

Resolution 2023-08
Adjust Taxes to Reflect Property Tax Relief
Paul Riley Living Trust
Parcel No. 025000060030/140822

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 Paul Riley Living Trust, 30406 N. Stampede Rd., Athol, Idaho 83801 and

WHEREAS, Mr. Riley requested the reduction of the 2022 taxes to reflect the Property Tax Relief (PTR) on the above referenced parcel as Mr. Riley failed to file by the deadline due to property value; 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 PTR in the amount of \$1,500 plus \$44.00 in Solid Waste charges and cancel interest, penalties and late charges;

NOW THEREFORE, IT IS RESOLVED that the taxes for the 2022 tax year be adjusted to reflect PTR 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



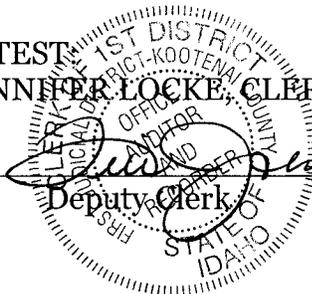
Bruce Mattare, Commissioner



Bill Brooks, Commissioner

ATTEST
JENNIFER LOCKE, CLERK

By: 
Deputy Clerk



cc: Assessor; Treasurer; Appellant

PAUL RILEY
30406 W.
STAMPED E. RA.
ATHOL

America the Beautiful

AIN 140822

RECEIVED

DEC 14 2022

County Clerk's Office

THIS YEAR MY PROPERTY
TAX WENT UP NEARLY \$2000.00
DUE TO ENDING THE CIRCUIT
BREAKER PROGRAM BECAUSE
MY PROPERTY IS WORTH OVER
\$300,000 THIS HUGE INCREASE
IN PROPERTY VALUES DOES
ME NO GOOD UNLESS I SELL.
IM TRYING TO LIVE ON \$1185.00
PER MONTH SOCIAL SECURITY.
WITH THE COST OF EVERYTHING
GOING UP NOW THIS IS A BAD
TIME TO END CIRCUIT BREAKER.
MY WIFE PASSED AWAY 3 YRS.
AGO SO NOW I HAVE ONLY
MY S.S.

THIS INCREASE IS A REAL
HARDSHIP ON ME.

SOON I WILL BE TAXED OUT
OF MY HOME.

ANYTHING YOU CAN DO WILL BE
A HELP.

 Paul Riley

Requests for Cancellation of Taxes Worksheet

Meeting Date: 01/11/2023

Meeting Time: 9:00 AM

AIN: 140822

Name: Paul Riley Living Trust

Address: 30406 N Stampede Rd

City: Athol

Phone number:

Email address:

Has the taxpayer received the benefit prior? Yes

What years? 2011 thru 2020

Completed paperwork for this year's PTR?

PTR Net Income: \$12,383

PTR Maximum Benefit: \$1500 plus \$44 Solid Waste

VA Maximum Benefit: n/a

Brief Summary of Situation:

Applied for Circuit Breaker but was denied as house is appraised for \$1,022,220.00

Billed Tax Statement: \$3551.71

PTR Credit: \$1500 plus \$44 solid waste

VA Credit: n/a

Amount to be paid after adjustments:

Additional Information:

025000060030

PAUL RILEY LIVING TRUST

30406 N STAMPEDE RD

537

ADMINISTRATIVE INFORMATION

OWNERSHIP

Tax ID 140822

TRANSFER OF OWNERSHIP

Printed 01/04/2023 Card No. 1

PARCEL NUMBER
025000060030
Parent Parcel Number

PAUL RILEY LIVING TRUST
30406 N STAMPEDE RD
ARTHOL, ID 83801
FARRAGUT VILLAGE, LT 3 BLK 6
17 53N 02W

Date
12/23/2019 RILEY PAUL
Doc #: 2728688

Property Address
30406 N STAMPEDE RD
Neighborhood
1259 FARRAGUT VILLAGE
Property Class
537 Imp res rural sub
TAXING DISTRICT INFORMATION

12/16/2019 RILEY PAUL
Doc #: 2727652
01/01/2011 RILEY PAUL
Doc #: 1653822 CORRECTS NM
RILEY PAUL ETUX
Doc #: 1653822 BRK OUT ETUX

RESIDENTIAL

VALUATION RECORD

Assessment Year	01/01/2016	01/01/2017	01/01/2018	01/01/2019	01/01/2020	01/01/2021	Reva
Reason for Change							
VALUATION	I	76136	109643	110175	136043	151878	167714
Market Value	E	74920	73520	352050	377080	395290	422810
	T	151056	183163	462225	513123	547168	590524

LAND DATA AND CALCULATIONS

Topography: Level	Public Utilities: Electric	Street or Road: Paved	Neighborhood: Static	Zoning: Legal Acres:	Land Type	Rating Soil ID -OR- Actual Frontage	Measured Acres	Table Effective Depth	Prod. Factor -OR- Depth Factor Square Feet	Base Rate	Adjusted Rate	Extended Value	Influence Factor
				1 Homesite 2 Remaining Acreage 3.0370	3F		1.0000 2.0370		0.00	300000.00	19566.34	300000.00	39857

AR: ASSESSMENT REVIEWS
EDS-08/20 Gated parcel. Newer built Dwelling.
MUM-6/10 Spoke with Mr. Riley about the GRS study and explained his increase in improvement value. No change at this time.

Supplemental Cards
MEASURED ACREAGE 3.0370
Permit Number FilingDate Est. Cost Field Visit
Type Est. SqFt

Supplemental Cards
TRUE TAX VALUE

IMP: IMPROVEMENT INFORMATION
DCLM-01/18 2017 Omitted Occupancy to be submitted
LAW-01/18 Occupied 11/20/17 per owner
KMH-1/18 Added new house. Removed basic allowance in shop, 20x30 area non-living per permit. Added second wood stove.
SJP-07/15 Gated at time of inspection- estimated no change
LAW-12/11 Removed electric service from finished portion of poleldg 01; to be included in rate for 2012
12-29-04 old gpb now has 20x30 living area with a open loft above per owner info over phone. also new gpb and r-site for 2005 roll

Supplemental Cards
TOTAL LAND VALUE

IMPROVEMENT DATA

025000060030

Property Class: 537
30406 N STAMPEDE RD

PHYSICAL CHARACTERISTICS

Style: 42 Avg 1 Story >=1989
Occupancy: Single Family
Story Height: 1.0
Finished Area: 2468
Attic: None
Basement: None

ROOFING

Material: Comp sh heavy
Type: Gable
Framing: Std for class
Pitch: Medium 5/12-8/12

FLOORING

Sub and Joists 1.0
Base Allowance 1.0

EXTERIOR COVER

Hardboard better 1.0

INTERIOR FINISH

Drywall 1.0

ACCOMMODATIONS

Finished Rooms 6
Bedrooms 3
Formal Dining Rooms 1
Fireplaces: 1

HEATING AND AIR CONDITIONING

Primary Heat: Heat pump
Lower Full Part
/Bsmt 1 Upper Upper

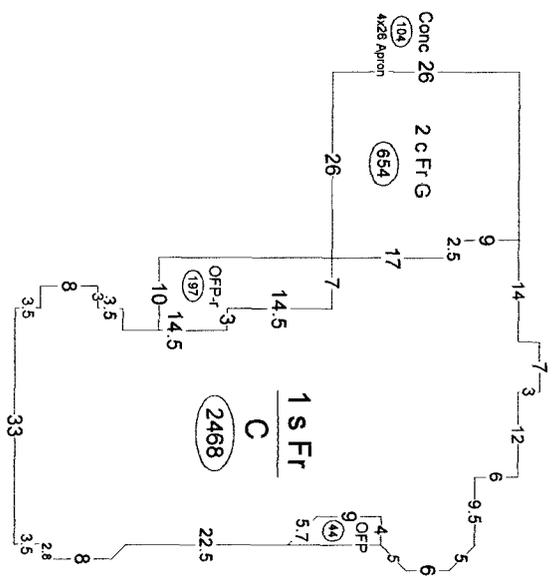
PLUMBING

4 Fixt. Baths 4
3 Fixt. Baths 3
Kit Sink 1
Water Heat 1
TOTAL 9

REMODELING AND MODERNIZATION

Amount Date

finished area with bath 20x30
30X60 GPB
01 02 12x60 L2
Conc (300)
10x30 slab



SPECIAL FEATURES

Description	Value
D : BASIC	2350
LTUB	410
WDSTOVE	1250
G01:IF2	4
01: BASICFLR	1200
C	6300
ELESERY	2100
FB	1860
FINISHHT	14940
HEATSPKC	510
I	1260
LOFT	1482
WDSTOVE	700
WDSTOVE	700
WHEATER	520
02 :3SO	0
05 :C	6300
ELESERY	3150
I	1260
LEANTO	2376

SUMMARY OF IMPROVEMENTS

ID	Use	Stiry Const	Year Eff	Year Cond	Base Rate	Feat- Ures	Adj Rate	Size or Area	Computed Value	PhysObsolMarket	%
D	DWELL	0.00	2017	2017	0.00	Y	0.00	2468	429330	0	110
G01	ATTGAR	0.00	2017	2017	21.37	Y	56.85	26x 26	37180	0	110
01	POLEBLDG	13.00	2002	2002	10.14	Y	20.48	30x 60	102250	10	110
02	LEANTO	10.00	2002	2002	3.30	Y	5.35	12x 60	3850	10	110
05	POLEBLDG	14.00	2004	2004	10.14	Y	20.68	30x 60	63390	8	110

(LCK: 100.00)

Data Collector/Date: EDS 05/12/2020
Appraiser/Date: EDS 08/20/2020
Neighborhood: Neigh 1259 AV
Supplemental Cards: TOTAL IMPROV 682363E

KOOTENAI COUNTY ASSESSOR
 BELA KOVACS
 451 N GOVERNMENT WAY
 COEUR D ALENE, ID 83814

2022
 ASSESSMENT NOTICE

THIS IS NOT A BILL
 DO NOT PAY

1/5/2023

PARCEL DESCRIPTION

Acres: 3.04 FARRAGUT VILLAGE, LT 3 BLK
 6

Annual - Real Property

For any questions, please notify the assessor's office immediately

Assessor's Phone Number:

PARCEL ADDRESS: 30406 N STAMPEDE RD

Appeals of your property value must be filed
 in writing, on a form provided by the County, by:

1/5/2023

Tax Code Area: 156000

Neighborhood: 1259

Parcel Number: 025000060030

140822

PAUL RILEY LIVING TRUST
 30406 N STAMPEDE RD
 ATHOL ID 83801

ASSESSED VALUE OF YOUR PROPERTY			
CURRENT CATEGORY AND DESCRIPTION	LOTS/ACRES	LAST YEAR'S VALUE	CURRENT YEAR'S VALUE
15 Non HO Eligible	2.0370	17,714.00	39,857.00
15H Rural res sub	1.0000	150,000.00	300,000.00
37H Res imp on 15		422,810.00	682,363.00
SUBTOTAL:	3.0370	590,524.00	1,022,220.00
LESS EXEMPTION:		125,000.00	125,000.00
NET TAXABLE PROPERTY VALUE:	3.0370	465,524.00	897,220.00
These values may not include personal property values. Taxes are based on the values shown on this Notice and on the Budgets of the taxing districts			

BUDGET HEARING INFORMATION			
TAXING DISTRICTS		PHONE NUMBER	DATE OF PUBLIC BUDGET HEARING
1-KOOTENAI CO		208-446-1600	08/31/2022 6:00pm
227-LAKES HIGHWAY #2		208-772-7527	08/29/2022 5:45pm
231-SCHOOL DIST #272J-BOND		208-687-0431	06/15/2022 5:30pm
231-SCHOOL DIST #272J-OTHER		208-687-0431	06/15/2022 5:30pm
231-SCHOOL DIST #272J-SUPP		208-687-0431	06/15/2022 5:30pm
252-TIMBER LAKE FIRE J		208-683-3333	08/29/2022 6:00pm
271-COMM LIBRARY NET J		208-773-1506	08/11/2022 6:00pm
272-COMM LIB NET-BOND J		208-773-1506	08/11/2022 6:00pm
351-N ID COLLEGE		208-769-3340	05/25/2022 6:00pm
354-KOOTENAI-EMS		208-930-4224	07/28/2022 3:00pm

THIS IS NOT A BILL. DO NOT PAY.



KOOTENAI COUNTY

BOARD ADMINISTRATION

January 5, 2023

Paul Riley
30406 N. Stampede Rd.
Athol, Idaho 83801

RE: Request for Adjustment of Taxes/Circuit Breaker/140822

Dear Paul:

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 black ink that reads "Peri Johnston".

Peri Johnston
Administrative Secretary
tjohnston@kcgov.us