

**Resolution 2023-09**  
**Adjust Taxes to Reflect Property Tax Relief**  
**Jacki D. Swift**  
**Parcel No. 0365400W0010/AIN 175934**

**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 Jacki D. Swift, 2568 E. Spyglass Ct., Coeur d' Alene, Idaho 83815 and

**WHEREAS**, Ms. Swift requested the reduction of the 2022 taxes to reflect the Property Tax Relief on the above referenced parcel as Ms. Swift failed to file due to home 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 credit in the amount of \$340.00 plus a Solid Waste charges of \$44.00 and cancel interest, penalties and late charges; and

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

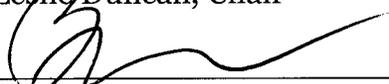
Upon a motion to adopt the text of the foregoing Resolution made by Commissioner Mattare, seconded by Commissioner Brooks, the following vote was recorded:

|                       |     |
|-----------------------|-----|
| 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 11<sup>th</sup> day of January, 2023.

KOOTENAI COUNTY  
BOARD OF COMMISSIONERS

  
\_\_\_\_\_  
Leshe Duncan, Chair

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

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

ATTEST  
JENNIFER LOCKE, CLERK

By:   
Deputy Clerk



RECEIVED  
DEC 19 2022  
Legislative Commission

To Whom it may concern,

Every year, I apply for, and receive, the circuit breaker for my property tax. However, this year I was denied because the state has appraised my house value about a \$300,000 limit. I was widowed in February when my husband died of covid complications, and I immediately lost a big portion of our income. I have a 13 year old disabled child whom I homeschool, so we are solely relying on survivor benefits from Social Security.

In addition to losing my circuit breaker benefit, I have also had an increase in my monthly payment due to increased property tax. This monthly increase to my house payment has put my monthly budget just over the threshold of my income. I have had to use up the small savings that I had as well as rely on my adult children to make up this difference.

I am asking if there is any way to roll back my property tax to where it was two years ago, so I can afford my monthly payment?

Thank you,  
Jacki DSwift

Jackiswift1@gmail.com

208 717-1395

Ain # 175934

## Requests for Cancellation of Taxes Worksheet

Meeting Date: 01/11/2023

Meeting Time: 9:00 AM

AIN: 175934

Name: Jacki and Keith Swift

Address: 2568 E Spyglass Ct

City: CDA

Phone number:

Email address:

Has the taxpayer received the benefit prior? Yes

What years? 2017, 2019, 2020

Completed paperwork for this year's PTR?

PTR Net Income: \$30,948

PTR Maximum Benefit: \$340 plus \$44 Solid Waste

VA Maximum Benefit: n/a

Brief Summary of Situation:

Was denied Circuit Breaker program due to house appraising for \$1,090,052.00

Billed Tax Statement: \$3727.50

PTR Credit: \$384

VA Credit: n/a

Amount to be paid after adjustments:

Additional Information:

**IDAHO**  
State Tax Commission

PO Box 36 • Boise ID 83722-0410  
11321 Chinden Blvd., Bldg 2 • Boise, ID 83714

Tuesday, August 16, 2022

JACKI SWIFT  
2568 E SPYGLASS CT  
COEUR D ALENE ID 83815

Parcel # 03-65400W0010 -

Subject: Notice to change OR deny benefits

DEAR MS. SWIFT:

The Idaho State Tax Commission reviewed your 2022 Property Tax Reduction application that you submitted to Kootenai County. This is the second letter to notify you that we changed or denied your benefit for the following reasons:

- The assessed value of your home exceeds \$300,000 or 150% of the median value of properties in your county. You may apply for Property Tax Deferral. The deadline to file is September 6, 2022. Applications must be filed with your County Assessor.

This reduces your property tax reduction benefit from \$340 to \$0. Property taxes have not been calculated. Contact your county treasurer in November, after you receive your property tax bill if you have any questions.

**If you believe this is incorrect:**

- Submit a written appeal within 30 days
- Send appeal to:
  - Idaho Board of Tax Appeals, PO Box 83720, Boise ID 83720-0088
  - or
  - Clerk of the District Court in Kootenai County County

You may be eligible for a special cancellation per Idaho Code, Section 63-707(6) and 63-711. Contact your Kootenai County County Commissioners for information.

If you have questions regarding this change or denial, please call us at (208) 334-7736.

Sincerely,



Pam Waters  
Property Tax Reduction Coordinator  
Fax: (208) 334-7629  
Email: pamela.waters@tax.idaho.gov

*Term  
208-446-1601*

*NOV  
BIM  
Come in  
upstairs*

*hardship exempted  
paperwork*

0365400W0010

SWIFT JACKI D

2568 E SPYGLASS CT

Printed 01/04/2023 Card No. 1

ADMINISTRATIVE INFORMATION

OWNERSHIP

Tax ID 175934

TRANSFER OF OWNERSHIP

PARCEL NUMBER  
0365400W0010

Parent Parcel Number

Property Address  
2568 E SPYGLASS CT

Neighborhood  
3524 HAYDEN VIEW ESTATES

Property Class  
537 537- Imp res rural sub

TAXING DISTRICT INFORMATION

Jurisdiction 28

Area 001

District 193000

SWIFT JACKI D  
SWIFT KEITH  
2568 E SPYGLASS CT  
COEUR D ALENE, ID 83815

HAYDEN VIEW ESTATES 7TH ADD, LT 1 BLK W  
19 51N 03W

Date  
03/28/2022 SWIFT KEITH  
Doc #: AS92  
10/31/2016 NILGES GREGORY L  
Doc #: 2569641  
01/01/2009 HEDRICK JAMES M ETUX TRUSTEES  
Doc #: 2199657  
08/25/2003 COSLETT - RICHARD E & KAREN V H/W  
Doc #: 1823874

RESIDENTIAL

VALUATION RECORD

| Assessment Year   | 01/01/2016 | 01/01/2017 | 01/01/2018 | 01/01/2019 | 01/01/2020 | 01/01/2021 | 01   |
|-------------------|------------|------------|------------|------------|------------|------------|------|
| Reason for Change |            |            |            |            |            |            |      |
| VALUATION         | I 100000   | 110000     | 121000     | 130000     | 162500     | 155000     | Reva |
| Market Value      | E 279930   | 341460     | 361030     | 417691     | 424530     | 504473     |      |
|                   | T 379930   | 451460     | 482030     | 547691     | 587030     | 659473     | 1    |

Site Description

Topography:  
Level

Public Utilities:  
All

Street or Road:  
Paved

Neighborhood:  
Improving

Zoning:  
Legal Acres:  
0.4460

1 Homesite

Land Type

2D 0.4460

0.00 245000.00 245000.00

245000

SV

LAND DATA AND CALCULATIONS

| Rating  | Measured        | Table     | Prod. Factor         | Base | Adjusted  | Extended  | Influence |
|---------|-----------------|-----------|----------------------|------|-----------|-----------|-----------|
| Soil ID | -or-<br>Acreage | Effective | -or-<br>Depth Factor | Rate | Rate      | Value     | Factor    |
| Actual  | Frontage        | Depth     | Square Feet          |      |           |           |           |
| 2D      | 0.4460          |           |                      | 0.00 | 245000.00 | 245000.00 | 245000    |

Supplemental Cards  
MEASURED ACREAGE

0.4460

Permit Number FilingDate Est. Cost Field Visit  
Type

Supplemental Cards  
TRUE TAX VALUE

IMP: IMPROVEMENT INFORMATION  
RMR-03/17 Changed class to Good based on inferior quality per  
sale info  
RMR-12/15 Good maintenance. Updated flatwork per inspection.  
LAND: LAND INFORMATION  
NV, very minimal territorial view through trees  
M: MAINTENANCE  
RY21: REVAL  
SIH-12/20  
SA: SALES ANALYSIS  
RMR-03/17 Sold 10/31/16 for \$470,000

Supplemental Cards  
TOTAL LAND VALUE

**PHYSICAL CHARACTERISTICS**

Style: 43 Good 1 Story >=1989  
 Occupancy: Single Family  
 Story Height: 1.0  
 Finished Area: 3223  
 Attic: None  
 Basement: 1/2

**ROOFING**

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

**FLOORING**

Slab B  
 Sub and joists 1.0 B, 1.0  
 Base Allowance

**EXTERIOR COVER**

Stone veneer 1.0  
 Vinyl siding B, 1.0

**INTERIOR FINISH**

Drywall B, 1.0

**ACCOMMODATIONS**

Finished Rooms 9  
 Bedrooms 4  
 Family Rooms 1  
 Formal Dining Rooms 1  
 Fireplaces: 1

**HEATING AND AIR CONDITIONING**

Primary Heat: forced hot air-gas  
 Lower Full Part  
 /Bsmt 1 Upper Upper  
 Air Cond 920 2303 0 0

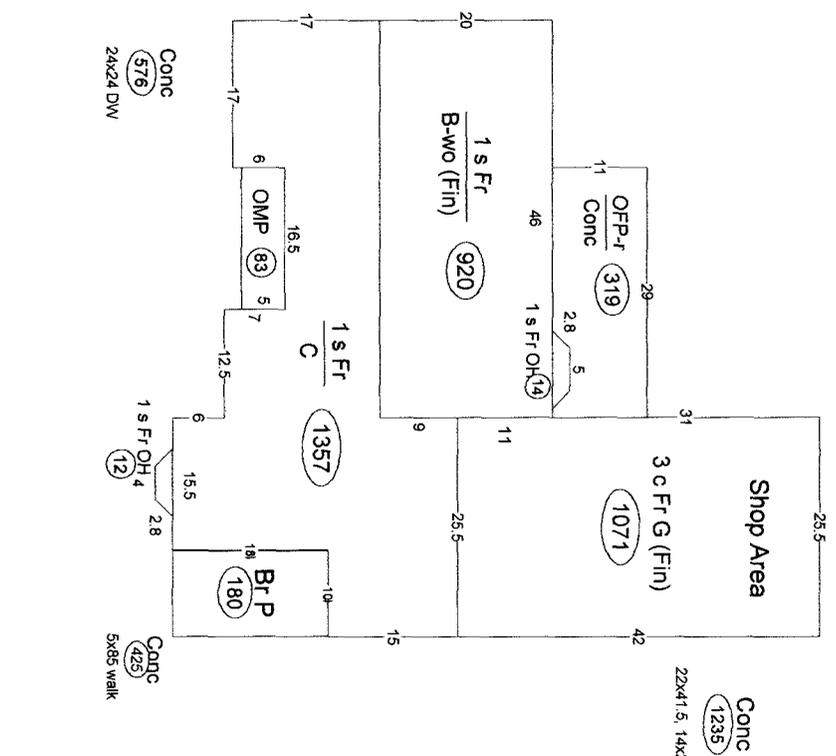
**PLUMBING**

5 Fixt. Baths # 5  
 4 Fixt. Baths 1 4  
 3 Fixt. Baths 1 3  
 2 Fixt. Baths 1 2  
 Kit Slnk 1 1  
 Water Heat 1 1  
 TOTAL 16

**REMODELING AND MODERNIZATION**

Amount Date

**IMPROVEMENT DATA**



**SPECIAL FEATURES**

| Description | Value |
|-------------|-------|
| D : BARSINK | 685   |
| BASIC       | 4450  |
| LTVB        | 540   |
| LTVB        | 540   |
| MAS         | 3875  |
| WHBATHRM    | 3000  |
| G01:IF2     | 5     |

**SUMMARY OF IMPROVEMENTS**

| Description | ID  | Use    | Stry Hgt | Const Type | Year Grade | Year Eff | Base Rate | Feat-ures | Adj Rate | Size Area | Computed Value | PhysObsolMarket | %     |
|-------------|-----|--------|----------|------------|------------|----------|-----------|-----------|----------|-----------|----------------|-----------------|-------|
| D : DWELL   | D   | DWELL  | 0.00     | 1          | Good       | 2004     | 0.00      | Y         | 0.00     | 3223      | 630790         | 7               | 0.130 |
| G01 ATTGAR  | G01 | ATTGAR | 0.00     | 1          | Good       | 2004     | 27.80     | Y         | 63.65    | 11x 26    | 68170          | 7               | 0.130 |

(LCK: 100.00)



0365400W0010

Property Class: 537  
 2568 E SPYGLASS CT

Data Collector/Date: SLH 08/19/2020  
 Appraiser/Date: SLH 12/18/2020  
 Neighborhood: Neigh 3524 AV  
 Supplemental Cards: TOTAL IMPROV 845052E



# 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: 223604  
 AIN: 175934 Billing Date: 01/05/2023  
 PIN: 0365400W0010 Balance good until: 01/05/2023  
 Code-Area: 193000 Last Payment: 12/16/2022

**Parcel Description:** HAYDEN VIEW ESTATES 7TH ADD, LT 1 BLK W

**Location:** 2568 E SPYGLASS CT COEUR D ALENE

**Acres:** 0.4460

**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.



JACKI D SWIFT  
 2568 E SPYGLASS CT  
 COEUR D ALENE ID 83815

| Values            | Amount  | Exemptions and Credits | Amount  | Exemptions and Credits | Amount  |
|-------------------|---------|------------------------|---------|------------------------|---------|
| Land Market       | 245,000 | Homeowners Exemption   | 125,000 |                        |         |
| Improvement Value | 845,052 |                        |         |                        |         |
|                   |         |                        |         | Total Taxable          | 965,052 |

| Taxing District           | Phone          | Rate              | Total           | Spec. Assessments    | Phone        | Rate        | Total            |
|---------------------------|----------------|-------------------|-----------------|----------------------|--------------|-------------|------------------|
| 1-KOOTENAI CO             | 208-446-1600   | 0.0012271840      | \$1,184.29      | 452-MICA FP          | 208-769-1577 | 0           | \$55.00          |
| 227-LAKES HWY #2          | 208-772-7527   | 0.0002690200      | \$259.62        | 457-SOLID WASTE-RES  | 208-446-1600 | 0           | \$88.00          |
| 230-SCHOOL DIST #271-BONI | 208-664-8241   | 0.0001904280      | \$183.77        | 482-MICA FPA         | 208-769-1577 | 0           | \$3.24           |
| 230-SCHOOL DIST #271-OTHI | 208-664-8241   | 0.0000077290      | \$7.46          | 490-AQUIFER PROT     | 208-446-1600 | 0           | \$5.74           |
| 230-SCHOOL DIST #271-SUPH | 208-664-8241   | 0.0007617110      | \$735.09        |                      |              |             |                  |
| 254-N LAKES FIRE          | 208-772-5711   | 0.0005790370      | \$558.80        |                      |              |             |                  |
| 271-COMM LIBRARY NET J    | 208-773-1506   | 0.0001441870      | \$139.15        |                      |              |             |                  |
| 272-COMM LIB NET-BOND J   | 208-773-1506   | 0.0000098170      | \$9.47          |                      |              |             |                  |
| 283-HAYDEN SWR            | 208-772-4379   | 0.0000231360      | \$22.33         |                      |              |             |                  |
| 345-HAYDEN LK WTRSHD IMI  | 208-449-8635   | 0.0000387680      | \$37.41         | <b>Urban Renewal</b> | <b>Phone</b> | <b>Rate</b> | <b>Total</b>     |
| 351-N ID COLLEGE          | 208-769-3340   | 0.0003826430      | \$369.27        |                      |              |             |                  |
| 354-KOOTENAI EMS          | 208-930-4224   | 0.0000713570      | \$68.86         |                      |              |             |                  |
|                           | <b>Current</b> | <b>Delinquent</b> | <b>Interest</b> | <b>Late Fee</b>      | <b>Fees</b>  | <b>Paid</b> | <b>Total Due</b> |
| <b>Bill Summary</b>       | \$3,727.50     | \$0.00            | \$0.00          | \$0.00               | \$0.00       | \$1,863.75  | \$1,863.75       |

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 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

JACKI D SWIFT  
 2568 E SPYGLASS CT  
 COEUR D ALENE ID 83815

Bill Number **2022 - 223604**  
 PIN: 0365400W0010  
 AIN: 175934  
 KOOTENAI COUNTY

1ST HALF

\$0.00

FULL AMOUNT

\$1,863.75

**December 20, 2022**

028152000000000007

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

JACKI D SWIFT  
 2568 E SPYGLASS CT  
 COEUR D ALENE ID 83815

Bill Number **2022 - 223604** **2ND HALF**  
 PIN: 0365400W0010 \$1,863.75  
 AIN: 175934  
 KOOTENAI COUNTY

**June 20, 2023**

028152000001863759

# Property Tax Reminder Notice

Kootenai County  
 451 N GOVERNMENT WAY  
 COEUR D ALENE, ID 83814

PIN: 0365400W0010  
 AIN: 175934

|  |                   |
|--|-------------------|
| <b>Balance Good Through:</b>                             | <b>01/05/2023</b> |
| <b>Current Year Balance:</b>                             | <b>\$1,863.75</b> |
| <b>Prior Year(s) Balance:</b><br>(see below for details) | <b>\$0.00</b>     |
| <b>Total Due:</b>  | <b>\$1,863.75</b> |

AUTO



JACKI D SWIFT  
 2568 E SPYGLASS CT  
 COEUR D ALENE ID 83815

Description: HAYDEN VIEW ESTATES 7TH ADD, LT  
 1 BLK W

Situs: 2568 E SPYGLASS CT  
 COEUR D ALENE

| Current Charges     |      |             |      |            |          |          |          |          |          |
|---------------------|------|-------------|------|------------|----------|----------|----------|----------|----------|
| PIN                 | Year | Bill Number | Inst | Due Date   | Charges  | Interest | Pen/Fees | Paid     | Balance  |
| 0365400W0010        | 2022 | 223604      | 1    | 12/20/2022 | 1,863.75 | 0.00     | 0.00     | 1,863.75 | 0.00     |
| 0365400W0010        | 2022 |             | 2    | 06/20/2023 | 1,863.75 | 0.00     | 0.00     | 0.00     | 1,863.75 |
| Current Year Totals |      |             |      |            | 3,727.50 | 0.00     | 0.00     | 1,863.75 | 1,863.75 |

| Prior Years       |      |             |         |          |          |      |         |
|-------------------|------|-------------|---------|----------|----------|------|---------|
| PIN               | Year | Bill Number | Charges | Interest | Pen/Fees | Paid | Balance |
|                   |      | Totals      |         |          |          |      |         |
| Prior Years Total |      |             |         |          |          |      |         |

**Overall Totals** **3,727.50** **0.00** **0.00** **1,863.75** **1,863.75**



# KOOTENAI COUNTY

## BOARD ADMINISTRATION

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January 5, 2023

Jackie Swift  
2568 E. Spyglass Ct.  
Coeur d' Alene, Idaho 83815

RE: Request for Adjustment of Taxes/Circuit Breaker/175934

Dear Jackie:

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 11<sup>th</sup> 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](mailto:tjohnston@kcgov.us)