



KOOTENAI COUNTY

COUNTY ASSESSOR'S OFFICE

BÉLA KOVÁCS

TRANSMITTAL LETTER

February 7, 2022

Tom Katsilometes, Commissioner
Idaho State Tax Commission
11321 W Chinden Blvd.
P.O. Box 36
Boise, Idaho 83714-1021

SUBJECT: Kootenai County Assessor's Office – Five Year Plan 2023-2027

Commissioner Katsilmotes:

Pursuant to the requirements of Section 63-314(1), Idaho Code, the Kootenai County Assessor's Office has prepared its Five-Year Plan for its continuing valuation program as set forth in the document included herewith. The attached Five Year Plan commences with review year of 2023 for all parcels within Kootenai County all as more specifically described in the accompanying document.

This Five Year Plan has been prepared by the qualified and trained staff of our Office along with my detailed reviewed together with that also of our assigned Consulting Appraiser from the Idaho State Tax Commission, Matt Virgil.

As a result of our analysis of the data gathered, this accompanying Five Year Plan has been determined to be the most reasonable approach to carry out and fulfil the requirements of Idaho statutes and administrative rules as it pertains to the valuation and assessment of property in Kootenai County.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Bela Kovacs".

Bela Kovacs
Kootenai County Assessor

PC: Board of County Commissioners
STC Consulting Appraiser

COVER PAGE



KOOTENAI COUNTY IDAHO

2023-2027
Appraisal Program
Five-Year Plan

Submitted By

Bela Kovacs
Kootenai County Assessor

COVER PAGE

**KOOTENAI COUNTY ASSESSOR
FIVE-YEAR REAPPRAISAL PLAN FOR 2023-2027**

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SUMMARY OF FIVE YEAR PLAN

STAFFING AND CHANGES - OVERVIEW

For many years, the Kootenai County Assessor's Office benefited from most personnel serving as long-term employees. This resulted in much stability for the department over the years with personnel gaining in institutional knowledge and developing their work-flow processes. The Kootenai County Assessor's Office experienced significant employee turnover through retirements in the years leading up to 2020, which accelerated in 2020 and which were then compounded by the events of 2020.

COMPUTER SYSTEMS

Since approximately 2005, Kootenai County has utilized ProVal as its Computer-Assisted Mass Appraisal (CAMA) system for real property valuation along with the MPPV system (Manatron Personal Property Valuation) for personal property valuation and the Aumentum Records system (formerly known by the name GRM) for Assessment Administration, Property Tax module to collect taxes processes. The ProVal, MPPV and Aumentum systems interface with each other and they function as an integrated property valuation and property tax billing / collection system ("System"). At the time, these three systems were owned and operated by Thompson Reuters.

In 2015, the Kootenai County Assessor's Office and Treasurer's Office both worked with Thompson Reuters, to roll-out an upgrade to the Aumentum system which changed to an "event-based" system. Although great effort was expended implement the rollout the system did not function as expected. County staff developed business work flows and programmatic processes to address and resolve various concerns with the System. Over the course of time, the numerous and various legislative changes have precipitated further layers of business work flows and programmatic processes. In 2019, Thompson Reuters sold its government business divisions including all three of these systems (i.e., ProVal, Aumentum and MPPV) to N. Harris Computer Corporation's ("Harris") Public Sector Group. The various business work flows and programmatic processes have been undocumented and with the changeover in County personnel there is a need to contract with a highly specialized consultant (XTR Value Services, LLC, or "XTR") in order to address the needed updates and modernization of the System.

Commencing in 2020, the County's Assessor, Treasurer, Clerk and IT Departments have collaborated to contract with a specialized consultant to assist in remedying the situation by assessing and analyzing the System and making recommendations to make the necessary System updates. At the time of preparing this Five Year Plan, the initial meeting with the XTR has begun and the work of the consultant is underway. By the end of March 2022, we anticipate to receive the findings, recommendation and estimated / projected costs to make the necessary changes to the System.

UNPRECEDENTED GROWTH & RE-DISTRICTING

Like most of the state, Kootenai County saw unprecedented growth in the last 2 years. Last year the fastest growing city in Kootenai County was Post Falls with a 39.6% increase in population, followed by population growths of 34.9% for Rathdrum and 23.8% for Coeur d'Alene. There was also a substantial increase in the rural portion of the county of 14.1%. According to the 2010 and 2020 Census, the City of Post Falls gained 10,911 net new residents, which is the size of a standard Idaho city. Forecasting is showing that this trend is expected to continue through 2024. With this data we are preparing to add 1 to 2 additional districts in the near future, in order to keep up with the growth of our county and maintain each appraisers statutory work load.

VALUES & MODELING

For the 2023-2027 Five-Year Plan cycle, the Kootenai County Assessor's Office will continue to use Core Logic (formerly known as Marshall & Swift) as the basis for the cost model and depreciation tables used for both residential and commercial (Black Box) values. For the residential historical Core Logic cost tables are modified using a LCM study to adjust the model to the local market. Neighborhood factors are used in areas where market forces influence values independent of cost if necessary.

PUBLIC EDUCATION

The Assessor's Office strives to inform and educate the public we serve through the issuance of written materials inserted into the annual mailing of Assessment Notices in the May-June timeframe each year. Additional forms of educational information and communication is provided through our website via a storyboard explaining how property tax works in Idaho and a video explaining how the Assessor's Office appraises real property in general. The Assessor's Office also has various other web pages on our website according to topics concerning on property tax relief, timber and agricultural properties, property assessment, the appeal process, business personal property, urban renewal and a section on frequently asked questions. These online services provide improved services to our constituents, enhanced our public communication, and reduced wait times in our office. In 2020, the Assessor's Office had an information booth at the County Fair to further distribute information about Property Tax Relief programs such as Homeowner's Exemptions, "Circuit Breaker," and the Disabled Veterans Property Tax Benefit program.

ASSESSMENT / VALUATION DIVISIONS

The Appraisal Staff are divided into three divisions: (1) Land Records and Mapping; (2) the Residential Appraisal Division; and (3) the Commercial / Specialized Appraisal Division (which consists of the four areas of (a) Commercial; (b) Manufactured, Mobile Homes; (c) Timber and Agricultural properties; and (d) Personal Property. Up until about 2019, each Division was composed of a Manager and teams of appraisers in order to complete their reappraisal goals. The Residential Division Manager is responsible for updating the various models and tables within the CAMA system. For this Five Year Plan we will be re-establishing the Lead Appraiser/Trainer position in order to aid with workload, training and in order to expand the knowledge base for critical functions. For the residential valuations the parcels are divided into districts numbered one through six (See County Map page 26). Each district typically consists of two appraisers. The parcels within each district are grouped into neighborhoods called Geo's (Geo-Economic Area's). The Idaho Assessor's Manual defines a Geo-Economic Area as "an area with evident physical boundaries in which market forces have a similar effect on the value of similar property". Geo's are uniquely identified within each district by a four digit number, with the first digit representing the district it is located in, i.e. Geo 1250 would be located in District 1. Each District is responsible for annually re-inspecting approximately 20% of the parcels within that district along with all other valuation tasks including new construction, building permits, land mergers / segs, assessment reviews, BOE and BTA, etc. Depending on current staffing levels, up to five Lead and Float Appraisers are available to support individual districts as and where needed.

Each appraiser has been assigned a number of Geos in an effort to distribute the workload as evenly as is reasonably possible and they are responsible for annually re-inspecting 20% of the parcels within their assigned areas along with processing new construction, changes due to permits pulled and preparing for any BOE and BTA appeal that may occur on the parcels assigned to them. On an annual basis each appraiser will work with their respective Lead Appraiser or Manager to study sales in their appraisal areas to ensure that the assessed values remain fair and equitable.

Timber and Agricultural properties are located within residential districts and are physically inspected by the district residential appraisers as part of their re-appraisal schedule. The Timber and Ag Appraiser inspects properties as needed for compliance and typing and apply rates as indicated.

For commercial valuations the parcels are grouped into Geo's according to property type, i.e. retail, mini storage, commercial condo, industrial, etc. Mobile homes are divided into GEO's according to the mobile home park where they are located.

Upon a review of the organizational and structural needs of the department, the evaluation revealed that despite significant economic growth and development within Kootenai County in recent years, there had been little to no change in the composition, structure and number of appraisers in the appraisal divisions of the department. According to the department's Org Charts, the number of appraisers on staff in 2020 was equal to that number in 1994.

Additionally, upon further review and examination, it was realized that some aspects of the CAMA system are either not utilized or under-utilized and that staff have expressed concerns that some aspects of the appraisal methodology could be too detailed and complex.

Consequently, the organizational structure has been addressed and with the support of the Kootenai County Commissioners three additional FTE appraisers have been added to the staff in FY 2022. Visits have been made to the Canyon County Assessor's Office to explore their methodology and best practices in the operations of the Assessor's Office for revaluation, including a performance measures and a performance management framework for their operations. Plans have been developed and are under further development to address the implementation of time and labor-saving features with the CAMA system. As the efforts progress forward in the development of performance measures and a performance management framework for the operations, it is intended that the "blueprint" document¹ issued by the National Performance Management Advisory Commission will be utilized in developing a performance management framework for our operations. Furthermore, as we move forward in our efforts to update and modernize our systems along with a performance management framework, this Five Year Plan will be supplemented and amended.

DATA COLLECTION

Each year approximately 20% of the county's parcels are inspected to identify neighborhood characteristics information, to update information on the property record file, and to identify land and improvement characteristics. All properties are inspected, except those located behind locked gates or where the owner refused access to the property. The parcels were viewed in the field and improvement and site characteristics were noted. Improvement characteristics were checked to verify basic building components including improvement quality, condition, and effective age, siding and roofing material, changes to square footage due to remodels and additions, decks and porches and other improvements situated on the property. Land characteristics analyzed included view quality, topography, utility, access, size, shape, and any other factor which might impact value. Kootenai County Assessor archives have been referenced for specific information relative to individual properties.

Sales information may be collected and verified from owners, sellers, tenants, Realtors, Multiple Listing Service (MLS) sales and listing data, building permits, zoning and section maps, recorded plats, and aerial photography. This information is then updated in the computer system and entered into a sales spreadsheet for further statistical analysis. Improved sales are analyzed with consideration for construction quality, age, condition, style, square footage and additional features or amenities.

RATIO STUDY

In developing the sales ratio spreadsheet, each sale is given equal weight and compared to the proposed assessment value. The resulting ratios are then compared using standard statistical measures of level and uniformity. Each appraiser uses the ratio study spreadsheets as a guide to determine what values need to do in their respective areas. This management tool helps to identify areas that may require additional or extra reappraisal work. It can identify areas where equity and uniformity is out of balance compared to the rest of the area. The ratio study spreadsheets indicate assessment levels before and again after the re-inspections are done for the year. This ensures that all areas values are at an adequate level.

PROGRAM MANAGEMENT

Weekly production reports are ran to check progress from the prior week. These reports are distributed so each appraiser knows how close they are to meeting their goals. Monthly reports are ran to check the progress of the individual districts, divisions and overall 5 year plan. This information along with status reports from the individual districts, technicians and appraisal divisions are shared with staff and management in a Monthly Report.

APPRAISAL STAFF AND BUDGET

To properly estimate the amount of funding necessary to support the five-year appraisal program, the following data was analyzed:

1. Number of parcels by category
2. Number of days that are solely devoted to appraisal of parcels
3. Number of parcels that can be appraised per day
4. Labor, contract, capital, supply, travel and education costs
5. Prior years appraisal budget

Copies of the spreadsheet analysis conducted are included with this report. Based on this analysis, the following conclusions are drawn:

PARCEL COUNT PER YEAR

Parcels to be appraised by staff appraisers	89,718
Parcels to be appraised by contract appraisers.....	0

STAFF REQUIREMENTS

Appraisal employees needed.....	35
Appraisal employees currently on staff	36

BUDGET ANALYSIS

FY2023 Appraisal-related funds needed (Excluding System Fixes)	\$3,077,258
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FY2023 System Fixes (this number is a very rough estimate)	\$250,000 ²
TOTAL (Appraisal-related funds plus System Fixes)	\$3,327,258
FY2023 Appraisal-related funds available	\$3,192,638

In order to properly fund the County’s appraisal / revaluation program and meet the requirements of Idaho code and administrative rules, it is projected that a total of \$2,923,167, which does not include the funding that will be needed to implement the fixes to resolve the on-going problems with the integrated property valuation and property tax billing / collection system (System). At the time of this writing, it is a rough estimate that the cost to make the necessary corrections in the System could be in the range of \$250,000; however, the actual cost has not yet been estimated or provided by the consultant and so the actual costs could vary significantly from this rough estimate. The Kootenai County Assessor’s Office will need to resolve the System issues otherwise the ability to meet statutory obligations for the revaluation process could be jeopardized. The functionality and operability of the System is directly related to the revaluation process. Although the projections furnished above appear to suggest that additional funding is not needed; the reality is that there is a strong possibility that additional budgetary funding will be needed for the fiscal year 2023 budget in order to accomplish the statutory revaluation and make the necessary corrections or repairs to the System. The necessary steps will be taken to include this in the FY2023 budget request when it is submitted to the Board of County Commissioners.

COST OF APPRAISAL PROGRAM

Cost per parcel per year	\$34.01
Cost per parcel per five-year cycle	\$34.01

VALID MARKET SALES DATABASE

Sales data is collected in a variety of methods including, but not necessarily limited to, the review of deed recordings, collecting sales data manually through direct contact with realtors, appraisers, buyers and sellers and via a data exchange contract with the local area Multiple Listing Service (MLS).

Appraisal staff handles verification of sales data and property characteristics at the time of sale. Every effort is made to ensure that the data is accurate, timely and readily available.

Analysis of sales data and building cost information is conducted throughout the appraisal year. Local cost modifiers, depreciation schedules, location adjustments, and indexes are determined based on the analysis performed.

INCOME & EXPENSE DATABASE

The County develops income and expense data files that provide value for our revaluation program. In so doing, the County examines, maintains and uses data files including the following:

- 1. Residential Property**
 - a. Land value studies
 - b. Local cost modifier studies
 - c. Market abstracted depreciation schedules

- d. Benchmark sales and/or appraisals

2. Commercial Property

- a. Land value studies
- b. Local cost modifier studies
- c. Market abstracted depreciation schedules
- d. Benchmark sales and/or appraisals
- e. Income and expense support
- f. Gross rent multiplier support
- g. Capitalization rate support

METHOD OF PHYSICAL APPRAISAL

Idaho Code §63-314(5) provides this definition of an adequate appraisal:

As used in this section the term "adequate appraisal and valuation of all taxable properties in any county" means a process which includes a field inspection of at least twenty percent (20%) of the taxable properties each year. Appraisal also includes collection, verification and analysis of market value sales, applicable income and expense data and building cost information, and application of this information to predict market value.

In addition, Administrative Rule 314 defines field inspection as follows:

The "field inspection" shall include an observation of the physical attributes of all structures which significantly contribute to the property value, the visible land amenities, and a notation of any other factors which may influence the market value of any improvements.

These definitions will be used as the county completes this appraisal plan. These are the only types of appraisals that will be used. The county will not use "Drive by" or "Type II" appraisals, as they are not provided for in Idaho code or administrative rule. Only accepted appraisal practices will be considered adequate as this plan is carried out.

A complete physical appraisal will consist of:

1. Interior inspection
2. Exterior inspection
3. Measurements of all improvements
4. Photographs of all improvements
5. Land inspection and classification
6. The physical inspection shall be on the complete property, not just the improvements, or just the land

Ideally, a complete physical appraisal would include an inspection of the improvement. It should be noted that it might not always be possible to interview the property owner or occupant of the property. Typically, however, interior inspections are not done since occupants are either not home or are not willing to allow it. Occasionally, some occupants do permit an interior inspection. The appraiser will make an honest attempt, however, to speak to one or the other. If an interview is not possible, because the appraiser cannot contact the property owner or occupant, or the appraiser is refused entrance to the property, the appraiser will be allowed to complete the appraisal based on the best information made available.

APPRAISAL PRIORITIES

Work priorities will be determined based on three criteria:

1. Geo-economic areas assigned to each cycle year
2. Parcels with review years older than five years
3. Areas with poor assessment level and/or poor uniformity

Each parcel will be assigned to a geo-economic area within the county. These areas will then each be scheduled for appraisal during one of the five years of this cycle. All parcels within each area will be appraised as scheduled. Maps of these areas are included with this plan.

In addition, every effort will be made to ensure that no parcel goes more than five years without being appraised. Those parcels falling outside the prior five-year period will also be appraised, regardless of when the area they fall into is scheduled.

As ratio studies are conducted and sales information analyzed, additional parcels may be included in the annual appraisal schedule if it is determined that appraisal might improve the assessment level and/or uniformity.

Also, the following will be appraised on an annual basis:

1. Parcels with new construction completed
2. Parcels with building permits issued
3. Parcels that have sold recently
4. Parcels created as a result of splits, combinations or subdivision plat
5. Industrial parcels

APPRAISAL TIME TABLE

The data collection process for the 2023 assessment year is currently taking place. Some data has already been collected for the appraisal of all parcels. Data collection and analysis will be an ongoing effort, with the actual field inspection effort to be conducted from approximately July to May of each review year period. Appraisal review and index development will be conducted each year, prior to assessment notices being mailed.

APPRAISAL PROGRAM MANAGEMENT AND EVALUATION

Appraisal progress will be monitored by the Assessor on an on-going basis throughout this cycle, through the use of periodic reports and updates from the Appraisal Divisions. A semi-annual review will also be made in cooperation with the State Tax Commission Consulting Appraiser. The semi-annual review along with the most current ratio study information will also be used to set new priorities and modifications to this appraisal program plan. Periodic field review will be conducted as a cooperative effort between the appraisal staff, the Assessor and the ISTC assigned Consulting Appraiser.

Upon request, the appraisal progress will be reviewed with the Board of County Commissioners which may include but is not necessarily limited to, the following:

1. Appraisal progress
2. Budget analysis
3. Preliminary and final ratio studies
4. Modifications to this plan

A progress report of the annual progress will be submitted to the State Tax Commission, through the Consulting Appraiser.

REMEDICATION PLAN

If periodic reviews of this plan should indicate that the county is not making adequate progress towards completion of the plan, the County will cooperate with the Idaho State Tax Commission in preparing,

submitting and implementing a remediation plan.

The goal of any such plan will be to bring the appraisal program back into compliance and to ensure that the County is able to successfully complete this appraisal cycle.

PROPERTY RECORD CARDS

Administrative Rule 314.02(d) requires that property record cards be submitted along with this plan. Property record files, including the property characteristics, are maintained at the county and are available for review. However, because of the volume of records, they are not being included with this plan submission.

PARCEL INVENTORY / DESCRIPTIONS

	2022	Description (based on Property Tax Administrative Rules)	
1-9, VACANT	4,378	Vacant	Ag/forest/speculative/patented mineral land
1-9, IMPROVED	2,871	Improved	Ag/forest/speculative/patented mineral land
11	-	Vacant	Recreational land
11/33	1	Improved	Recreational land
12	1,795	Vacant	Rural residential tracts
12/34	4,054	Improved	Rural residential tracts
13	43	Vacant	Rural commercial tracts
13/35	103	Improved	Rural commercial tracts
14	26	Vacant	Rural industrial tracts
14/36	48	Improved	Rural industrial tracts
15	3,229	Vacant	Rural residential subdivisions
15/37	11,307	Improved	Rural residential subdivisions
16	62	Vacant	Rural commercial subdivisions
16/38	93	Improved	Rural commercial subdivisions
17	37	Vacant	Rural industrial subdivisions
17/39	22	Improved	Rural industrial subdivisions
18	37	Vacant	Other land
18/40	-	Improved	Other land
20	2,736	Vacant	Residential land inside city limits
20/41	39,187	Improved	Residential land inside city limits
21	795	Vacant	Commercial land inside city limits
21/42	2,616	Improved	Commercial land inside city limits
22	100	Vacant	Industrial land inside city limits
22/43	240	Improved	Industrial land inside city limits
25	1,135	Either	Common areas not in individual assessments
26	2,454	Improved	Residential condominiums (land & imprvmts)
27	1,031	Improved	Commercial or industrial condos (land & impr)
45	36	Vacant	Utility System Vacant Land
46/47/65	4,409	Improved	Manufactured housing not declared real prop
48	1,739	Improved	Manufactured housing declared real property
50	252	Improved	Residential improvements on leased land
51	128	Improved	Commercial or industrial impr on leased land
57	-	Vacant	Equities in state property
COMBINED CATEGORIES	4,754	Either	Parcels with combination of above categories
Total	89,718		

PROJECTED GROWTH (% per year)

	2023	2024	2025	2026	2027
1-9, VACANT	-1.49%	-2.13%	-1.07%	-1.17%	-1.51%
1-9, IMPROVED	0.07%	-2.00%	1.79%	0.80%	0.07%
11	0.00%	0.00%	0.00%	0.00%	0.00%
11/33	0.00%	0.00%	0.00%	0.00%	0.00%
12	-0.51%	2.14%	-2.36%	1.50%	-0.51%
12/34	-0.25%	2.89%	0.30%	0.20%	-0.26%
13	-10.53%	0.00%	7.32%	14.58%	-11.76%
13/35	4.08%	1.01%	0.00%	0.00%	3.92%
14	-10.00%	-7.14%	6.67%	-3.45%	-11.11%
14/36	6.82%	0.00%	-2.33%	4.44%	6.38%
15	-3.13%	-3.14%	-1.55%	-0.66%	-3.23%
15/37	1.51%	2.17%	2.60%	2.08%	1.49%
16	0.00%	-1.69%	-3.51%	8.06%	0.00%
16/38	3.45%	-2.35%	2.30%	3.33%	3.33%
17	-3.57%	-27.27%	33.33%	13.16%	-3.70%
17/39	8.33%	7.69%	23.53%	15.00%	7.69%
18	0.00%	0.00%	2.70%	0.00%	0.00%
18/40	0.00%	0.00%	0.00%	0.00%	0.00%
20	12.86%	-1.71%	-16.14%	-14.03%	11.40%
20/41	2.36%	2.97%	3.30%	3.03%	2.30%
21	-4.67%	-2.88%	2.00%	-1.92%	-4.90%
21/42	1.77%	1.39%	0.75%	1.21%	1.74%
22	-2.80%	-12.63%	-2.15%	9.71%	-2.88%
22/43	4.46%	6.48%	4.42%	1.74%	4.27%
25	6.19%	4.36%	5.59%	4.58%	5.83%
26	0.17%	1.13%	0.21%	2.49%	0.17%
27	0.23%	0.00%	12.04%	3.98%	0.23%
45	5.88%	2.86%	-2.94%	0.00%	5.56%
46/47/65	-0.97%	-0.29%	-1.09%	-0.76%	-0.98%
48	0.74%	2.52%	2.17%	1.27%	0.73%
50	5.00%	0.00%	0.00%	0.00%	4.76%
51	2.61%	2.54%	3.28%	2.40%	2.54%
57	0.00%	0.00%	0.00%	0.00%	0.00%
COMBINED CATEGORIES	4.83%	-0.40%	2.49%	3.53%	4.61%

PROJECTED TOTAL PARCEL COUNT PER YEAR

	2023	2024	2025	2026	2027
1-9, VACANT	4,313	4,221	4,176	4,127	4,065
1-9, IMPROVED	2,873	2,815	2,866	2,889	2,891
11	-	-	-	-	-
11/33	1	1	1	1	1
12	1,786	1,824	1,781	1,808	1,798
12/34	4,043	4,160	4,173	4,181	4,170
13	38	38	41	47	42
13/35	107	108	108	108	113
14	23	22	23	22	20
14/36	51	51	50	52	56
15	3,128	3,029	2,982	2,963	2,867
15/37	11,478	11,727	12,032	12,283	12,465
16	62	61	59	64	64
16/38	96	94	96	99	103
17	35	26	34	39	37
17/39	23	25	31	36	39
18	37	37	38	38	38
18/40	-	-	-	-	-
20	3,088	3,035	2,545	2,188	2,438
20/41	40,111	41,303	42,665	43,959	44,971
21	758	736	751	736	700
21/42	2,662	2,699	2,719	2,752	2,800
22	97	85	83	91	89
22/43	251	267	279	284	296
25	1,205	1,258	1,328	1,389	1,470
26	2,458	2,486	2,491	2,553	2,558
27	1,034	1,034	1,158	1,204	1,207
45	38	39	38	38	40
46/47/65	4,366	4,354	4,306	4,273	4,232
48	1,752	1,796	1,835	1,858	1,872
50	265	265	265	265	277
51	132	135	139	143	146
57	-	-	-	-	-
COMBINED CATEGORIES	4,984	4,964	5,088	5,267	5,510
Total	91,297	92,696	94,183	95,758	97,373

TOTAL REAPPRAISAL WORKLOAD PER YEAR

	2023	2024	2025	2026	2027
1-9, VACANT	863	844	835	825	813
1-9, IMPROVED	575	563	573	578	578
11	-	-	-	-	-
11/33	0	0	0	0	0
12	357	365	356	362	360
12/34	809	832	835	836	834
13	8	8	8	9	8
13/35	21	22	22	22	23
14	5	4	5	4	4
14/36	10	10	10	10	11
15	626	606	596	593	573
15/37	2,296	2,345	2,406	2,457	2,493
16	12	12	12	13	13
16/38	19	19	19	20	21
17	7	5	7	8	7
17/39	5	5	6	7	8
18	7	7	8	8	8
18/40	-	-	-	-	-
20	618	607	509	438	488
20/41	8,022	8,261	8,533	8,792	8,994
21	152	147	150	147	140
21/42	532	540	544	550	560
22	19	17	17	18	18
22/43	50	53	56	57	59
25	241	252	266	278	294
26	492	497	498	511	512
27	207	207	232	241	241
45	8	8	8	8	8
46/47/65	873	871	861	855	846
48	350	359	367	372	374
50	53	53	53	53	55
51	26	27	28	29	29
57	-	-	-	-	-
COMBINED CATEGORIES	997	993	1,018	1,053	1,102
Total	18,259	18,539	18,837	19,152	19,475

STAFF WORKLOAD PER YEAR (20% of staff parcels)

	2023	2024	2025	2026	2027
1-9, VACANT	863	844	835	825	813
1-9, IMPROVED	575	563	573	578	578
11	-	-	-	-	-
11/33	0	0	0	0	0
12	357	365	356	362	360
12/34	809	832	835	836	834
13	8	8	8	9	8
13/35	21	22	22	22	23
14	5	4	5	4	4
14/36	10	10	10	10	11
15	626	606	596	593	573
15/37	2,296	2,345	2,406	2,457	2,493
16	12	12	12	13	13
16/38	19	19	19	20	21
17	7	5	7	8	7
17/39	5	5	6	7	8
18	7	7	8	8	8
18/40	-	-	-	-	-
20	618	607	509	438	488
20/41	8,022	8,261	8,533	8,792	8,994
21	152	147	150	147	140
21/42	532	540	544	550	560
22	19	17	17	18	18
22/43	50	53	56	57	59
25	241	252	266	278	294
26	492	497	498	511	512
27	207	207	232	241	241
45	8	8	8	8	8
46/47/65	873	871	861	855	846
48	350	359	367	372	374
50	53	53	53	53	55
51	26	27	28	29	29
57	-	-	-	-	-
COMBINED CATEGORIES	997	993	1,018	1,053	1,102
Total	18,259	18,539	18,837	19,152	19,475

CONTRACTOR WORKLOAD PER YEAR (20% of contractor parcels)

NOTE: Kootenai County does not contract-out any re-appraisal work.

	2023	2024	2025	2026	2027
1-9, VACANT	-	-	-	-	-
1-9, IMPROVED	-	-	-	-	-
11	-	-	-	-	-
11/33	-	-	-	-	-
12	-	-	-	-	-
12/34	-	-	-	-	-
13	-	-	-	-	-
13/35	-	-	-	-	-
14	-	-	-	-	-
14/36	-	-	-	-	-
15	-	-	-	-	-
15/37	-	-	-	-	-
16	-	-	-	-	-
16/38	-	-	-	-	-
17	-	-	-	-	-
17/39	-	-	-	-	-
18	-	-	-	-	-
18/40	-	-	-	-	-
20	-	-	-	-	-
20/41	-	-	-	-	-
21	-	-	-	-	-
21/42	-	-	-	-	-
22	-	-	-	-	-
22/43	-	-	-	-	-
25	-	-	-	-	-
26	-	-	-	-	-
27	-	-	-	-	-
45	-	-	-	-	-
46/47/65	-	-	-	-	-
48	-	-	-	-	-
50	-	-	-	-	-
51	-	-	-	-	-
57	-	-	-	-	-
COMBINED CATEGORIES	-	-	-	-	-
Total	-	-	-	-	-

Summary

	2023	2024	2025	2026	2027
Land Only - Market Value	-	-	-	-	-
Land Only - Investment	-	-	-	-	-
Improved - Residential	-	-	-	-	-
Improved - Commercial	-	-	-	-	-
Improved - Industrial	-	-	-	-	-
Improved - Agricultural	-	-	-	-	-
Combined Categories	-	-	-	-	-
Total	-	-	-	-	-

STAFF QUOTAS (per complete appraisal)

	2023	2024	2025	2026	2027
Land Only - Market Value	10.00	10.00	10.00	10.00	10.00
Land Only - Investment	10.00	10.00	10.00	10.00	10.00
Improved - Residential	5.00	5.00	5.00	5.00	5.00
Improved - Commercial	3.00	3.00	3.00	3.00	3.00
Improved - Industrial	0.50	0.50	0.50	0.50	0.50
Improved - Agricultural	4.00	4.00	4.00	4.00	4.00
Combined Categories	5.00	5.00	5.00	5.00	5.00

Description	Categories Included
Land Only - Market Value	11, 12, 13, 14, 15, 16, 17, 18, 20, 21, 22, 45
Land Only - Investment	1-9 Vacant, 57
Improved - Residential	12/34, 15/37, 18/40, 20/41, 25, 26, 46, 48, 50, 65
Improved - Commercial	11/33, 13/35, 16/38, 21/42, 27, 51
Improved - Industrial	14/36, 17/39, 22/43
Improved - Agricultural	1-9 Improved
Combined Categories	Any parcel with mixture of categories (example: residential and commercial)

NOTE: Quotas are based on complete appraisals. This includes field inspection, data entry, analysis, etc.

This is NOT the number of appraisals that should be fielded per day.

WORKDAYS AVAILABLE FOR REAPPRAISAL¹ qeA

	2023	2024	2025	2026	2027
Gross Working Days	260.0	262.0	261.0	261.0	261.0
Non-Reappraisal Days					
Prioritization & Preparation	10.0	10.0	10.0	10.0	10.0
Travel Time	8.0	8.0	8.0	8.0	8.0
Inclement Weather	-	-	-	-	-
* Sales Analysis	12.0	12.0	12.0	12.0	12.0
* Appraisal Review & Critique	14.0	14.0	14.0	14.0	14.0
* Quality Control	6.0	6.0	6.0	6.0	6.0
Assessment Drive	8.0	8.0	8.0	8.0	8.0
Appeals	15.0	15.0	15.0	15.0	15.0
Maintenance (splits, etc)	15.0	15.0	15.0	15.0	15.0
Occupancy/Sub Rolls	20.0	20.0	20.0	20.0	20.0
Education & Training	8.0	8.0	8.0	8.0	8.0
Other Office Work	5.0	5.0	5.0	5.0	5.0
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
National Holidays	11.0	11.0	11.0	11.0	11.0
Vacation	10.0	10.0	10.0	10.0	10.0
Sick Leave	10.0	10.0	10.0	10.0	10.0
Total Non-Reappraisal Days	152.0	152.0	152.0	152.0	152.0
Net Reappraisal Workdays	108.0	110.0	109.0	109.0	109.0

* These generally apply only for work done that is not part of appraisers' reappraisal work (for example, if you contract out the field work but staff handles analysis, quality control, etc.)

STAFFING REQUIREMENT

	2023	2024	2025	2026	2027
Land Only - Market Value					
Workload Per Year	1,811	1,779	1,668	1,599	1,619
Quota	10.00	10.00	10.00	10.00	10.00
Staff Required	1.68	1.62	1.53	1.47	1.48
Land Only - Investment					
Staff Workload Per Year	863	844	835	825	813
Quota	10.00	10.00	10.00	10.00	10.00
Staff Required	0.80	0.77	0.77	0.76	0.75
Improved - Residential					
Staff Workload Per Year	13,136	13,470	13,819	14,152	14,403
Quota	5.00	5.00	5.00	5.00	5.00
Staff Required	24.33	24.49	25.36	25.97	26.43
Improved - Commercial					
Staff Workload Per Year	806	814	844	862	874
Quota	3.00	3.00	3.00	3.00	3.00
Staff Required	2.49	2.47	2.58	2.63	2.67
Improved - Industrial					
Staff Workload Per Year	65	69	72	74	78
Quota	0.50	0.50	0.50	0.50	0.50
Staff Required	1.21	1.25	1.32	1.37	1.43
Improved - Agricultural					
Staff Workload Per Year	575	563	573	578	578
Quota	4.00	4.00	4.00	4.00	4.00
Staff Required	1.33	1.28	1.31	1.33	1.33
Combined Categories					
Staff Workload Per Year	997	993	1,018	1,053	1,102
Quota	5.00	5.00	5.00	5.00	5.00
Staff Required	1.85	1.81	1.87	1.93	2.02
TOTAL STAFF REQUIRED					
	33.67	33.68	34.74	35.45	36.11
STAFFING TOTALS					
Required Staff Count	34.00	34.00	35.00	35.50	36.50
Projected Reappraisal Staff Count	36.00	36.00	36.00	36.00	36.00

EXPENSES / CAPITAL OUTLAY – REVALUATION FUND ONLY

Supplies

	2023	2024	2025	2026	2027
Dues and Memberships	\$ 1,035	\$ 1,061	\$ 1,088	\$ 1,115	\$ 1,143
Postage	\$ 37,309	\$ 38,242	\$ 39,198	\$ 40,178	\$ 41,182
Publications	\$ 26,106	\$ 26,758	\$ 27,427	\$ 28,113	\$ 28,816
Subscriptions	\$ 12,404	\$ 12,714	\$ 13,031	\$ 13,357	\$ 13,691
Supplies	\$ 18,747	\$ 19,216	\$ 19,696	\$ 20,189	\$ 20,693
Telephone	\$ 10,457	\$ 10,718	\$ 10,986	\$ 11,261	\$ 11,543
Miscellaneous/Other	\$ 33,195	\$ 34,024	\$ 34,875	\$ 35,747	\$ 36,641
Software	\$ 48,442	\$ 49,653	\$ 50,894	\$ 52,166	\$ 53,470
	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 187,694	\$ 192,386	\$ 197,196	\$ 202,126	\$ 207,179

Education

	2023	2024	2025	2026	2027
Lodging	\$ 11,936	\$ 12,235	\$ 12,540	\$ 12,854	\$ 13,175
Meals	\$ 6,094	\$ 6,246	\$ 6,402	\$ 6,562	\$ 6,726
Text Books	\$ 154	\$ 158	\$ 162	\$ 166	\$ 170
Travel	\$ 5,953	\$ 6,102	\$ 6,255	\$ 6,411	\$ 6,571
Tuition - STC Schools	\$ 11,653	\$ 11,945	\$ 12,243	\$ 12,549	\$ 12,863
Miscellaneous/Other	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 35,790	\$ 36,685	\$ 37,602	\$ 38,542	\$ 39,505

Vehicles

	2023	2024	2025	2026	2027
Mileage - Personal Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicles - Fuel	\$ 7,908	\$ 8,106	\$ 8,308	\$ 8,516	\$ 8,729
Vehicles - Repairs	\$ 7,740	\$ 7,933	\$ 8,132	\$ 8,335	\$ 8,543
Miscellaneous/Other	\$ 472	\$ 483	\$ 495	\$ 508	\$ 520
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 16,119	\$ 16,522	\$ 16,935	\$ 17,359	\$ 17,793

Expenses Total	\$ 239,603	\$ 245,593	\$ 251,733	\$ 258,026	\$ 264,477
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Capital Outlay

	2023	2024	2025	2026	2027
Office Equipment	\$ 7,483	\$ 7,670	\$ 7,861	\$ 8,058	\$ 8,259
Vehicles	\$ 35,875	\$ 36,772	\$ 37,691	\$ 38,633	\$ 39,599
Miscellaneous/Other	\$ 466	\$ 478	\$ 490	\$ 502	\$ 515
Software	\$ 83,366	\$ 85,450	\$ 87,587	\$ 89,776	\$ 92,021
Software	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 127,190	\$ 130,370	\$ 133,629	\$ 136,970	\$ 140,394

TOTAL EXPENSES/CAPITAL	\$ 366,793	\$ 375,963	\$ 385,362	\$ 394,996	\$ 404,871
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CONTACTOR COSTS

NOTE: Kootenai County does not contract-out any re-appraisal work.

Quoted Rate Per Parcel

	2023	2024	2025	2026	2027
Land Only - Market Value	\$ -	\$ -	\$ -	\$ -	\$ -
Land Only - Investment	\$ -	\$ -	\$ -	\$ -	\$ -
Improved - Residential	\$ -	\$ -	\$ -	\$ -	\$ -
Improved - Commercial	\$ -	\$ -	\$ -	\$ -	\$ -
Improved - Industrial	\$ -	\$ -	\$ -	\$ -	\$ -
Improved - Agricultural	\$ -	\$ -	\$ -	\$ -	\$ -
Combined Categories	\$ -	\$ -	\$ -	\$ -	\$ -

Cost

	2023	2024	2025	2026	2027
Land Only - Market Value	\$ -	\$ -	\$ -	\$ -	\$ -
Land Only - Investment	\$ -	\$ -	\$ -	\$ -	\$ -
Improved - Residential	\$ -	\$ -	\$ -	\$ -	\$ -
Improved - Commercial	\$ -	\$ -	\$ -	\$ -	\$ -
Improved - Industrial	\$ -	\$ -	\$ -	\$ -	\$ -
Improved - Agricultural	\$ -	\$ -	\$ -	\$ -	\$ -
Combined Categories	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -				
Total (Rounded)	\$ -				

REAPPRAISAL PROGRAM COSTS SUMMARY

Costs

	2023	2024	2025	2026	2027
Labor (Salary and Benefits)	\$ 2,710,465	\$ 2,764,674	\$ 2,819,967	\$ 2,876,367	\$ 2,933,894
Supplies	\$ 187,694	\$ 192,386	\$ 197,196	\$ 202,126	\$ 207,179
Education	\$ 35,790	\$ 36,685	\$ 37,602	\$ 38,542	\$ 39,505
Vehicles	\$ 16,119	\$ 16,522	\$ 16,935	\$ 17,359	\$ 17,793
Capital Outlay	\$ 127,190	\$ 130,370	\$ 133,629	\$ 136,970	\$ 140,394
Contracts	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,077,258	\$ 3,140,637	\$ 3,205,330	\$ 3,271,363	\$ 3,338,765

SUMMARY – FIVE YEAR REAPPRAISAL CYCLE

SUMMARY - FIVE YEAR REAPPRAISAL CYCLE

(Real Property, Manufactured Homes, etc.)

	2023	2024	2025	2026	2027
% of Total Cost (based on staff costs)	100%	100%	100%	100%	100%
Reappraisal Cycle Cost	\$ 3,077,258	\$ 3,140,637	\$ 3,205,330	\$ 3,271,363	\$ 3,338,765
Parcel Count	91,297	92,696	94,183	95,758	97,373
Cost Per Parcel Per Year	\$ 33.71	\$ 33.88	\$ 34.03	\$ 34.16	\$ 34.29
Average Cost Per Parcel Over 5 Years	\$ 34.01				

CURRENT REVALUATION FUND ANALYSIS

CURRENT REVALUATION FUND ANALYSIS

2022 - Current	\$ 3,192,638
2023 - First Year of Cycle	\$ 3,077,258
Revaluation Budget Excess	\$ 115,380

Non-Revaluation Funds Used	\$ -
Net Budget Excess	\$ 115,380

LAND RECORDS AND MAPPING DIVISION PROGRAM

Over the past five years, the Kootenai County Assessor's Land Records and Mapping Division has made tremendous efforts and improvements to the parcel mapping system. The data has been continually maintained and quality controls have been implemented to ensure the utmost accuracy.

The Land Records and Mapping Division consists of one Division Manager, one Cadastral Mapping Specialist Lead Worker, one Cadastral Mapping Specialist III, three Cadastral Mapping Specialist II's, one Cadastral Mapping Specialist I, one Cadastral Technician 2; and one Cadastral Technician 1.

The overall goals for the Land Records and Mapping Division for the next five years will demonstrate a concentrated effort toward the improvement of the parcel base mapping with corresponding records system, as well as upgrading our GIS system.

Within this next five-year cycle, the Land Records and Mapping Division will migrate to ArcGIS Pro. ArcGIS Pro is the new name of the ArcGIS and is where the upgraded Parcel Fabric will reside.

RESIDENTIAL APPRAISAL DIVISION PROGRAM

Pursuant to Idaho Code 63-314, this is a summary of our residential reappraisal process for the 2023-2027 Five Year Reappraisal Program.

The residential appraisal department of the Kootenai County Assessor's Office utilizes a computer assisted mass appraisal (CAMA) system to produce accurate and equitable assessments. Computer software includes ProVal Plus, Pictometry, Microsoft Excel, Crystal Reports and SQL Server Reporting Services. Digital cameras are used to take and down load pictures of each property. Each of these tools assists in various ways to produce correct and verifiable assessments.

The Residential Department appraisers value all of the residential properties at market value through normal appraisal principals.

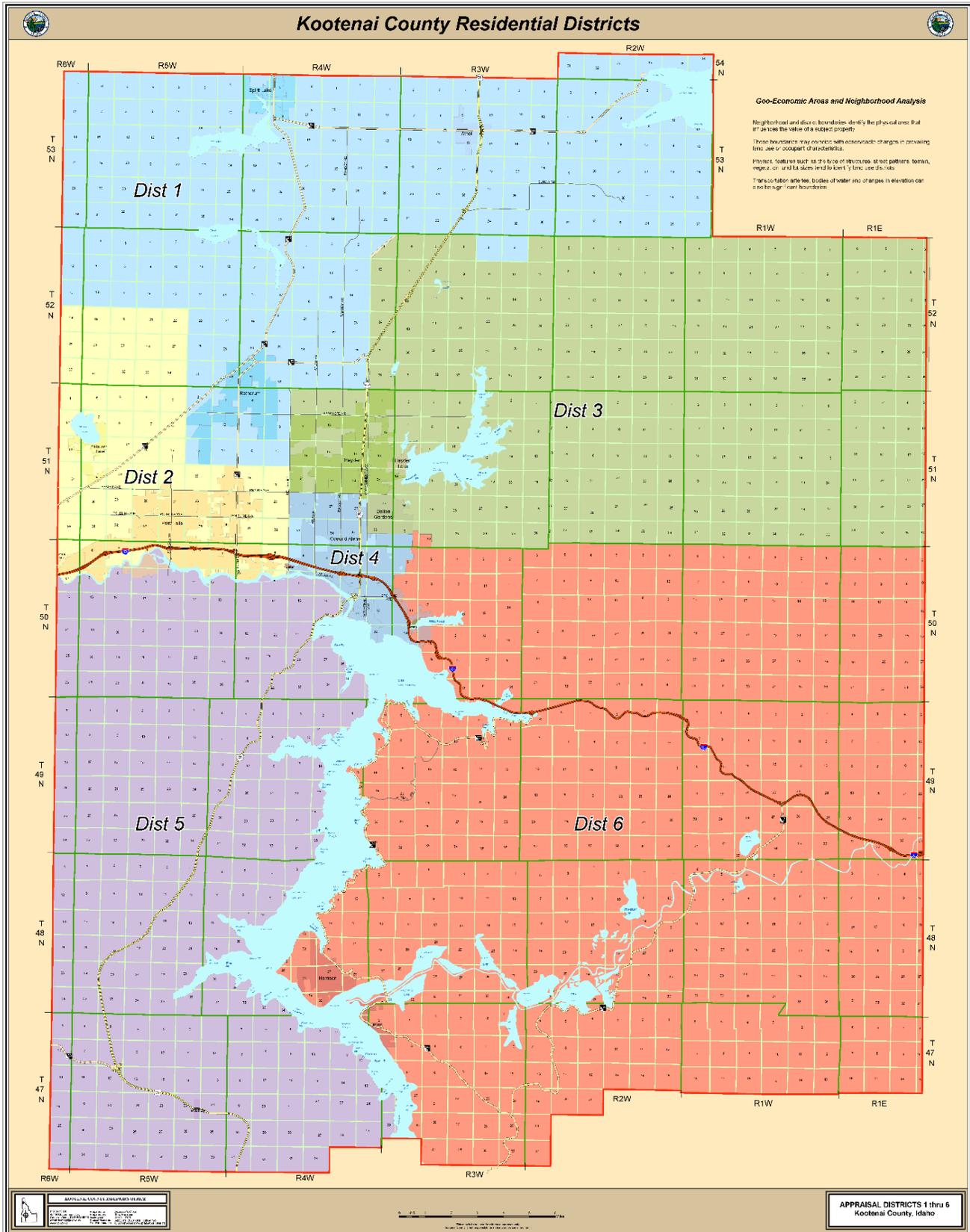
Individual appraisers are responsible for field work and entering data into the computer system, defending assessments and verifying sales information.

The reappraisal process begins with our appraisers compiling and organizing the current project's property record cards (Proval sheets) according to Geo, priority, location, etc. Next, any open building permits and recent sales are noted and plans, etc. are added to each property record card for follow up during inspections. The properties are then mapped in a logical driving order and the Proval sheets are taken out into the field and the properties are physically inspected. Digital cameras are used to get current pictures of all reappraised properties. While inspecting each property, the appraisers look for any changes, modifications, classing issues, the condition of property, use changes and anything that will affect value. All properties within the current re-inspection (ReVal) area are inspected unless they are located behind a locked gate or where the owner otherwise refuses access to the property. Any changes they find in the field inspection are updated in the ProVal Plus system. Ratio studies are run and spreadsheets are developed to study level and uniformity of the sales information. These studies and spreadsheets are also used to develop depreciation schedules, land schedules and cost modifiers. The Appraisers also note Timber and Agricultural exemptions, occupancy on new construction, owner occupancy, etc., when applicable and forward information to the appropriate department as necessary.

Once the property records have been updated the appraisers and supervisors work to develop local cost modifiers, depreciation schedules, land schedules and utilizing ratio studies to ensure that the level and uniformity of assessments are within acceptable guidelines. After these studies are completed, the results are applied to the Pro Val Plus system. This process, with the data gathered from the sales studies, is then applied to all the properties in the county.

This is a standard practice that has been used by our office for all categories of residential property. It has improved the level and uniformity of assessment and this practice also helps the appraiser when taxpayers question the value. The information is easily found and can be shared with the taxpayer to justify our values.

COUNTY MAP – ALL RESIDENTIAL DISTRICTS



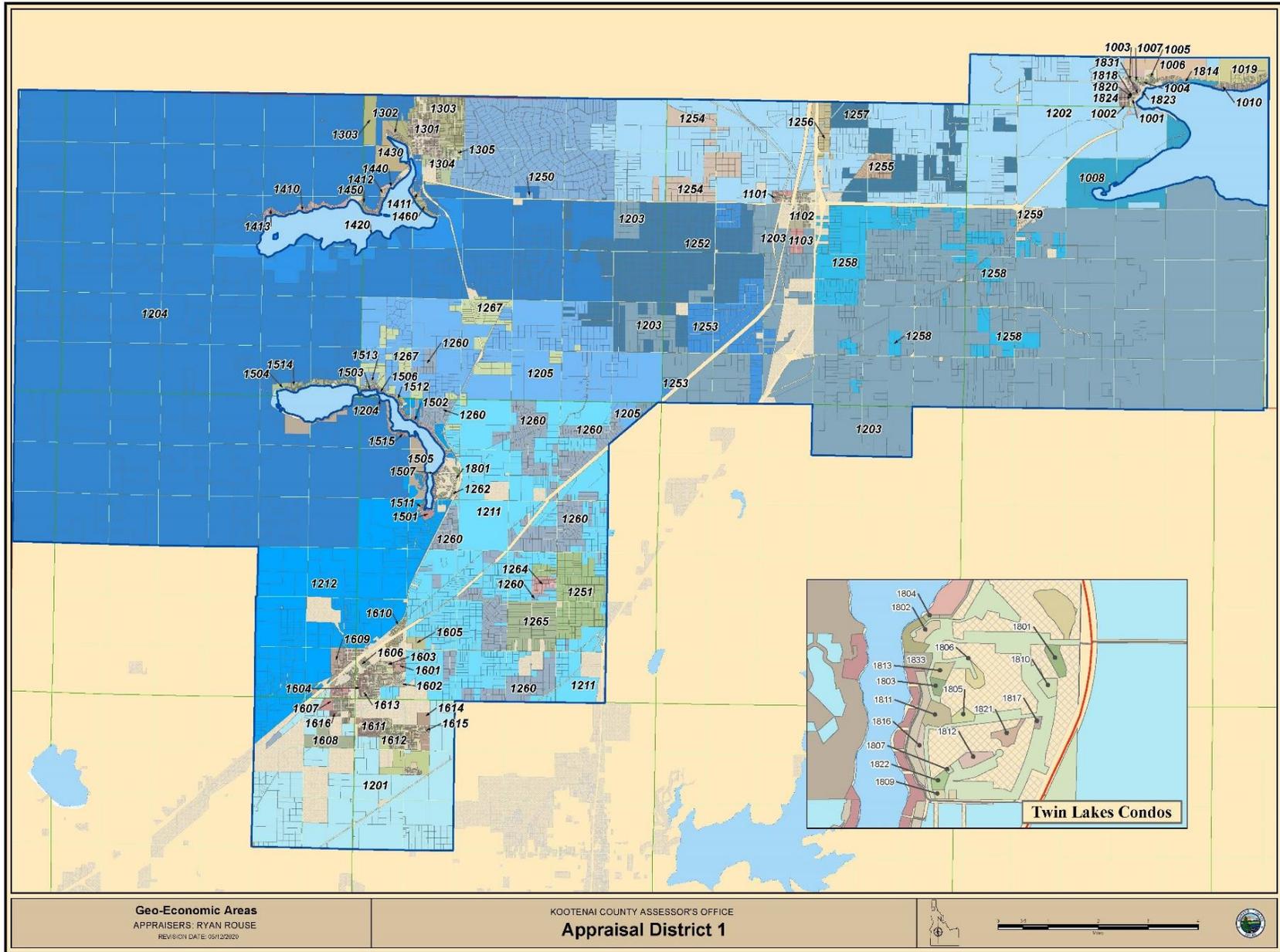
RESIDENTIAL APPRAISAL PLAN BY DISTRICT

The Residential Division is responsible for approximately 82,000 parcels including vacant land, improved land, waterfront properties, multi-family, condominiums, timber lands, agricultural lands, etc. Residential properties are found spread throughout the 1,316 square miles of the county and are located in 14 cities, 7 unincorporated communities and in numerous rural and remote areas. The county is currently divided into six residential appraisal districts, each with one or more cities. Each district contains significant waterfront property and are otherwise delineated according to parcel count/density and drive times. The first year of each 5-year cycle is dedicated to the re-appraisal of the waterfront (with minor exceptions) and multi-family. In subsequent years the districts organize the properties to be appraised according to location, property type and time since last re-inspection.

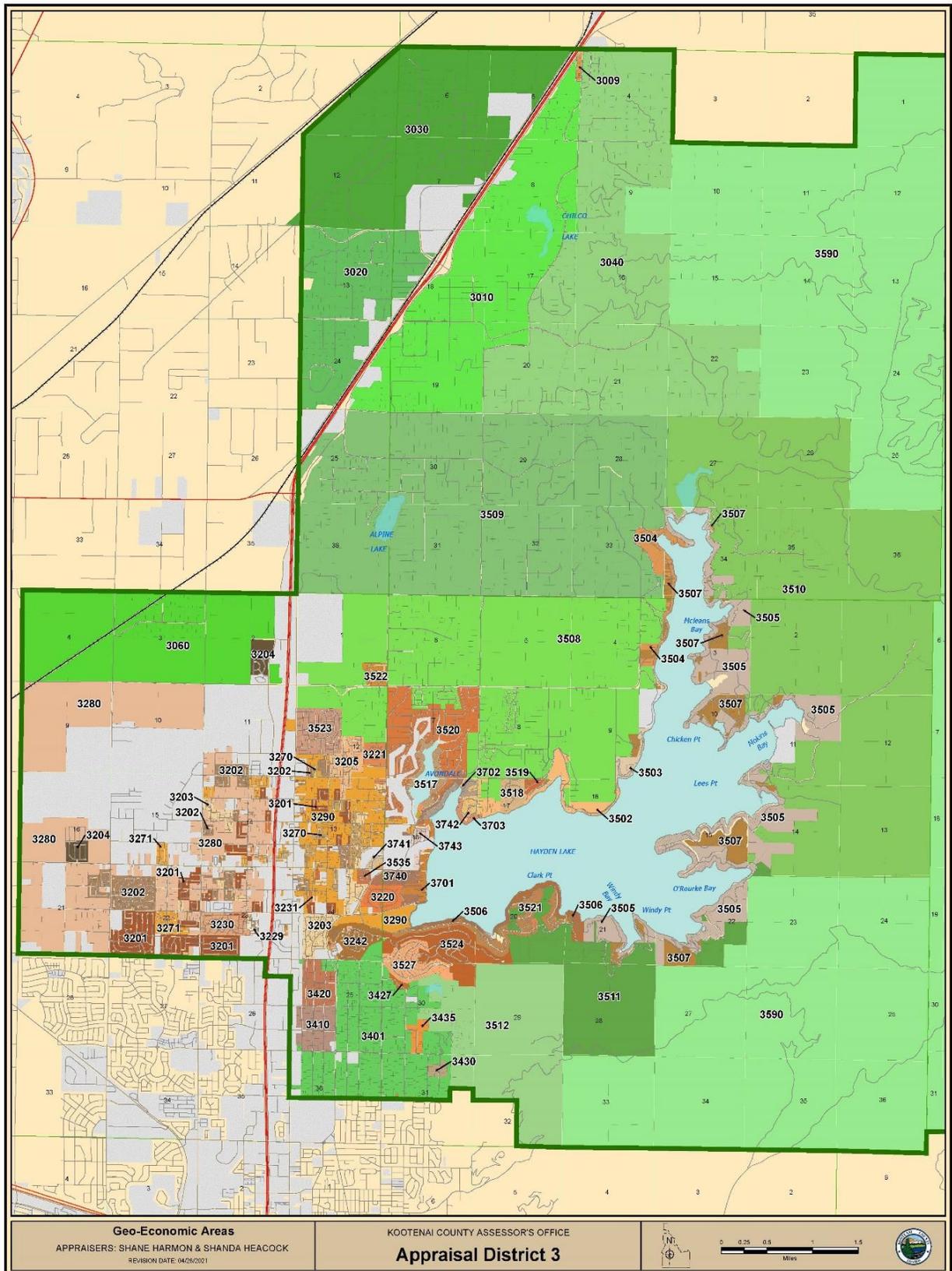
Reval By Year for Residential

Year	Total Number of parcels	Dist 1	2	3	4	5	6	% of total Reval Completed
2023	13,824	2,378	2,871	1,599	3,507	2,067	1,402	17%
2024	20,190	4,658	3,719	3,517	4,214	1,969	2,113	24%
2025	17,558	2,897	4,782	2,684	3,073	1,979	2,143	21%
2026	16,169	2,421	4,052	2,309	3,058	1,842	2,487	20%
2027	14,653	2,223	2,562	2,935	3,605	1,394	1,934	18%
	82,394							100%

DISTRICT 1 – MAP



DISTRICT 3 – MAP



Geo-Economic Areas

APPRAISERS: SHANE HARMON & SHANDA HEACOCK
 REVISION DATE: 04/26/2021

KOOTENAI COUNTY ASSESSOR'S OFFICE

Appraisal District 3



DISTRICT 4

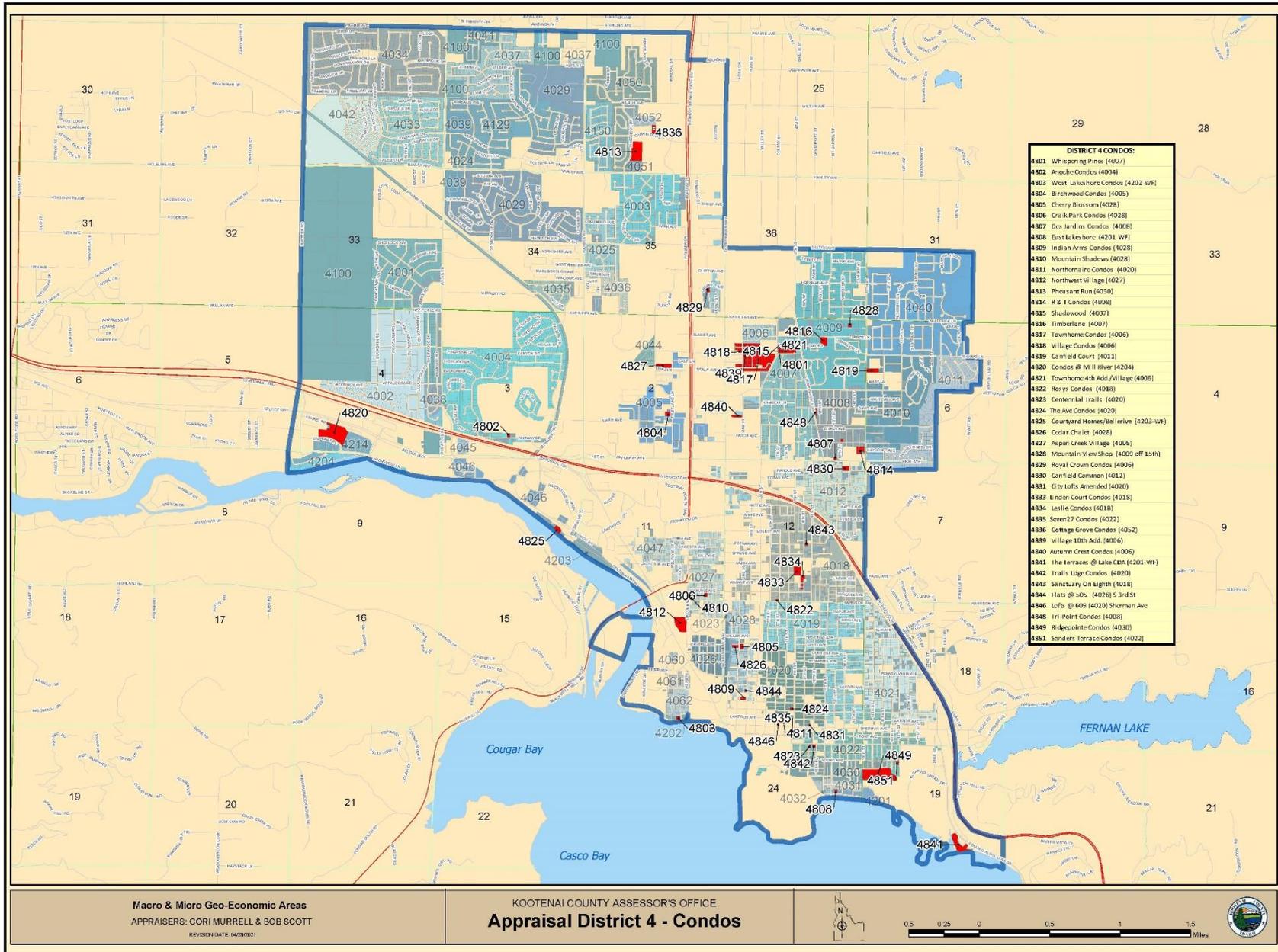
DISTRICT 4 REVALUATION FOR 2023-2027 CYCLE

Parcel Counts updated December 16, 2021

1/20/2022

FOR 2023		FOR 2024		FOR 2025		FOR 2026		FOR 2027		Mobile Homes	
ASSESSMENT		ASSESSMENT		ASSESSMENT		ASSESSMENT		ASSESSMENT		Counts included within each Geo	
GEO	Parcels	GEO	Parcels	GEO	Parcels	GEO	Parcels	GEO	Parcels	GEO	Parcels
4018	654	4024	26	4022	480	4001	406	4006	178	4005	88
4019	836	4029	954	4025	202	4002	211	4007	509	4006	1
4020	512	4033	530	4030	183	4003	338	4008	401	4007	1
4021	454	4034	1,012	4031	41	4004	624	4009	662	4009	9
4201	16	4037	407	4032	5	4005	332	4010	440	4010	4
4202	10	4039	150	4035	114	4023	12	4011	251	4036	1
4203	99	4041	157	4036	142	4026	193	4012	344	4100	2
4204	48	4042	217	4040	648	4027	443	4801	2	4999	1
4833	28	4129	761	4044	89	4028	253	4802	2		
4840	17			4045	41	4038	62	4803	4		
4997	35			4046	210	4047	9	4804	8		
4998	4			4050	469	4100	54	4805	10		
4999	794			4051	67	4214	121	4806	4		
				4052	42			4807	3		
				4060	16			4808	3		
				4061	52			4809	16		
				4062	73			4810	7		
				4150	199			4811	5		
								4812	42		
								4813	96		
								4814	21		
								4815	28		
								4816	17		
								4817	42		
								4818	133		
								4819	12		
								4820	117		
								4821	22		
								4822	2		
								4823	4		
								4824	4		
								4825	14		
								4826	7		
								4827	20		
								4828	4		
								4829	5		
								4830	13		
								4831	3		
								4832	23		
								4834	10		
								4835	7		
								4836	5		
								4837	1		
								4839	12		
								4841	30		
								4842	8		
								4843	2		
								4844	4		
								4846	10		
								4848	9		
								4849	26		
								4851	3		
Total	3,507	Total	4,214	Total	3,073	Total	3,058	Total	3,605	Total	107
% of Total	20.09%	% of Total	24.14%	% of Total	17.60%	% of Total	17.52%	% of Total	20.65%	Total	107
Total	17,457		100.00%								
Real Prop	17,350										
Mobiles	107										
Total	17,457										

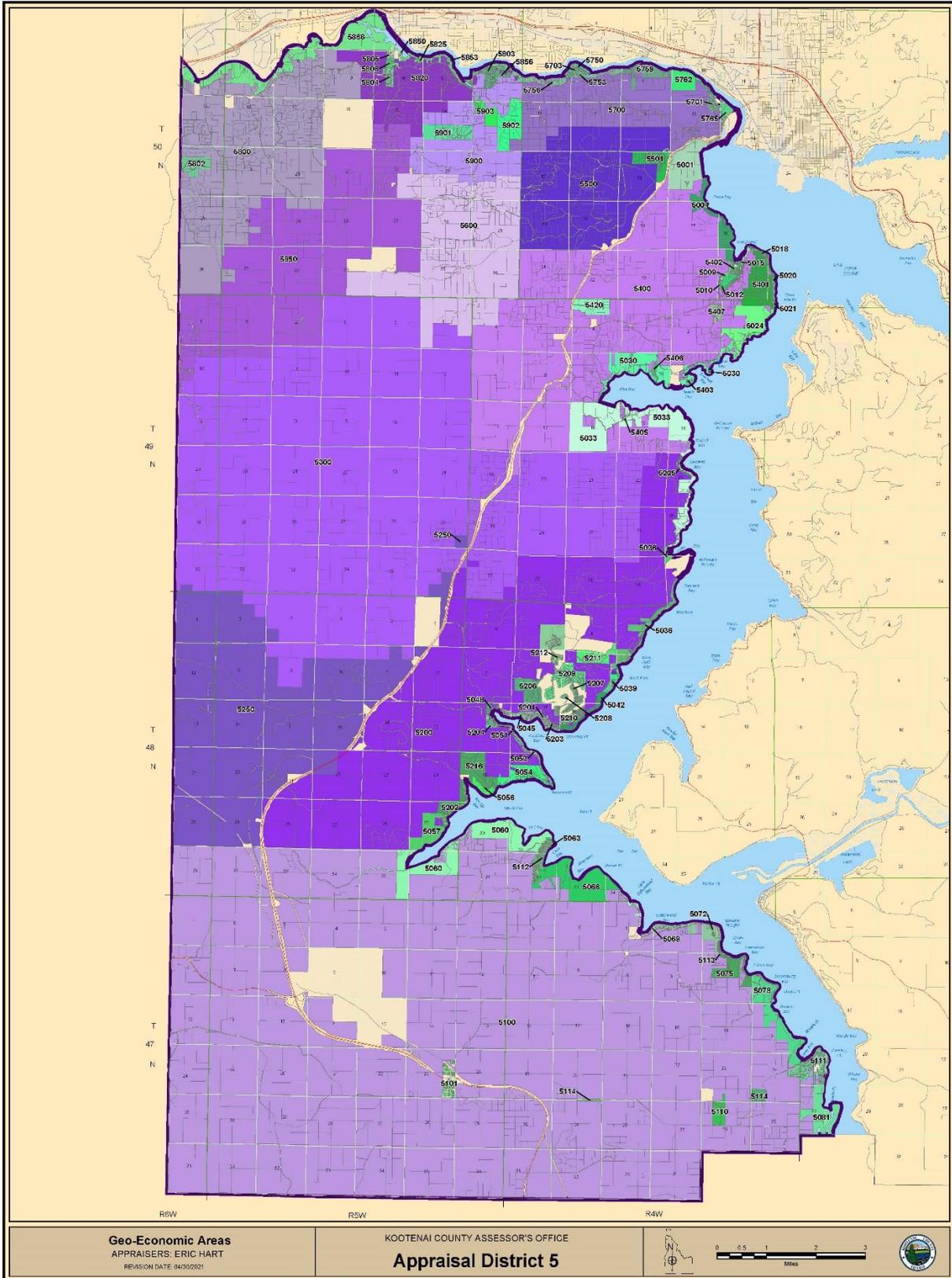
DISTRICT 4 – MAP – CONDOMINIUMS



DISTRICT 5

DISTRICT 5 REVALUATION FOR 2023-2027 CYCLE											
Parcel Counts updated December 21, 2021											
										1/20/2022	
FOR 2023		FOR 2024		FOR 2025		FOR 2026		FOR 2027		Mobile Homes (M's)	
ASSESSMENT		ASSESSMENT		ASSESSMENT		ASSESSMENT		ASSESSMENT		Counts included within each Geo	
GEO	Parcels	GEO	Parcels	GEO	Parcels	GEO	Parcels	GEO	Parcels	GEO	Parcels
5000	7	5700	355	5300	440	5200	716	5100	721	5004	1
5001	29	5701	73	5400	608	5201	103	5101	153	5009	1
5002	9	5800	544	5401	167	5202	64	5110	18	5018	1
5004	50	5802	22	5402	50	5203	25	5111	226	5033	1
5009	26	5803	150	5403	7	5204	59	5112	196	5039	1
5010	13	5804	50	5405	15	5205	22	5113	21	5042	1
5012	53	5805	31	5406	17	5206	48	5114	59	5053	2
5015	30	5806	41	5407	15	5207	46			5057	3
5018	48	5820	263	5420	28	5208	15			5069	4
5020	13	5825	11	5500	352	5209	196			5072	2
5021	6	5868	69	5501	98	5210	102			5075	1
5024	31	5900	124	5600	182	5211	27			5078	3
5030	133	5901	37			5212	76			5081	1
5033	146	5902	18			5216	31			5100	13
5036	92	5903	14			5218	20			5101	27
5039	37	5950	167			5228	16			5111	4
5042	55					5250	276			5112	12
5045	88									5114	1
5048	23									5200	10
5051	33									5201	1
5053	77									5250	4
5054	58									5300	1
5056	12									5400	10
5057	88									5500	5
5060	58									5600	2
5063	42									5700	4
5066	7									5703	1
5069	83									5750	2
5072	65									5753	2
5075	76									5756	4
5078	59									5800	16
5081	74									5804	1
5703	52									5806	3
5750	48									5820	2
5753	24									5853	5
5756	53									5856	1
5759	19									5900	6
5762	34									5950	1
5765	31										
5850	11										
5853	147										
5856	27										
Total	2,067	Total	1,969	Total	1,979	Total	1,842	Total	1,394		
% of Total	22.34%	% of Total	21.28%	% of Total	21.39%	% of Total	19.91%	% of Total	15.07%	Total	160
Total	9,251		100.00%								
Real Prop	9,075										
Mobiles	160										
Floathouses	16										
Total	9,251										

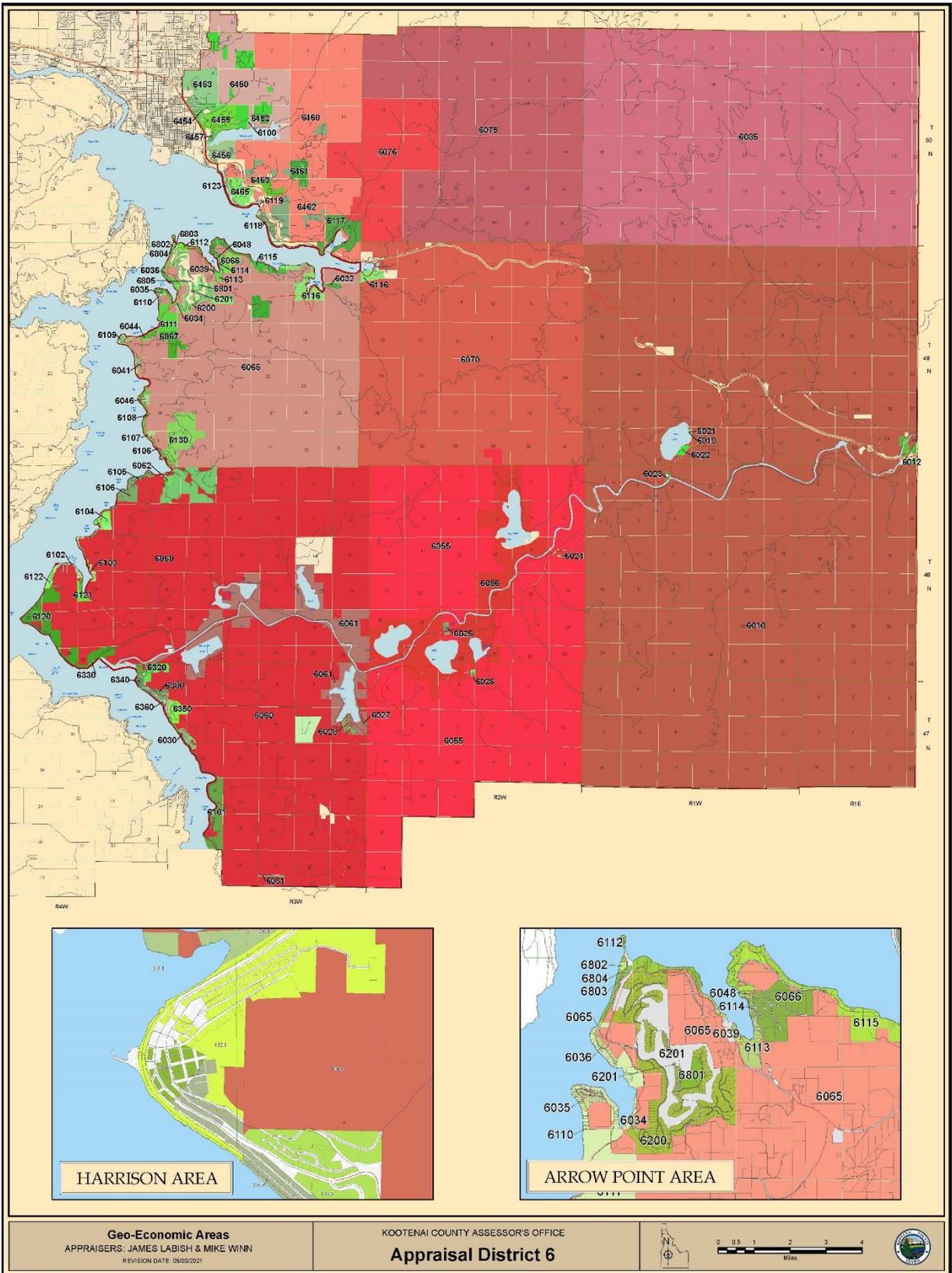
DISTRICT 5 – MAP



DISTRICT 6

DISTRICT 6 REVALUATION FOR 2023-2027 CYCLE													
Parcel Counts updated December, 15 2021													
													1/20/2022
FOR 2023		FOR 2024		FOR 2025		FOR 2026		FOR 2027		Mobile Homes (M's)			
ASSESSMENT		ASSESSMENT		ASSESSMENT		ASSESSMENT		ASSESSMENT		Counts included within each Geo			
GEO	Parcels	GEO	Parcels	GEO	Parcels	GEO	Parcels	GEO	Parcels	GEO	Parcels	GEO	Parcels
6000	26	6027	21	6024	20	6450	330	6010	1,283	6010	57	6460	5
6002	1	6028	217	6025	50	6452	20	6012	36	6012	4	6461	21
6036	14	6030	80	6026	13	6453	225	6018	25	6018	2	6462	2
6100	25	6031	28	6032	77	6454	237	6021	14	6021	3		
6101	25	6060	1135	6034	7	6455	232	6022	46	6022	3		
6102	50	6061	110	6035	27	6456	152	6023	24	6023	1		
6103	81	6062	21	6039	9	6457	54	6085	29	6024	2		
6104	13	6320	135	6041	88	6460	642	6200	280	6025	4		
6105	30	6330	10	6044	43	6461	463	6201	35	6026	2		
6106	90	6340	62	6046	14	6463	44	6801	28	6027	2		
6107	16	6350	142	6048	14	6465	88	6802	26	6028	17		
6108	65	6360	107	6055	580			6803	60	6029	1		
6109	103	6380	45	6056	106			6804	40	6030	8		
6110	28			6065	562			6805	8	6031	2		
6111	93			6066	16					6034	1		
6112	71			6067	60					6055	37		
6113	28			6070	40					6056	2		
6114	18			6075	251					6060	47		
6115	120			6076	166					6061	4		
6116	63									6065	14		
6117	40									6075	5		
6118	33									6076	5		
6119	11									6102	5		
6120	73									6103	1		
6121	30									6106	5		
6122	12									6108	4		
6123	67									6109	1		
6130	176									6110	1		
										6111	2		
										6114	1		
										6115	1		
										6120	3		
										6121	2		
										6320	2		
										6340	5		
										6360	3		
										6380	3		
										6450	2		
										6453	2		
										6454	2		
Total	1,402	Total	2,113	Total	2,143	Total	2,487	Total	1,934				
% of Total	13.91%	% of Total	20.96%	% of Total	21.26%	% of Total	24.68%	% of Total	19.19%	Total			296
Total	10,079		100.00%										
Real Prop	9,756												
Mobiles	296												
Floathouses	27												
Total	10,079												

DISTRICT 6 – MAP



COMMERCIAL SPECIALIZED APPRAISAL DIVISION PROGRAM

The Commercial Division is responsible for appraising all property in Kootenai County. Examples of properties appraised include: retail, office, industrial, mini storage, apartments, golf courses and condominiums that range from storage condos to mixed use projects. We also appraise the residential units within projects that contain commercial condominium units.

There are approximately 7,113 Commercial Parcels including the Section 42 properties. The Section 42s are included in the annual count each of the 5 years because they will be revalued each year with the state provided formula. Those properties will have a physical re-inspection for 2025.

The Commercial Division is staffed with 3 full-time appraisers (two certified and one trainee), responsible for the reassessment of approximately all 7,113 parcels during the current 5 year cycle. There is one commercial technician that will be helping assisting with sales and data compiling, reports and tracking status of workload and new construction /remodel permits.

With a 5 year cycle, approximately 1460 parcels, on average, will be reappraised by the department or 487 parcels per appraiser annually. We will use 220 work days as the standard. If each appraiser is to review 487 parcels annually, with 220 work days, at least 2.21 parcels will need to be reappraised each work day.

Consistent with the other appraisal departments, the Commercial Division uses the ProVal computer assisted mass appraisal program in its assessment of all properties. ProVal is the primary cost manual utilized in the cost approach to value. The income approach is valued by models entered and maintained in ProVal. The sales comparison approach to values is calculated and analyzed in Excel with reconciled values for assessment purposes maintained in ProVal.

All sales and market rent data collected are maintained and stored in a separate database from ProVal. This enables the county to maintain an extra layer of confidentiality for property owners who entrust their private and sometimes sensitive information with our department.

With one new commercial property appraiser, our goal is to teach and guide the trainee on all the methods and tasks in our department. Cross-training will also be emphasized so all appraisers will have the knowledge of all procedures in our department.

MANUFACTURED HOMES / MOBILE HOMES

The Manufactured Homes / Mobile Homes located on leased sites within mobile home parks, on commercial properties, site build homes on leased lots in the Golden Spike subdivision and float homes located on area lakes from all Districts throughout the County including all cities are assigned to one Appraiser who is responsible for inspecting all sales, for their valuation and revaluation. This Appraiser is also responsible for all VIN inspection requests and all demolition permits for manufactured homes or mobile homes.

The total number of parcels containing manufactured homes / mobile homes, Golden Spike homes and float homes in the rural areas and Cities within the County is approximately 3,210. The Appraiser will have an average of 642 parcels per year for revaluation (or 5.7 parcels per day) to complete the 5 year revaluation cycle.

TIMBER / AGRICULTURAL

The Timber / Agriculture Division is responsible for administering the forest, cropland and grazing exemption programs that are offered through the county. We also provide outreach and education to the public regarding these programs. Our jurisdiction covers the entirety of Kootenai County. Currently, there are approximately 82,500 parcels (782,000 acres) in our timber program. There are approximately 2,500 parcels (64,500 acres) in our agriculture program. Each year we process anywhere from 350 – 450 new timber exemptions and around 100-200 new agriculture exemptions.

This department is responsible for determining what timber productivity level is appropriate for each timber parcel for assessment. This is accomplished by collecting and archiving field data including Forest Habitat Type and Site Index. Timber properties are re-evaluated for compliance on a 10-year cycle. Once the ISTC provides annual cap rates and crop rates for our agriculture properties, we apply local data to establish new agriculture values each year. Local data is procured every 5 years by sending out farm questionnaires to all agriculture land owners in Kootenai County.

As is required for all timberland owners designated into the Bare Land & Yield program, this department produces three separate billing cycles as a recapture of taxes. We track hazard compliances and harvest records throughout the year and send out bills biannually on 3% of their yield from harvest. Once a year we administer a deferred billing for landowners who sell or change the use on their Bare Land & Yield ground.

It is this department's responsibility to ensure all the timber or agriculture exemptions have been processed and allocated correctly for building the cadaster and defend the assessment value of exemption properties should the values be contested during the Board of Equalization.

END

ENDNOTES:

¹ See the following link:

https://www.nasact.org/files/News_and_Publications/White_Papers_Reports/2010_06_01_NASACT_GFOA_A_Performance_Management_Framework.pdf

² At the time of preparing this Five Year Plan, we do not yet have an estimate dollar value from our consultant as what it will cost to resolve the various problems of the integrated property valuation and property tax billing / collection system. For the purposes of completing this Five Year Plan we were compelled to come up with the very rough number of \$250,000 which is purely speculative while we await receiving the estimated value from our consultant – which itself will also be a projection or estimate.