

Resolution 2023-24
Adjust Taxes to Reflect Circuit Breaker
Lynn F. Burchett Revocable Living Trust
Parcel No. P89100010070/196257

WHEREAS, the Kootenai County Board of Commissioners received a request for adjustment of the 2022 taxes to reflect on the above referenced parcel number, record owner being Lynn F. Burchett Revocable Living Trust, 2402 N. Settlement Trl., Post Falls, Idaho 83854 and

WHEREAS, Ms. Burchett requested the reduction of the 2022 taxes to reflect the Circuit Breaker on the above referenced parcel as Ms. Burchett failed to file by the deadline due to age related ongoing health issues; and

WHEREAS, the Kootenai County Board of Commissioners on February 8, 2023 at a properly noticed meeting, agreed to adjust the taxes for 2022 to reflect the circuit breaker in the amount of \$1,360.00 plus \$44.00 Solid Waste fees and cancel penalties and interest; and

NOW THEREFORE, IT IS RESOLVED that the taxes for the 2022 tax year be adjusted to reflect the circuit breaker and cancel penalties and interest.

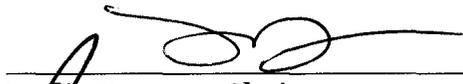
BE IT FURTHER RESOLVED that the Treasurer and Assessor be directed to take appropriate action to effectuate said resolution.

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

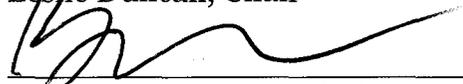
Commissioner Brooks:	Aye
Commissioner Mattare:	Aye
Chair Duncan:	Aye

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 8th of February, 2023.

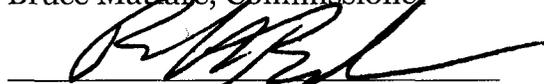
KOOTENAI COUNTY
BOARD OF COMMISSIONERS



Leslie Duncan, Chair



Bruce Mattare, Commissioner

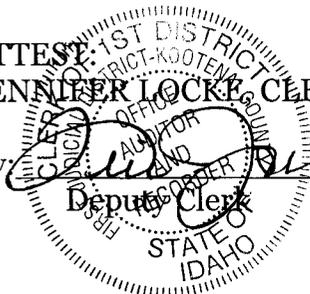


Bill Brooks, Commissioner

ATTEST:
JENNIFER LOCKE, CLERK

By: 

Deputy Clerk



**3. Request for Adjustment of Taxes to Reflect Circuit
Breaker/196257/ Burchette**

Requests for Cancellation of Taxes 2022 Worksheet

Meeting Date: 02/08/2023

Meeting Time: 9:00 AM

AIN: 196257

Name: Lynn F Burchett Revocable Living Trust

Address: 2402 N Settlement Trl

City: Post Falls

Phone number:

Email address:

Has the taxpayer applied for PTR in 2022? No

Has the taxpayer received the benefit prior? Yes

What years? 2009-2014 and 2016-2018

PTR Net Income: \$14,737

PTR Maximum Benefit: \$1360 plus \$44 Solid Waste

VA Maximum Benefit: \$ N/A

Brief Summary of Situation:

Ms. Burchett has been ill and not applied for Circuit Breaker since 2018. Her daughter has requested a break in her taxes this year.

2022 Billed Tax Statement: \$1947.16

PTR Credit: \$1404

VA Credit: \$ N/A

2022 Amount to be paid after adjustments: \$543.16

Is the taxpayer currently delinquent? No

Interest: \$ Late Fee: \$ Fees: \$ Paid: \$973.58 Total Due: 973.58

Additional Information:

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: 219897
 AIN: 196257 Billing Date: 01/09/2023
 PIN: P89100010070 Balance good until: 01/09/2023
 Code-Area: 011000 Last Payment: 12/08/2022

Legal Desc: TREATY ROCK ESTATES 1ST ADD, LT 7 BLK 1

Location: 2402 N SETTLEMENT TRL POST FALLS

Acres: 0.1490

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

LYNN F BURCHETT REVOCABLE LIVING TRUST
 2402 N SETTLEMENT TRL
 POST FALLS ID 83854

Values	Amount	Values Continued	Amount	Exemptions and Credits	Amount
Land Market	165,000			Homeowners Exemption	125,000
Improvement Value	271,618				
				Total Taxable	311,618

Taxing District	Phone	Rate	Total	Spec. Assessments	Phone	Rate	Total
1-KOOTENAI CO	208-446-1600	0.0012271840	\$382.41	457-SOLID WASTE-RES	208-446-1600	0	88.00
210-CITY POST FALLS	208-773-3511	0.0020908120	\$651.53	490-AQUIFER PROT	208-446-1600	0	5.74
225-PF HWY #1-POST FALLS	208-765-3717	0.0001969630	\$61.39				
232-SCHOOL DIST #273-BONI	208-773-1658	0.0003336920	\$103.98				
232-SCHOOL DIST #273-SUPI	208-773-1658	0.0005010440	\$156.13				
232-SCHOOL DIST #273-OTHI	208-773-1658	0.0000100870	\$3.14				
255-KC FIRE & RESCUE	208-777-8500	0.0009897670	\$308.43				
271-COMM LIBRARY NET J	208-773-1506	0.0001441870	\$44.93				
351-N ID COLLEGE	208-769-3340	0.0003826430	\$119.24				
354-KOOTENAI EMS	208-930-4224	0.0000713570	\$22.24				
		- PTR	1360.				
	Current	Prior Year(s)	Interest	Late Fee	Fees	Paid	Total Due
Bill Summary	\$1,947.16	\$0.00	\$0.00	\$0.00	\$0.00	\$973.58	\$973.58

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.

cancellation \$ 1404.

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

LYNN F BURCHETT REVOCABLE LIVING TRUST
 2402 N SETTLEMENT TRL
 POST FALLS ID 83854

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

LYNN F BURCHETT REVOCABLE LIVING TRUST
 2402 N SETTLEMENT TRL
 POST FALLS ID 83854

Bill Number 2022 - 219897
 PIN: P89100010070
 AIN: 196257
 KOOTENAI COUNTY

1ST HALF
 \$0.00
 FULL AMOUNT

\$973.58

December 20, 2022

Bill Number 2022 - 219897
 PIN: P89100010070
 AIN: 196257
 KOOTENAI COUNTY

2ND HALF
 \$973.58

June 20, 2023

023647000000000001

023647000000973587

APPLICATION FOR PROPERTY TAX REDUCTION FOR 2022

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

196257

County	Code Area	Parcel Number	
Section A: 1. Ownership Information (Name, address and ZIP code) <div style="font-size: large; text-align: center;">Lynn Burchett</div> <div style="font-size: x-large; text-align: center; margin-top: 20px;">WORKSHEET</div>		Section B: Eligibility Status As of January 1, 2022, I was (check all that apply) <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind <input type="checkbox"/> Former P.O.W. <input type="checkbox"/> Fatherless or Motherless Minor <input type="checkbox"/> Widow(er): Spouse Name _____ Date of Death _____ <input type="checkbox"/> Disabled (recognizing entity): <ul style="list-style-type: none"> <input type="checkbox"/> Social Security Administration <input type="checkbox"/> Railroad Retirement Board <input type="checkbox"/> Federal Civil Service <input type="checkbox"/> Public Employee Retirement System, not covered by above agencies <input type="checkbox"/> Veteran 10-30% Service-Connected Disability <input type="checkbox"/> Veteran 40-100% Service-Connected Disability <input type="checkbox"/> Veteran Nonservice-Connected Disability with pension 	
2. Social Security Number (Claimant) _____		Social Security Number (Spouse) _____	
3. Birth Date (Claimant) _____		Birth Date (Spouse) _____	
4. As of January 1, 2022, you were: <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Widow(er)/Not remarried			
5. Physical address of the property if different than ownership information. <div style="text-align: center; font-size: large;">2009-</div>			
6. Did you receive a Property Tax Reduction in 2021? 2018 <input type="checkbox"/> Yes <input type="checkbox"/> No			
7. Have you filed a claim on a different primary residence between January 1, 2022 and now? <input type="checkbox"/> Yes <input type="checkbox"/> No Where? _____			
8. Did you occupy your home as your primary residence before April 15, 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No			
9. Did you or your spouse stay in a care facility in 2021? <input type="checkbox"/> Yes <input type="checkbox"/> 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. <input type="checkbox"/> Yes <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> No			
13. This year, you or your spouse will file: (Check all that apply.) <input type="checkbox"/> 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.) <input type="checkbox"/> State income tax return (List state, if other than Idaho: _____) <input type="checkbox"/> Idaho grocery credit form			
14. I certify that my Social Security number and birthdate are correct. <input type="checkbox"/> Claimant <input type="checkbox"/> Spouse		I certify that I am a citizen or legal permanent resident of the United States, OR <input type="checkbox"/> Claimant <input type="checkbox"/> Spouse	
I certify that I am in the United States legally. <input type="checkbox"/> Claimant <input type="checkbox"/> Spouse			
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) <input type="checkbox"/> Yes <input type="checkbox"/> No			
Claimant(s) (Please print) _____		Date _____	
Signature(s) and Relationship _____		Telephone Number _____	
Section C: Income Household Income and Qualified Expenses January 1 - December 31, 2021 Subsection 1 1. Federal adjusted gross income _____ \$ Extension filed <input type="checkbox"/> Yes <input type="checkbox"/> No Subsection 2 Include gross income from all sources not included in Section 1 (taxable and nontaxable) 2. Social Security income/SSI (Claimant) ^{1304 x 12} <u>net</u> \$ <u>15648</u> 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 _____ \$ 7. VA pension or compensation _____ \$ 8. Interest and dividends _____ \$ 9. Railroad retirement _____ \$ 10. Other income (Received from _____) _____ \$ 11. Subtotal (add lines 1 through 10) _____ \$ <u>15648</u> 12. Principal of annuity (Attach contract.) _____ \$ 13. Total of nonreimbursed, paid medical expenses and medical insurance premiums ^{AP} _____ \$ <u>911</u> 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) _____ \$ <u>911</u> 16. Total net income (Subtract line 15 from line 11) _____ \$ <u>14737</u>			
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.			
FOR COUNTY USE ONLY			
Check all that apply: <input type="checkbox"/> Single family <input type="checkbox"/> Sole owner <input type="checkbox"/> Multi dwelling _____ % <input type="checkbox"/> Community property <input type="checkbox"/> Multi use _____ % <input type="checkbox"/> Partial ownership _____ % <input type="checkbox"/> Trust or life estate <input type="checkbox"/> LP, LLC, or Corp. Overall claimant percentage of ownership/use _____ % _____, 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.			
Tax reduction not to exceed: <u>1360</u>		Date: <u>1/9/23 mg</u>	

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

Board of Commissioners

To Whom This May Concern:

My Mom, Lynn F. Burchett is an 83-year-old woman living independently in her own home but cannot afford it. She was unable to pay for her homeowner's taxes this January, so I, her daughter, Lynda Heise paid it for her. I was only able to pay half. She still owes for June the other half and will not have the money to pay that either. Lynn was unable to apply in January for the Circuit Breaker because she has been ill for some time. She had double Pneumonia she was hospitalized for, then came home briefly, and was back in hospital for Covid 19. She is lucky to be alive fighting off both of those illnesses. She came home on 24/7 oxygen, and weak. I needed to assist with all her home care along with Home-Health care that was assigned to her. She was unable to drive or meet her basic needs. She is trying to stay in her own home independent as much as for as long as possible. Lynn has gained back a lot of her abilities, but still needs assistance. I have been helping her go through her bills and when I noticed her payment due for her Homeowner's taxes, I was stressed out. I knew she could not pay for this. She was not able to think clearly at the time to fill out forms or remember to fill out the form to get the break. I am hoping to have forgiveness in this matter. I hope to get my money back to continue to help my mom. I hope to get a break for her for June's payment with this information I am providing you. I will remember to fill out the forms for this year in January to April for a Circuit Break for her this year.

I came down to this office to plead my mom's case: Lynn Burchett and was informed the board had already met on matters, but if I wanted to send this information to the Commission Board, they would meet again in mid-January. I hope this situation can be evaluated.

My Mom last year received \$1381.00 a month for her Social Security. That is all she receives to pay for all her expenses. She has Homeowners Association dues to pay as well, along with Medical and pharmacy bills. That does not include her daily living of food, gas, phone bills, electricity, etc. There is no way she can afford all of this on her own without some form of assistance. This is a too much of a burden for her. She is doing her best to stay in her own home independently. Lynn has worked her whole life and taken care of herself. She needs this (independence) to remain for her well-being. I hope that you can please help us in this matter. Thank you for your time. I appreciate any assistance.

Attached is information regarding her direct deposit of Social Security, her pharmacy bill for the year, and her homeowner dues. You have her homeowner taxes due each year. I hope this can be retroactive to refund what has been paid and assist with the June payment. I will make sure this year we submit the proper information to ask for a break in her taxes for this year.

Sincere Regards,

Lynda Heise: daughter of

Lynn F Burchett (Whom this letter is written for)



KOOTENAI COUNTY

BOARD ADMINISTRATION

January 30, 2023

Lynn F. Burchett Revocable Living Trust
2402 N. Settlement Trl.
Post Falls, Idaho 83854

RE: Request for Adjustment of Taxes/AIN 196257

Dear Lynn:

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 8th 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 black ink that reads "Teri Johnston".

Teri Johnston
Administrative Secretary
tjohnston@kcgov.us