

Resolution 2023-07
Adjust Taxes to Reflect Circuit Breaker
Audie Brockman Living Trust
Parcel No. H93000040030/AIN 183307

WHEREAS, the Kootenai County Board of Commissioners received a request for reduction of the 2022 taxes on the above referenced parcel number, record owner being Audie Brockman Living Trust, 8663 N. Maple St., Hayden, Idaho 83835 and

WHEREAS, Ms. Brockman requested the reduction of the 2022 taxes to reflect the Circuit Breaker on the above referenced parcel as Ms. Brockman failed to file by the deadline due health reasons; and

WHEREAS, the Kootenai County Board of Commissioners on January 11, 2023 at a properly noticed meeting, agreed to adjust the taxes for 2022 to reflect the circuit breaker in the amount of \$1,290, a Solid Waste adjustment of \$44.00 and cancel penalties and late charges;

NOW THEREFORE, IT IS RESOLVED that the taxes for the 2022 tax year be adjusted to reflect a circuit breaker and Solid Waste adjustment and that interest, penalties and late charges be cancelled.

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 Brooks, seconded by Commissioner Mattare, the following vote was recorded:

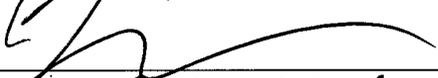
Commissioner Brooks:	Aye
Commissioner Mattare:	Aye
Chair Duncan:	Aye

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 11th day of January, 2023.

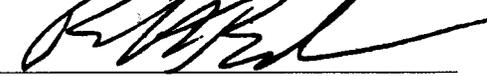
KOOTENAI COUNTY
BOARD OF COMMISSIONERS



Leslie Duncan, Chair

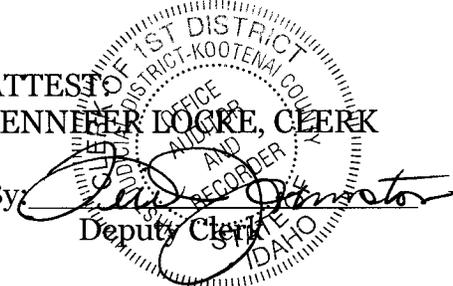


Bruce Mattare, Commissioner



Bill Brooks, Commissioner

ATTEST
JENNIFER DOCKRE, CLERK
By: 
Deputy Clerk



The seal is circular with the text "BOARD OF COUNTY COMMISSIONERS OF 1ST DISTRICT-KOOTENAI COUNTY, IDAHO" around the perimeter. In the center, it says "CLERK AND RECORDER".



Steven D. Matheson
Kootenai County Treasurer

Jill Smith
Chief Deputy Treasurer

451 Government Way
PO Box 9000 • Coeur d'Alene, Idaho 83816-9000
December 15, 2022

Audie Brockman Living Trust
8663 N Maples St
Hayden, ID 83835

To Whom It May Concern,

I am writing this letter on behalf of Audie Brockman. Ms. Brockman is homebound and missed her circuit breaker for 2022 due to health and memory issues. She suffers from Alzheimer and has severe tremors leaving her unable to write this letter. She is asking for the Board to reduce her taxes for 2022 by the amount she would have been discounted if she would have applied timely. Please see the attached application stating the allowable tax reduction for 2022.

Sincerely,

Dee Ann Reed,
Treasury Specialist Supervisor
on behalf of Audie Brockman
Enc

Requests for Cancellation of Taxes Worksheet

Meeting Date: 01/11/2023

Meeting Time: 9:00 AM

AIN: 183307

Name: Audie Brockman Living Trust

Address: 8663 N Maple St

City: Hayden

Phone number:

Email address:

Has the taxpayer received the benefit prior? Yes

What years? 2006-2021

Completed paperwork for this year's PTR?

PTR Net Income: \$16115

PTR Maximum Benefit: \$1290 plus \$44 Solid Waste

VA Maximum Benefit: n/a

Brief Summary of Situation:

Homebound and missed her circuit breaker in 2022 due to illness/medical issues

Billed Tax Statement: \$1697.58

PTR Credit: \$1334

VA Credit:

Amount to be paid after adjustments: \$363.58

Additional Information:

APPLICATION FOR PROPERTY TAX REDUCTION FOR 2022

ALL OF THE FOLLOWING QUESTIONS MUST BE COMPLETED. ATTACH SUPPORTING DOCUMENTS.

AIN: 183307

County KOOTENAI	Code Area 004000	Parcel Number H93000040030
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Section A: 1. Ownership information (Name, address and ZIP code)

AUDIE BROCKMAN LIVING TRUST
8663 N MAPLE ST
HAYDEN ID 83835

WOODLAND MEADOWS, LT 3 BLK 4

Applicant Name: **BROCKMAN, AUDIE**

Section B: Eligibility Status As of January 1, 2022, I was (check all that apply)

65 or older Blind Former P.O.W. Fatherless or Motherless Minor

Widow(er): Spouse Name _____ Date of Death _____

Disabled (recognizing entity):

- Social Security Administration
- Railroad Retirement Board
- Federal Civil Service
- Public Employee Retirement System, not covered by above agencies
- Veteran 10-30% Service-Connected Disability
- Veteran 40-100% Service-Connected Disability
- Veteran Nonservice-Connected Disability with pension

NO SHOW

2. Social Security Number (Claimant) _____ **Social Security Number (Spouse)** _____

3. Birth Date (Claimant) _____ **Birth Date (Spouse)** _____

4. As of January 1, 2022, you were:
 Single Married Widow(er)/Not remarried

5. Physical address of the property if different than ownership information.
8663 N MAPLE ST, HAYDEN

6. Did you receive a Property Tax Reduction in 2021? Yes No

7. Have you filed a claim on a different primary residence between January 1, 2022 and now? Yes No
 Where? _____

8. Did you occupy your home as your primary residence before April 15, 2022? Yes No

9. Did you or your spouse stay in a care facility in 2021? Yes No

10. Did you receive rental income for all or any part of this property in 2021?
 If yes, please attach a copy of your rental agreement. Yes No

11. If you used any part of this property for business or commercial use in 2021, list the percent used for business or commercial use (See instructions.) _____ %

12. Did you sell real estate, stocks, or other capital assets in 2021? Yes No

13. This year, you or your spouse will file: (Check all that apply.)
 Federal Income Tax Return (Attach a copy of this return.) (If your tax information is incomplete, please contact your county assessor for instructions on completing this form.)
 State income tax return (List state, if other than Idaho: _____)
 Idaho grocery credit form

Section C: Income

Household Income and Qualified Expenses
 January 1 - December 31, 2021
 Subsection 1

1. Federal adjusted gross income _____ \$
 Extension filed Yes No

Subsection 2
 Include gross income from all sources not included in Section 1 (taxable and nontaxable)

2. Social Security income/SSI (Claimant) \$ 20370

3. Social Security income/SSI (Spouse) _____ \$

4. Capital gains (max allowable deduction \$3,000) _____ \$

5. Wages, workers' compensation, and/or unemployment _____ \$

6. Pensions, retirements, annuities, and/or IRAs \$ 1874

7. VA pension or compensation _____ \$

8. Interest and dividends _____ \$

9. Railroad retirement _____ \$ 1874

10. Other income (Received from _____) \$ _____

11. Subtotal (add lines 1 through 10) _____ \$ 22244

12. Principal of annuity (Attach contract.) _____ \$ _____

13. Total of nonreimbursed, paid medical expenses and medical insurance premiums _____ \$ 6129

14. Total of paid or prepaid funeral expenses (Attach receipt - maximum allowable amount: \$5,000.) _____ \$ _____

15. Subtotal of deductions (Add lines 12, 13, and 14) _____ \$ 6129

16. Total net income (Subtract line 15 from line 11) _____ \$ 16115

If you would like information about property tax deferral for any remaining taxes, ask your assessor or contact the State Tax Commission for a brochure explaining this program.

14. Claimant Spouse

I certify that my Social Security number and birthdate are correct.

I certify that I am a citizen or legal permanent resident of the United States, OR

I certify that I am in the United States legally.

Under penalty of perjury, I certify that to the best of my knowledge the information I have provided here is true, correct, and complete.

I grant permission to any government agency and contractor to confirm my status and to reveal to the Idaho State Tax Commission the total monetary payments made to me or my spouse during 2021.

(Check one) Yes No

FOR COUNTY USE ONLY

Check all that apply:

Single family Sole owner

Multi dwelling _____ % Community property

Multi use _____ % Partial ownership _____ %

Trust or life estate

LP, LLC, or Corp.

Overall claimant percentage of ownership/use _____ %

I, _____, County Assessor or Deputy Assessor, certify that Property Tax Reduction benefits are only applied to the claimant's eligible portion of the net taxable value.

Claimant(s) (Please print) _____ Date _____

208-719-0977

Signature(s) and Relationship _____ Telephone Number _____

Tax reduction not to exceed: 1200 Date: 12/13/22

THIS APPLICATION MUST BE FILED WITH YOUR COUNTY ASSESSOR BY APRIL 18, 2022

mock-up mg

KOOTENAI COUNTY TAX STATEMENT

STEVEN D. MATHESON
KOOTENAI COUNTY, TAX COLLECTOR
 451 N GOVERNMENT WAY
 COEUR D ALENE, ID 83814

Tax Year: 2022 Bill Number: 229809
 AIN: 183307 Billing Date: 12/13/2022
 PIN: H93000040030 Balance good until: 12/13/2022
 Code-Area: 004000 Last Payment:

Legal Desc: WOODLAND MEADOWS, LT 3 BLK 4

Location: 8663 N MAPLE ST HAYDEN

Acres: 0.1960

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.

AUTO

 AUDIE BROCKMAN LIVING TRUST
 8663 N MAPLE ST
 HAYDEN ID 83835

Values	Amount	Values Continued	Amount	Exemptions and Credits	Amount
Land Market	225,000			Homeowners Exemption	125,000
Improvement Value	282,886				
				Total Taxable	382,886

Taxing District	Phone	Rate	Total	Spec. Assessments	Phone	Rate	Total
1-KOOTENAI CO	208-446-1600	0.0012271840	\$469.86	457-SOLID WASTE-RES	208-446-1600	0	44 88.00
207-CITY HAYDEN	2087724411	0.0005457050	\$208.94	490-AQUIFER PROT	208-446-1600	0	5.74
227-LAKES HWY #2-HAYDEN	208-772-7527	0.0002690200	\$103.01				
230-SCHOOL DIST #271-BONI	208-664-8241	0.0001904280	\$72.91				
230-SCHOOL DIST #271-OTHI	208-664-8241	0.0000077290	\$2.96				
230-SCHOOL DIST #271-SUPI	208-664-8241	0.0007617110	\$291.65				
254-N LAKES FIRE	208-772-5711	0.0005790370	\$221.71				
271-COMM LIBRARY NET J	208-773-1506	0.0001441870	\$55.21	Urban-Renewal			
272-COMM LIB NET-BOND J	208-773-1506	0.000098170	\$3.76				
351-N ID COLLEGE	208-769-3340	0.0003826430	\$146.51				
354-KOOTENAI EMS	208-930-4224	0.0000713570	\$27.32				
			1290.				
	Current	Prior Year(s)	Interest	Late Fee	Fees	Paid	Total Due
Bill Summary	36358 \$1,697.58		\$0.00	\$0.00	\$0.00	\$0.00	36358 \$1,697.58

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.

chg adj or cancellation \$-1334.

Other Payment Options: By Credit Card call (208) 446-1005 choose #3 or web www.kcgov.us. 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

AUDIE BROCKMAN LIVING TRUST
 8663 N MAPLE ST
 HAYDEN ID 83835

AUDIE BROCKMAN LIVING TRUST
 8663 N MAPLE ST
 HAYDEN ID 83835

Bill Number 2022 - 229809
 PIN: H93000040030
 AIN: 183307
 KOOTENAI COUNTY

1ST HALF

\$848.79

FULL AMOUNT

\$1,697.58

December 20, 2022

Bill Number 2022 - 229809
 PIN: H93000040030
 AIN: 183307
 KOOTENAI COUNTY

2ND HALF

\$848.79

June 20, 2023

034605000000848794

034605000000848794

Medical Expense Statement

List Non-reimbursed amounts you PAID in ~~2020~~²⁰²¹ for QUALIFIED medical expenses.

Claimant's Name Audie Evelyn Brockman
 County Kootenai

Medical Insurance Company Name	\$ Amount for Year
1 <u>Optima Medicare</u> <u>85.54 mo</u>	\$ <u>1,026.48</u>
2 <u>Medicare</u>	\$ <u>1782.00</u>
3	\$
4	\$
Total	\$ <u>2808.48</u>

Name of Doctor/Lab Office	\$ Amount for Year
1 <u>Katie @ Jarstad P.A.</u> (Miles)	\$ <u>19.20</u>
2 <u>Kevin Webb M.D.</u>	\$ <u>12.00</u>
3 <u>Kootenai Urgent Care</u>	\$ <u>8.00</u>
4 <u>North Idaho Dermatology</u>	\$ <u>18.00</u>
5 <u>Michael Olsen D.D.S.</u>	\$ <u>10.00</u>
6 <u>Ryan Averett D.P.M.</u>	\$ <u>14.00</u>
7 <u>Lab Corp.</u>	\$ <u>6.00</u>
8 <u>Hayden Out Patient Urgent Care</u>	\$ <u>4.00</u>
9 <u>Kirk Herring D.P.M.</u>	\$ <u>32.04</u>
10 <u>Orthopedic Surgery & sports</u>	\$ <u>4.00</u>
11 <u>Savor Pharmacy</u>	\$ <u>6.40</u>
12	\$
13	\$
14	\$
15	\$
16	\$
17	\$
18	\$
19	\$
20	\$
Total	\$ <u>133.64</u>

Name of Pharmacy	\$ Amount for Year
1 <u>Rx</u>	\$ <u>1127.69</u>
2	\$
3	\$
4	\$
Total	\$ <u>1127.69</u>

Dentist/Eye Doctors		\$ Amount for Year
1	Mitchell S Olson D.D.S	1800.00 \$ 1800.00
2		56.00 \$ 56.00
3		129.00 \$ 129.00
4		\$ 1985.00 Total
5		\$
Total		1985.00 \$

Hospital, Ambulance, Nursing Homes, Etc		\$ Amount for Year
1		\$
2		\$
3		\$
4		\$
1		\$
2		\$
3		\$
4		\$
5		\$
6		\$
7		\$
8		\$
9		\$
Total		\$

Mileage

To/From Total Miles	.17	16	X	464	\$ 74.24
To/From Total Miles	.17		X		\$
To/From Total Miles	.17		X		\$
To/From Total Miles	.17		X		\$
To/From Total Miles	.17		X		\$
To/From Total Miles	.17		X		\$
To/From Total Miles	.17		X		\$
Total					\$ 74.24

Grand Total \$ ~~123.64~~

I understand that I may be required to provide documentation from the provider of the service for the expenses claimed on my Property Tax Reduction Application.

6129.05

UNDER PENALTY OF PERJURY, I CERTIFY THAT, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE INFORMATION PROVIDED HEREIN IS TRUE, CORRECT, AND COMPLETE.

 Evelyn Brothman
Signature of Claimant or Representative

12/05/22
Date



KOOTENAI COUNTY

BOARD ADMINISTRATION

January 5, 2023

Audie Brockman
8663 N. Maple St.
Hayden, Idaho 83835

RE: Request for Adjustment of Taxes/Circuit Breaker/183307

Dear Audie:

The Kootenai County Board of Commissioners is in receipt of your request to adjust taxes on the above reference property.

This is to notify you that a hearing has been scheduled with the Board of County Commissioners on Wednesday, January 11th at 9:00 a.m. 451 N. Government Way, Administration Building, Meeting Room 1A/B. If you cannot attend in person, you may call in to the meeting at (339)207-6050.

Please feel free to contact me at 208-446-1601 if you have any questions.

Sincerely,

A handwritten signature in cursive script that reads "Teri Johnston".

Teri Johnston
Administrative Secretary
tjohnston@kcgov.us