

**Resolution 2024-45**  
**Adjust Taxes to Reflect Homeowners Credit**  
**Alex Barnhart**  
**Parcel No. 0L7030010010/AIN 348868**

**WHEREAS**, the Kootenai County Board of Commissioners received a request for adjustment of the 2023 taxes to reflect on the above referenced parcel number, record owner being Alex Barnhart, P.O. Box 372, Athol, Idaho 83801; and

**WHEREAS**, Mr. Barnhart requested the reduction of the 2023 taxes to reflect the Homeowners Exemption on the above referenced parcel as it was an Assessor error; and

**WHEREAS**, the Kootenai County Board of Commissioners on April 10, 2024 at a properly noticed meeting, agreed to adjust the taxes for 2023 to reflect the HTR (State Homeowners Tax Reduction) in the amount of \$235.97; the ATR (State All Tax Reduction) in the amount of \$3.71 and and County Homeowners exemption in the amount of \$66.19 for a total amount of \$305.87 and cancel penalties and interest; and

**NOW THEREFORE, IT IS RESOLVED** that the taxes for the 2023 tax years be adjusted to reflect the Homeowners Credit and cancel penalties and interest.

**BE IT FURTHER RESOLVED** that the Treasurer and Assessor be directed to take appropriate action to effectuate said resolution.

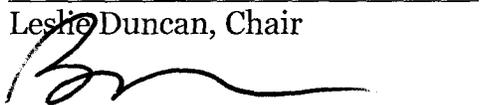
Upon a motion to adopt the text of the foregoing Resolution made by Commissioner Mattare, seconded by Commissioner Brooks, the following vote was recorded:

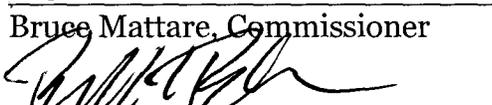
Commissioner Brooks:	Aye
Commissioner Mattare:	Aye
Chair Duncan:	Aye

Upon said roll call, the text of the foregoing was duly enacted as a Resolution of the Board of County Commissioners of Kootenai County, Idaho on the 10<sup>th</sup> day of April, 2024.

KOOTENAI COUNTY  
BOARD OF COMMISSIONERS

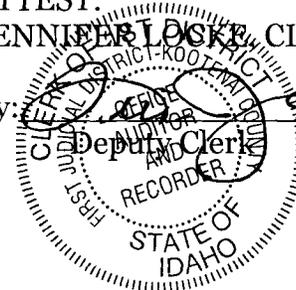
  
\_\_\_\_\_  
Leslie Duncan, Chair

  
\_\_\_\_\_  
Bruce Mattare, Commissioner

  
\_\_\_\_\_  
Bill Brooks, Commissioner

ATTEST:  
JENNIFER LOCKE, CLERK

By:   
\_\_\_\_\_  
Deputy Clerk



cc: Assessor; Treasurer; Appellant



# KOOTENAI COUNTY

## COUNTY ASSESSOR'S OFFICE

BÉLA KOVÁCS

---

### MEMORANDUM

**DATE:** 4/4/2024  
**TO:** BOCC  
**FROM:** Shelly Amos, Administrative Division Manager  
**SUBJECT:** Homeowner's Exemption and HTR/ATR credits for AIN 348868

The Assessor's office divided the Barnhart's parcel as requested in April 2022, which went into effect in 2023. Unfortunately, the house was not placed back on the property. The property owner notified us that the home was not on the tax bill sent in November 2023. The home was then placed on the occupancy roll that just went out this month. With the home being taken off the property, the new occupancy roll did not include the maximum homeowner's exemption that it would have had if the home and land were together on the assessment. The Homeowner's exemption is short by \$17,640 which would increase a credit of \$66.19 on the tax bill. This also effected their HTR credit from the State in which they did not receive one. The HTR credit would have been \$235.97. The ATR from the State would also be increased by \$3.71 if the home was added to the parcel. I am requesting the Barnhart's are credited \$305.87 for the loss of the HTR and difference from the Homeowner's exemption/ATR they would have received.

**BÉLA KOVÁCS**  
**KOOTENAI COUNTY ASSESSOR**  
 PO Box 9000  
 451 Government Way  
 Coeur d'Alene, ID 83816-9000

**ASSESSMENT NOTICE**  
 BUDGET HEARING INFORMATION

THIS IS NOT A BILL.  
 DO NOT PAY.

2023 Subsequent Rolls – Real Property      03/18/2024  
 Neighborhood: 1203 RURAL S OF HWY 54

For any questions, please notify the Assessor's Office immediately.  
 Assessor's Telephone Number (208) 446-1500

Appeals of you property value must be filed in writing on a form provided by the County by: 04/15/2024 5:00 PM

BARNHART ALEX  
 PO BOX 372  
 ATHOL ID 83801

AIN: 348868  
 Parcel: 0L7030010010  
 Tax Code Area: 156000

Parcel Address: 13700 E BUNCO RD  
 Parcel Description: WAPITI RIDGE, LT 1 BLK 1 3053N02W

ASSESSED VALUE OF YOUR PROPERTY			
CURRENT CATEGORY AND DESCRIPTION	LOTS/ACRES	LAST YEAR'S VALUE	CURRENT YEAR'S VALUE
31H Res imp on 10 Months			\$214,720
31H Res imp on 10 PRORATED			12
			\$214,720
Sub Total:			\$214,720
Less Exemptions:			\$107,360
Net Taxable Property Value:			\$107,360

BUDGET HEARING INFORMATION			
TAXING DISTRICTS		PHONE NUMBER	DATE OF PUBLIC HEARING
<p>★ Cancel taxes on \$ 17,640 value for HO EX            calculate what HTR Credit would have been if this home            was on primary roll as shown <del>below</del> on attached bill mock-up</p>			

**THIS IS NOT A BILL. DO NOT PAY.**  
 See the back of this notice for details.

# KOOTENAI COUNTY TAX STATEMENT

**STEVEN D. MATHESON**  
**KOOTENAI COUNTY, TAX COLLECTOR**  
 451 N GOVERNMENT WAY  
 COEUR D ALENE, ID 83814  
 208-446-1005

Tax Year: 2023 Bill Number: 194691  
 AIN: 348868 Billing Date: 04/04/2024  
 PIN/Parcel ID: 0L7030010010 Balance good until: 04/04/2024  
 Code-Area: 156000 Last Payment: 12/20/2023

HS 275,000  
 Home 214,720  
 Value HO Eligible 489,720  
 Less HO EX 125,000  
364,720



ALEX BARNHART  
 PO BOX 372  
 ATHOL ID 83801

**Bond Information:** <https://www.kcgov.us/509/Treasurer>

**Parcel Description:** WAPITI RIDGE, LT 1 BLK 1 3053N02W

---

**Location:** 13700 E BUNCO RD ATHOL  
**Acres:** 5.0111  
**Mortgage:**

---

PAYMENTS RECEIVED WITH A DELINQUENCY WILL BE APPLIED TO THE OLDEST DELINQUENT TAX YEAR. TO AVOID LATE CHARGES, PAYMENTS MUST BE RECEIVED OR POSTMARKED BY THE DUE DATE.

Charges and Credits			
1-KOOTENAI CO	208-446-1600	0.0012624280	\$375.14
227-LAKES HWY #2	208-772-7527	0.0002768330	\$82.26
231-SCHOOL DIST #272J-BOND	208-687-0431	0	\$0.00
231-SCHOOL DIST #272J-OTHER	208-687-0431	0.0000112590	\$3.35
231-SCHOOL DIST #272J-SUPP	208-687-0431	0.0010829220	\$321.81
252-TIMBER LK FIRE	208-683-3333	0.0005199790	\$154.52
271-COMM LIBRARY NET J	208-773-1506	0.0001403240	\$41.70
272-COMM LIB NET-BOND J	208-773-1506	0.0000097540	\$2.90
351-N ID COLLEGE	208-769-3340	0.0003753150	\$111.53
354-KOOTENAI EMS	208-930-4224	0.0000734000	\$21.81
490-AQUIFER PROT	208-446-1600		\$5.74
<b>Gross Total Charges</b>			<b>\$1,120.76</b>
ATR Tax Credit*			\$-12.21
<b>Net Charges</b>			<b>\$1,108.55</b>

Values and Exemptions	
Land Market	353,408
Timber Land Exemption	-56,243
Total Taxable	297,165
<i>Plus Home</i>	<i>214,720</i>
	<i>511,885</i>
	<i>- 125,000</i>
	<i>386,885</i>
<b>Prior Year Charge</b>	<b>\$0.00</b>
<b>* Tax Relief Appropriated By The Legislature</b>	
School Savings *	\$57.85
<b>Bill Summary</b>	
Current Year Charges	\$1,108.55
Delinquent Charges	\$0.00
Interest Charges	\$0.00
Late Fee Charges	\$0.00
Fee Charges	\$0.00
Paid Amount	\$-1,108.55
<b>Total Amount Due</b>	<b>\$0.00</b>
<b>Messages</b>	
If you have a mortgage company responsible for making your property tax payments, please confirm with the mortgage company prior to sending a payment to the Kootenai County Treasurer's Office.	
Other Payment Options: By Credit Card call (208) 446-1005 choose #3 or web <a href="http://www.kcgov.us">www.kcgov.us</a> . Transaction subject to fee.	

**Make Check Payable to: KOOTENAI COUNTY TREASURER**

**Keep top portion for your records**

**FOR PROPER CREDIT RETURN THIS STUB WITH PAYMENT PERSONAL CHECKS ARE SUBJECT TO BANK CLEARANCE**

ALEX BARNHART  
 PO BOX 372  
 ATHOL ID 83801

Bill Number: 2023 - 194691  
 PIN/Parcel ID: 0L7030010010  
 AIN: 348868  
 KOOTENAI COUNTY

MINIMUM/1ST HALF	\$0.00
FULL AMOUNT	\$0.00

Due Date: December 20, 2023

56673700000000000000

**FOR PROPER CREDIT RETURN THIS STUB WITH PAYMENT PERSONAL CHECKS ARE SUBJECT TO BANK CLEARANCE**

ALEX BARNHART  
 PO BOX 372  
 ATHOL ID 83801

Bill Number: 2023 - 194691  
 PIN/Parcel ID: 0L7030010010  
 AIN: 348868  
 KOOTENAI COUNTY

2ND HALF	\$0.00
----------	--------

Due Date: June 20, 2024

56673700000000000000

OWNERSHIP  
BARNHART ALEX  
BARNHART SALLY  
PO BOX 372  
ATHOL, ID 83801  
WAPITI RIDGE, LT 1 BLK 1 3853N02W

PARCEL NUMBER  
0L7030010010  
Parent Parcel Number  
52N02W300800  
Property Address  
13700 E BUNCO RD  
Neighborhood  
1203 RURAL S OF HWY 54  
Property Class  
534 534- Imp res rural tract  
TAXING DISTRICT INFORMATION  
Jurisdiction 28  
Area 001  
District 156000

# RESIDENTIAL

## VALUATION RECORD

Assessment Year	01/01/2023	01/02/2023	01/02/2023
Reason for Change			OCC
VALUATION	353408	353408	353408
Market Value	214720	214720	214720
	353408	568128	568128

### Site Description

Topography:

Public Utilities:

Street or Road:

Neighborhood:

Zoning:

- 1 Home site
- 2 Remaining Acreage
- 3 Remaining Acreage
- 4 Timberland

### LAND DATA AND CALCULATIONS

Rating	Measured	Table	Prod. Factor	Land Type	Base Rate	Adjusted Rate	Extended Value	Influence Factor	Value
2F	1.0000		43560.00	1 Home site	275000.00	275000.00	275000.00	SV	275000
-or-	1.1110		0.00	2 Remaining Acreage	19548.28	19548.28	21718		21718
Actual Effective	2.9000		0.00	3 Remaining Acreage	19548.28	19548.28	56690		56690
Frontage	Y1	2.9000	1.00	4 Timberland	159.00	159.00	461		461

### IMP: IMPROVEMENT INFORMATION

LAND: LAND INFORMATION  
DAS- 03/23 New Plat (0L703) from parent AIN 123244 for 2023

NC23: 2023 NEW CONSTRUCTION POSTED - MISSED 01/01/2023  
RY21: REVAL  
DAS-03/23

T: TIMBER  
CS-2/23S

Z: AG/TIMBER INFORMATION  
CS-2/23S. Split adjusted acreage, Same original L/O still in 07 contig. w/ 248868,348869,348870 Alex and Sally Barnhart

### Supplemental Cards

MEASURED ACRESAGE 5.0110

Permit Number FilingDate Est. Cost Field Visit Type Est. SqFt

### Supplemental Cards

TRUE TAX VALUE 353408

Supplemental Cards  
TOTAL LAND VALUE 297179

