Commission's attorney under I.R.C.P. 11, is unthinkable.

IV. CONCLUSION AND ORDER.

For the reasons stated above, this Court must grant the respondent Commission's motion to dismiss. This Court lacks jurisdiction to hear Hart's appeal.

IT IS HEREBY ORDERED respondent Commission's Motion to Dismiss is GRANTED due to lack of jurisdiction by this Court. Hart's "Appeal From the Idaho Board of Tax Appeals Pursuant to I.C. 63-3812, and Rule 84 Idaho Rules of Civil Procedure" is DISMISSED.

IT IS FURTHER ORDERED counsel for the Commission shall prepare a judgment consistent with this Memorandum Decision and Order Granting Respondent's Motion to Dismiss, and present such to the Court.

Entered this 8th day of December, 2010.

_____
John T. Mitchell, District Judge

Certificate of Service

I certify that on the _____ day of December, 2010, a true copy of the foregoing was mailed postage prepaid or was sent by interoffice mail or facsimile to each of the following:

Lawyer	**Fax #**	**Lawyer**	**Fax #**
Starr Kelso	208 664-6261	William A. von Tagen	(208) 334-7844

_____
Jeanne Clausen, Deputy Clerk