

# KOOTENAI COUNTY ASSESSOR

## Letter from Assessor, Béla Kovács

## 2025 Assessment Year - June Primary Roll

For info and property tax saving ideas go to [www.kcgov.us/176/Assessor](http://www.kcgov.us/176/Assessor) and click on the links in the digital edition of this Letter.

### 2025 Assessment Notices — Format Changed in 2024 — How to Read Your Notice

Greetings,

The Assessment Notice (“Notice”) looks slightly different starting last year in 2024, due to 2023 legislative changes from [House Bill 51](#) and [House Bill 135](#). That law change mandated a new universal Assessment Notice format to provide property owners with a clear description of their current and prior two years’ assessed values, as well as the property taxes collected, budget growth, and the taxing district’s contact information supported by the property tax. The new information is placed in the bottom part on the front of the Assessment Notice.

Your 2025 Assessment Notice is **not** a tax bill. The Treasurer will send you a tax bill in November. The top part of your Notice shows your property’s 2025 assessed value as of January 1st and the prior two years, 2023 and 2024, so you can compare how your values have changed based on market conditions. Please carefully review the front and back of your Notice. If you have questions please call, email, or come into the Assessor’s Office, **before** 5:00 PM, on Monday, June 23, 2025, (4th Monday of June), so any necessary corrections can be made. Our contact information is on the front of the Notice. By state law, after the 4th Monday of June, changes or corrections can only

be made by the Commissioners as the Board of Equalization.

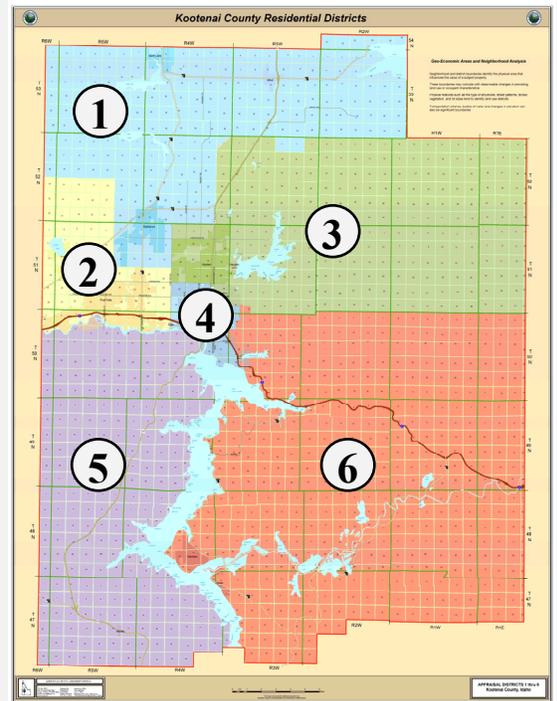
Every effort is made to set an assessed value as conservative as is statutorily allowed. Your 2025 assessed value is driven by the market and is based on an analysis of 2024 property sales. The appraisal standards adopted in state law and by the Idaho State Tax Commission require the Assessor’s Office and the Board of Equalization, to use the prior year’s sales to set all assessed values. All 2024 sales are time-adjusted from the date of sale forward to January 1, 2025.

Idaho Law mandates that assessed values keep pace with market values as determined by the economic forces of supply and demand. This means that all properties are adjusted based on the market conditions affecting each property and its specific location whether or not an owner has done any remodeling to their property. The market is constantly changing. The Assessor’s Office carefully monitors the market and assessed values are adjusted only as permitted by applicable law, rule and standards. Owners can review and ask for corrections at any time; however, the 2025 assessed values can only be changed by the Assessor between January 1st and the 4th Monday of June; all appeals must be made before the 4th Monday of June.

### Annual Market Value Adjustments for the 2025 Assessment Year

The Kootenai County map seen at the right on this page shows how the county is divided into six separate Residential Appraisal Districts for *ad valorem* mass appraisal and assessment of residential property. Each district is assigned at least two Appraisers who faithfully execute the duties as delegated deputy assessors. If you wish to see a detailed summary of the market adjustments in each of the six districts, access the digital edition of this 2025 Insert Letter on the Assessor’s webpage at the hyperlink listed in the header above and then click on any one of the district numbers on the map in the digital edition of this 2025 Insert Letter.

### Kootenai County Map - Residential Districts



### Idaho Supreme Court Decision - Commissioners Abused Discretion



On March 14, 2025, the Idaho Supreme Court issued its unanimous decision and order affirming the lower court’s opinion that the prior Board of County Commissioners abused their discretion. The Court also awarded attorney fees and costs holding the Commissioners responsible for paying attorney fees and costs. Scan this QR code to learn more about the reason for the lawsuit and Court decision.

“BIA” is short for “Business Intelligence Analyst,” two positions that perform critical job functions in the Assessor’s office. A BIA is the new job title for a position that was revamped in early 2023 by adding the technical focus of data analytics and related skill sets, while still performing the work of preparing property rolls and creating needed reports. This change was needed to gain efficiencies through process improvement, innovation, standardizing data, and by harnessing tools, or leveraging technological protocols for cleaning and automating data transfers in ways that were not used previously.

The Assessor’s Office is a data-rich environment and necessarily must have the capability to efficiently and effectively amass, sift, sort, catalogue, classify, manage, correlate, segregate, and analyze that data so that it can be interpreted for data-driven decisions.

According to prior leadership of the Assessor’s Office, by 2019, the office had entered a period of decline due to a lack of stability at every level of the organization (a large concentration of staff fast-approaching planned retirement dates, aged technology and highly labor-intensive services required in a data-heavy environment) and it would require significant investment in the support and training of current and new personnel and to modernize all systems.

The explosive population growth and real estate development in Kootenai County from 2020 to 2021, plus political and societal unrest during these years only exacerbated the operating environment.

The prior ways of “making-due” with a low-tech manual processes and make-shift system adaptations would no longer viably sustain the operations of the Assessor’s Office. It became clear that a new vision and a different set of solutions were needed to transition through this period. A paradigm shift was needed to manage data in a more technically savvy and advanced manner.

For a single parcel of real or personal property, an assessor’s office typically maintains anywhere from dozens up to hundreds of data points, depending upon the complexity of the property and the technology used. For example, parcel data

includes a parcel number, lot number, block number, various other identification numbers, geographical codes. Then there is the owner data such as full names, site address, mailing address and trustee information. The list expands to include various land attributes such as the legal description, house site, remaining acreage, topography, use type, zoning, flood zone information. The list goes on to include property improvement information like number of buildings, building size, number of stories per structure, year built, and the valuation data like the land value, the value of the improvements, exemption value, timber exemption value. This list is not comprehensive and the point is that a given parcel could have hundreds of data points.

When extrapolated for a county with 98,000 parcels, the total data points could easily total up to 20 million, or more, all of which can be in a constant state of flux and transition as the county grows, as sales occur, and as property gets developed.

An assessor’s office is one of the most data-intensive agencies and operating environments in local government because each data point must be tracked, measured, cleaned and processed on an ongoing basis to ensure fair and equitable property assessments. Although the entire staff of the Assessor’s Office perform very vital roles at each level in the overall process, the immense amount of data is all processed through the BIAs as a sort of a processing “filter” and “funnel.” This fact alone highlights the importance and need to invest in a dedicated data team to leverage technology in the decision-making sciences.

By investing in a dedicated data team, a modernized Assessor’s Office serves as a strategic data hub for our community. With tens of millions of data points and mission-critical duties that require precision and tight deadlines, investing in a dedicated data team not only improves operations, but also strengthens the community’s economic health, it fosters fair and equitable assessments and it enables smarter land-use decisions. It is no longer a vision or an option – having a robust, and tech-savvy, data team in the Assessor’s Office is essential for good governance. As a case in point, click this link to review our FY 2025-2026 Staffing Overview Report by our Chief Deputy Assessor, Dyson Savage (a former BIA and success story in his own right).

## **Update Solid Waste System and Fees**

In last year’s Insert Letter, we reported that the responsibility of maintaining solid waste fees was going to revert back to the County Treasurer and the Solid Waste Department. In August of 2024, the Assessor successfully facilitated that transition and an

audit released by the Solid Waste Department in August of 2024 revealed that the solid waste fee edits made by the Assessor’s at the end of the 2024 calendar year were correct and proper according to the criteria as set by Commissioner’s Resolution.

**See the digital edition of this Letter at [www.kcgov.us/176/Assessor](http://www.kcgov.us/176/Assessor) for more info on the following:**

- ◆ **Why was there a lawsuit – Assessor vs. Commissioners**
- ◆ **How to Review & Appeal your Assessment Notice**
- ◆ **Assessor’s Office FY 2025-2026 Staffing Overview Report**
- ◆ **2023-2027 5-Year Plan - Who Appraised My Property?**
- ◆ **2025 Market Adjustments — Residential Districts**
- ◆ **Business Intelligence Analysts — Success Stories**
- ◆ **Property Owner’s Bill of Rights: You Should Know**
- ◆ **Plus more helpful information for you to review**