

**Resolution 2023-23**  
**Adjust Taxes/Valuation**  
**Michael Van Buskirk**  
**Parcel No. 056200000010/AIN 115935**

**WHEREAS**, the Kootenai County Board of Commissioners received a request for reduction of the 2020 and 2021 value on the above referenced parcel number, record owner being Michael Van Buskirk, P.O. Box 3554, Hayden, Idaho 83835 and

**WHEREAS**, Mr. Van Buskirk requested the reduction of the 2020 and 2021 taxes to reflect a valuation adjustment; and

**WHEREAS**, the Kootenai County Board of Commissioners on February 8, 2023 at a properly noticed meeting, agreed to adjust the taxes to reflect the valuation adjustment for 2020 to \$1,641.00 and for 2021 \$1,959.00;

**NOW THEREFORE, IT IS RESOLVED** that the taxes for the 2020 and 2021 tax year be adjusted to reflect the valuation adjustment 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 Duncan, seconded by Commissioner Brooks, the following vote was recorded:

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

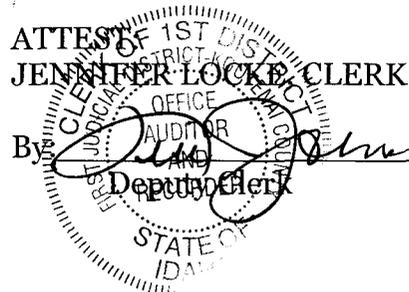
Upon said roll call, the text of the foregoing was duly enacted as a Resolution of the Board of County Commissioners of Kootenai County, Idaho on the 8<sup>th</sup> of February, 2023.

KOOTENAI COUNTY  
BOARD OF COMMISSIONERS

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

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

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



cc: Assessor; Treasurer; Appellant

**1. Request for Adjustment of Taxes/Valuation/AIN 115935  
/Van Buskirk**

## Requests for Cancellation of Taxes 2022 Worksheet

Meeting Date: 02/08/2023

Meeting Time: 9:00 AM

AIN: 115935

Name: Michael Van Buskirk

Address: PO Box 3554

City: Hayden

Phone number:

Email address:

Has the taxpayer applied for PTR in 2022? No

Has the taxpayer received the benefit prior? No

What years?

PTR Net Income: \$

PTR Maximum Benefit: \$

VA Maximum Benefit: \$

Brief Summary of Situation:

Mr. Van Buskirk has requested recalculating his taxes back to 2007 due to those years with "no access road" with a refund.

2022 Billed Tax Statement: \$45.37

PTR Credit: \$ none

VA Credit: \$ none

2022 Amount to be paid after adjustments: \$

is the taxpayer currently delinquent? No

Interest: \$

Late Fee: \$

Fees: \$

Paid: \$

Total Due:

Additional Information:



December 13, 2022

To: Bela Kovacs, Kootenai County Assessor

From: Michael Van Buskirk

Re: Past Erroneous Parcel Valuation(s)

Dear Mr. Kovacs,

I very much appreciated your valuation amendment on my Parcel # 0562000000010; Situs: N. Shore Track, Lot 1; AIN 115935 due to previous "erroneous" valuation (see attached).

The valuation "... is erroneous due to no access road" is the correct determination by your office. I'd like to point out that this conclusion is also a valid determination not only for current taxing period but is a true and valid conclusion since the beginning of my ownership in 2007; there has been "no access road" during these years of ownership either.

Therefore, in light of this assessment error, I respectfully request that you recalculate what should have been the correct valuation vs what I have paid in property taxes, for those years of "no access road" ownership, and issue me a corrected refund, along with the normal interest the county would charge.

Again, I want to thank you for the correction of the previous "erroneous" valuation and look forward to a speedy recalculation and refund of all my overpayments.

Regards,

  
Michael Van Buskirk

P.O. Box 3554

Hayden, ID 83835

**KOOTENAI COUNTY BOARD OF EQUALIZATION:**

I, Béla Kovács, Kootenai County Assessor, recommend a valuation amendment to the following described property:

Parcel #	056200000010	Situs: N. SHORE TRACK, LT1
AIN	115935	
Name	MICHAEL VAN BUSKIRK	
Mailing Address	PO BOX 3554	
City/State/Zip	HAYDEN, ID 83835	

Having determined that the 2022 value on the above-described parcel is erroneous due to no access road.

I hereby recommend the following amendment to the established market value:

Group Code	Original Acres	Corrected Acres	Original Valuation	Corrected Valuation
15 NON			\$95,050	\$5,778

Respectfully submitted,

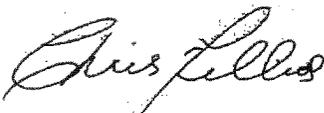


Béla Kovács  
Kootenai County Assessor

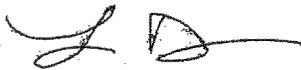
BGK/AHH  
Submitted: 7/18/2022

Chief Deputy Assessor

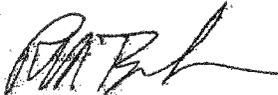
Troy Steiner  
Residential Appraisal Manager



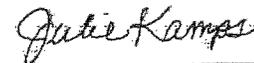
Chris Fillion, Chairman - Signed 7/19/2022



Leslie Duncan, Pro tem - Signed 7/18/2022



Bill Brooks, Commissioner - Signed 7/19/2022

Julie Kamps, Deputy Clerk - Signed 7/19/2022



# KOOTENAI COUNTY

## COUNTY ASSESSOR'S OFFICE

BÉLA KOVÁCS

December 20, 2022

Mr. Michael Van Buskirk  
P.O. BOX 3554  
Hayden, Idaho 83835

SUBJECT: Property Owner's Request For Cancellation of Taxes RE: Parcel AIN 115935

Dear Mr. Van Buskirk:

This is acknowledge that I have received your letter dated December 13, 2022, in which you request the cancellation of property taxes dating back to the year 2007.

Please be advised that any decision to cancel property taxes is a decision that is under the authority only of the Board of County Commissioners. Please see Idaho Statutes, Title 63, Chapter 7, Section 63-711, I.C., and Title 63, Chapter 13, Section 63-1302, I.C.

Therefore, in order to make your request to have property taxes cancelled, you will need to direct your request to the Board of County Commissioners by calling their offices at (208) 446-01613. The Commissioner's Office will likely require you to complete form to make your case by presenting the reasons why you are seeking the cancellation.

Please also be aware that the Idaho State Legislature has established a statute of limitations, which limits the requests of property tax cancellations to no more than three (3) years. For further information, please refer to Idaho Statutes, Title 5, Chapter 2, Section 5-218(4), I.C.

To review these statutes, you can visit the Idaho State Legislature's website at:

[www.legislature.idaho.gov/statutesrules/idstat/](http://www.legislature.idaho.gov/statutesrules/idstat/)

A copy of this letter will be shared with the Commissioner's Office so that they will be aware of your initial request to the Assessor's Office.

If you have further questions, you may certainly call me at (208) 446-1500.

Kind regards,

A handwritten signature in black ink, appearing to read "Bela Kovacs".

Bela Kovacs, Assessor

Cc: Kootenai County Board of County Commissioners  
Property File for AIN 115935



# KOOTENAI COUNTY

## BOARD ADMINISTRATION

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January 30, 2023

Michael Van Buskirk  
PO Box 3554  
Hayden, Idaho 83835

RE: Request for Adjustment of Taxes/AIN 115935

Dear Michael:

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, February 8<sup>th</sup> at 11:00 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)