

Resolution 2023-27
Adjust Taxes to Reflect 2022 Casualty Loss/Windstorm Damage
Richard Keith Baugher Living Trust
Parcel No. F8000003008A/AIN 130772

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 Richard Keith Baugher Living Trust, P.O. Box 3141, Coeur d' Alene, Idaho 83816; and

WHEREAS, Mr. Baugher requested the adjustment of the 2022 taxes to reflect a casualty loss on the property due to windstorm damage in January 2021; and

WHEREAS, the Kootenai County Board of Commissioners, on February 8, 2023 at a properly noticed meeting, agreed to adjust the taxes by \$206.72 from \$2,223.29 to \$2,016.57; and

NOW THEREFORE, IT IS RESOLVED that the taxes for the 2022 tax year be adjusted to reflect a decrease in value; and

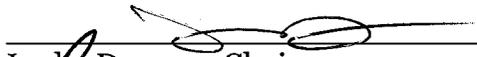
BE IT FURTHER RESOLVED that the Treasurer and Assessor be directed to take appropriate action to effectuate said resolution.

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 day of February, 2023.

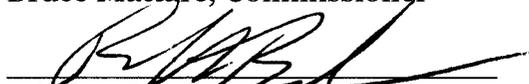
KOOTENAI COUNTY
BOARD OF COMMISSIONERS



Leshe Duncan, Chair



Bruce Mattare, Commissioner



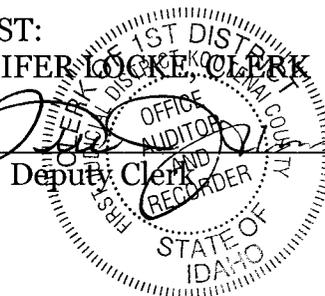
Bill Brooks, Commissioner

ATTEST:

JENNIFER LOCKE, CLERK

By 

Deputy Clerk



**6. Request for Adjustment of Taxes/2022 Casualty
Loss/Windstorm Damage/AIN 130772/Baugher**

2022 Casualty Loss - Cancellation of Taxes Calculation

Name:	Baugher		
Cause of Damage:	Windstorm Yard Damage		
Damage Date:	1/13/2021		
Repairs Completion Date:	6/20/2022		
AIN:	130772		
Per ProVal Sheet:			
Assessed Value of Land:		237150	
Assessed Value of Residential Improvement before Exemption:		<u>335126</u>	No damage in 2022
Total Assesed Value:		572276	
Percentage of Assessed Value attributed to Damaged Residence:			41.4398%
Number of days in 2022 with casualty loss/property damage:			171
Number of days in 2022:			365
Percentage of 2022 that the property had damage:			46.8493%
Per Property Owner:			
Percentage of the Land that was damaged:			50.0000%
2022 Total Property Taxes Due:		2223.29	
Less: Solid Waste Fees		-88.00	
Less: Aquifer Protection Assessment		-5.74	
Equals 2022 Adjustable Taxes		2129.55	
2022 Total Property Taxes Due:		2223.29	
Less: Casualty Loss Reduction		-206.72	
2022 New Tax Amount (with Casualty Loss Reduction)		<u>2016.57</u>	

REQUEST FOR LEGAL ADVICE

Requests to the Prosecutor's Office for legal advice may be submitted only by elected officials or their designees

DATE: 1-17-2023

TO: Kootenai County Prosecuting Attorney, Civil Division

FROM: Leighanna Keiser

DEPARTMENT: BOCC

Question or issue (please be specific as possible): We have a request from Mr. Baugher for a casualty loss - cancellation of taxes for a tree that fell on his home during the January 2021 windstorm. He was granted a casualty loss exemption for 2021 for the damage to his home. His home was completely repaired as of October 2021. Since his yard has not yet been completely restored from the damage, he would like a casualty loss -cancellation of taxes for his 2022 taxes. Please read his attached letter. However, we are not sure if cancellation of taxes applies to his yard. Typical requests are only for homes. Please advise. Thank you.

Requested due date: 1-31-2023 (If less than ten work days, please explain the urgency): _____

Does this request involve any known or reasonably anticipated conflict of interest between the requesting party and the Board of County Commissioners? Y N (If yes, please explain in a separate document.)

Signature: Leighanna Keiser
Title: Administrative Supervisor

For Prosecutor's Office Use	
Request #	Date Received:
Response #	Date Response:
Prosecutor	Due Date:
PA File #	

Leighanna Keiser

From: David Ferguson
Sent: Tuesday, January 17, 2023 2:10 PM
To: Leighanna Keiser
Cc: Lindsay Beitzel
Subject: FW: Request For Legal Advice re Cancellation of taxes due to property damage from storm
Attachments: Baugher Casualty Loss Request.pdf; Request For Legal Advice - Baugher Casualty Loss - Yard Damage.docx

Leighanna,

Cancellation is at the discretion of the BOCC for undue hardship to all or a portion of the "property." Property is all real property, not only a residence.

63-711. CANCELLATION OF TAXES – HARDSHIP AND CASUALTY LOSSES – SPECIAL. (1) Property taxes may be canceled for reason of undue hardship. The commissioners may, at their discretion, grant such cancellation for a specified time period. The commissioners may, at their discretion, cancel taxes on property which has been damaged by an event causing casualty loss to all or a portion of the property when the event occurs after the fourth Monday of June or casualty losses for which the amount of loss cannot be determined until after the fourth Monday of June.

Yours Truly,
/s
R. David Ferguson, II
Civil Deputy Prosecuting Attorney
Office of the Kootenai County Prosecuting Attorney
Stanley T. Mortensen, Prosecutor
451 Government Way
P.O. Box 9000
Coeur d'Alene, ID 83816-9000
(208) 446-1623
(208) 446-1621 (fax)

From: Lindsay Beitzel <lbeitzel@kcgov.us>
Sent: Tuesday, January 17, 2023 10:16 AM
To: David Ferguson <dferguson@kcgov.us>
Subject: FW: Request For Legal Advice re Cancellation of taxes due to property damage from storm

Hi Dave,

Just received the attached Request for Legal Advice from Leighanna regarding cancellation of property taxes due to storm damage.

Thank you,

LINDSAY BEITZEL

12-05-22

Baughen, Richard Keith
218 Fernow Lake Rd.

Got a deduction on taxes last year.
Construction was so busy that they
didn't bring the 2 dump trucks of
dirt for the yard until June 20th -
and level and plant the yard. 2022
this was from the 2 huge trees
and property damage from the
big wind storm.
Could there be some deduction
in taxes for half of the year?

BÉLA KOVÁCS
KOOTENAI COUNTY ASSESSOR
PO Box 9000
451 Government Way
Coeur d'Alene, ID 83816-9000

ASSESSMENT NOTICE
 BUDGET HEARING INFORMATION

THIS IS NOT A BILL.
DO NOT PAY.

2022 Annual - Real Property
 Neighborhood: 6457

06/06/2022

For any questions, please notify the Assessor's Office immediately.
 Assessor's Telephone Number: **(208)-446-1500**

6794*16**G50**0.6375**1/2*****AUTO5-DIGIT 83814
 RICHARD KEITH BAUGHER LIVING TRUST
 210 N FERNAN LAKE RD
 COEUR D ALENE ID 83814-5810



Appeals of your property value must be filed in writing on a form provided by the County by: **06/27/2022 5:00 PM**

AIN: 130772
Parcel: F8000003008A
Tax Code Area: 003000

Parcel Address: 210 N FERNAN LAKE RD
Parcel Description: THEIS SUB BLOCKS 2, 3, 4, 5, LT 8 BLK 3, UNDIV INT IN
 TAX#17075

ASSESSED VALUE OF YOUR PROPERTY

CURRENT CATEGORY AND DESCRIPTION	LOTS/ACRES	LAST YEAR'S VALUE	CURRENT YEAR'S VALUE
20H City res lot/ac	0.2580	153,000	237,150
41H Res imp on 20	0.0000	88,273	335,126
Sub Total:	0.2580	241,273	572,276
Less Exemptions:		120,637	125,000
Net Taxable Property Value:	0.2580	120,636	447,276

BUDGET HEARING INFORMATION

TAXING DISTRICTS	PHONE NUMBER	DATE OF PUBLIC BUDGET HEARING
1-KOOTENAI CO	208-446-1600	08/31/2022 6:00pm
204-CITY FERNAN LAKE	208-818-9053	08/01/2022 5:30pm
228-EASTSIDE HIGHWAY #3-FERNAN	208-765-4714	08/29/2022 9:00am
230-SCHOOL DIST #271-BOND	208-664-8241	06/13/2022 5:00pm
230-SCHOOL DIST #271-OTHER	208-664-8241	06/13/2022 5:00pm
230-SCHOOL DIST #271-SUPP	208-664-8241	06/13/2022 5:00pm
255-KC FIRE & RESCUE	208-777-8500	08/15/2022 4:00pm
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



ADMINISTRATIVE INFORMATION

PARCEL NUMBER F8000003008A
Parent Parcel Number F8000003008A
Property Address 210 N FERNAN LAKE RD
Neighborhood 6457 FERNAN
Property Class 541 541- Imp res lot/tract in city
TAXING DISTRICT INFORMATION
Jurisdiction 28
Area 001
District 003000

OWNERSHIP

RICHARD KEITH BAUGHER LIVING TRUST
PO BOX 3141
COEUR D ALENE, ID 83816
THEIS SUB BLOCKS 2, 3, 4, 5, LT 8 BLK 3, UNDIV INT IN TAX#17075
Section 18 Township 50N Range 03W

Tax ID 130772

TRANSFER OF OWNERSHIP

Table with columns: Date, Name, Doc #, Value. Includes entries for BAUGHER KEITH, BARBER RANDY, SEGER MAKAYLA R, and a 1996 entry.

Printed 01/17/2023 Card No. 1 of 1

RESIDENTIAL

VALUATION RECORD

Table with columns: Assessment Year, Reason for Change, and Valuation (Reval/MktAdj) for years 2017 through 2022.

Site Description

Topography: Level
Public Utilities: All
Street or Road: Paved
Neighborhood: Improving
Zoning: 1 Homesite
Legal Acres: 0.2580

LAND DATA AND CALCULATIONS

Table with columns: Land Type, Rating, Measured, Table, Prod. Factor, Base Rate, Adjusted Rate, Extended Value, Influence Factor, Value.

IMP: IMPROVEMENT INFORMATION

MPW-10/21 Tree fall damage repaired- close permit
JCL-08/20 Eff age to 2000, redrew OMP frt and BK and Conc.
JCL-03/16 Newer windows paint and added stone work to ext est eff ag to 1995
DWB-08/08 Currently listed For Sale by Owner.
SALE 04/01: \$142,000.
LAND: LAND INFORMATION
DRC-07/14 Moved from 4017 to 6457 for 2015
-10 Fernan Lk Rd Adjustment
M: MAINTENANCE
RY21: REVAL
JCL-08/20
SA: SALES ANALYSIS
DWB-11/10
VAY-7/10: Short Sale Sold 4/22/2010 \$ 160,000.

Supplemental Cards

MEASURED ACREAGE 0.2580

Supplemental Cards

TRUE TAX VALUE 237150

Supplemental Cards

TOTAL LAND VALUE 237150

IMPROVEMENT DATA

PHYSICAL CHARACTERISTICS

Style: 12 Avg 1 Story <1989
Occupancy: Single family - Owner
Story Height: 1.0
Finished Area: 1704
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
Stone veneer 1.0

INTERIOR FINISH

Drywall 1.0

ACCOMMODATIONS

Finished Rooms 8
Bedrooms 3
Family Rooms 1
Formal Dining Rooms 1
Fireplaces: 2

HEATING AND AIR CONDITIONING

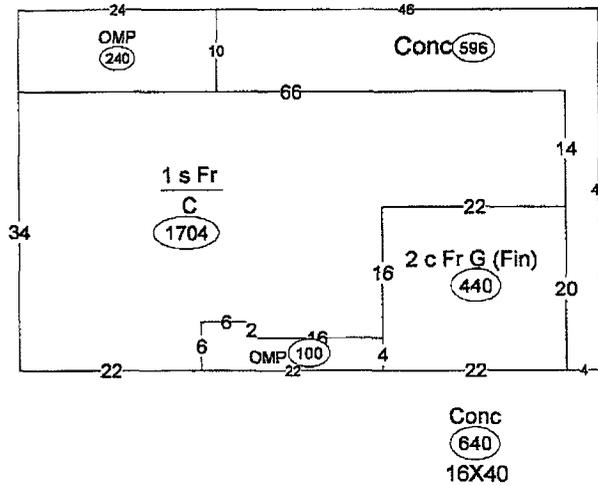
Primary Heat: Forced hot air-gas
Lower Full Part
/Bsmt 1 Upper Upper
Air Cond 0 1704 0 0

PLUMBING

3 Fixt. Baths 2 6
Kit Sink 1 1
Water Heat 1 1
TOTAL 8

REMODELING AND MODERNIZATION

Amount Date



Construction	Base Area	Floor Area	Finished Area	Sq Ft	Value
1 Wood frame w/sh	1704	1.0	1704	128430	

1704 Crawl ---- 0

TOTAL BASE 128430

Row Type Adjustment 1.00%
SUB-TOTAL 128430

0 Interior Finish 0
0 Ext Lvg Units 0
0 Basement Finish 0
Fireplace(s) 3290
Heating 0
Air Condition 3700
Frame/Siding/Roof 8180
Plumbing Fixt: 8 5640

Other Features 2350

Sub-TOTAL ONE UNIT 151590

Sub-TOTAL 0 UNITS 151590

Ext Features 11730

Sub-TOTAL 163320

Quality Class/Grade Avg

GRADE ADJUSTED VALUE 303780

(LCM: 100.00)

SPECIAL FEATURES

Description	Value
D :1CHMASO	640
BASIC	2350
MAS	2650
G01:IF2	5

SUMMARY OF IMPROVEMENTS

Description	Value	ID	Use	Sty Hgt	Const Type	Year Const	Eff Year	Grade	Base Rate	Feat-ures	Adj Rate	Size or Area	Computed Value	Phys Depr	Obsol Depr	Market Adj	% Comp	Value	
D :1CHMASO	640	D	DWELL	0.00	1	Avg	1976	2005	AV	0.00	Y	0.00	1704	303780	7	0	110	0	310772
BASIC	2350	G01	ATTGAR	0.00	1	Avg	1976	2000	AV	23.91	Y	57.19	4x 22	25160	12	0	110	100	24354
MAS	2650																		
G01:IF2	5																		

Data Collector/Date

MPW 10/19/2021

Appraiser/Date

MPW 10/20/2021

Neighborhood

Neigh 6457 AV

Supplemental Cards

TOTAL IMPROVEMENT VALUE

335126

2022 CALENDAR

JANUARY						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

FEBRUARY						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

MARCH						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

APRIL						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

MAY						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

JUNE						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

JULY						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

AUGUST						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

SEPTEMBER						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

OCTOBER						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

NOVEMBER						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

DECEMBER						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Yard Repairs Completed 6/20/2022
 Yard Not Repaired 1/1/2022 - 6/20/2022 = 171 Days

KOOTENAI COUNTY TAX STATEMENT

Steven D. Matheson
 Kootenai County Treasurer
 P.O. Box 6700
 Coeur d'Alene, ID 83816-6700
 208-446-1005

Tax Year: 2022
 AIN: 130772
 PIN: F8000003008A
 Code-Area: 003000

Bill Number: 241911
 Billing Date: 11/16/2022
 Balance good until: 12/20/2022
 Last Payment:

Legal Desc: THEIS SUB BLOCKS 2, 3, 4, 5, LT 8 BLK 3, UNDIV INT IN TAX#17075

Location: 210 N FERNAN LAKE RD COEUR D ALENE

Acres: 0.2580

6246 F8000003008A **AUTO**5-DIGIT 83814 13



RICHARD KEITH BAUGHER LIVING TRUST
 PO BOX 3141
 COEUR D ALENE ID 83816-2519

IMPORTANT

PLEASE READ BOTH BACK AND FRONT

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.

Voter Approved Tracker: <https://www.kcgov.us/509/Treasurer>

Values	Amount	Exemptions and Credits	Amount	Exemptions and Credits	Amount
Land Market	237,150	Homeowners Exemption	125,000		
Improvement Value	335,126				
Total Taxable					447,276

Taxing District	Phone	Rate	Total	Spec Assessments	Phone	Rate	Total
1-KOOTENAI CO	208-446-1600	0.0012271840	548.90	457-SOLID WASTE-RES	208-446-1600		88.00
204-CITY FERNAN	208-818-9053	0.0007114050	318.19	490-AQUIFER PROT	208-446-1600		5.74
228-EASTSIDE HWY #3-FERNAN	208-765-4714	0.0002648800	118.48				
230-SCHOOL DIST #271-BOND	208-664-8241	0.0001904280	85.17				
230-SCHOOL DIST #271-OTHER	208-664-8241	0.0000077290	3.46				
230-SCHOOL DIST #271-SUPP	208-664-8241	0.0007617110	340.70				
255-KC FIRE & RESCUE	208-777-8500	0.0009897670	442.70				
271-COMM LIBRARY NET J	208-773-1506	0.0001441870	64.49				
272-COMM LIB NET-BOND J	208-773-1506	0.0000098170	4.39				
351-N ID COLLEGE	208-769-3340	0.0003826430	171.15				
354-KOOTENAI EMS	208-930-4224	0.0000713570	31.92				
				Urban Renewal	Phone	Rate	Total

Bill Summary	Prior Year	Current	Delinquent	Interest	Late Fee	Fees	Paid	Total Due
	0.00	2,223.29	0.00	0.00	0.00	0.00	0.00	2,223.29

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 option #3 or web at www.kcgov.us Transaction fee will apply.

Keep This Portion

RETURN THIS STUB WITH 2ND HALF PAYMENT

2nd Half Your cancelled check is your receipt.

Please note name or address change on back of statement

Kootenai County Tax Collector
 PO Box 220
 Caldwell, ID 83605

Name _____
 Address _____
 City _____
 State _____ Zip _____
 Phone _____

Note name and address changes below

January 2021 wind storm

Home repaired
completely
10-2021

James Labish 1537

XEROX

Keith Baugher

Senior Customer Service Engineer
Yakima, Washington

Xerox Corporation

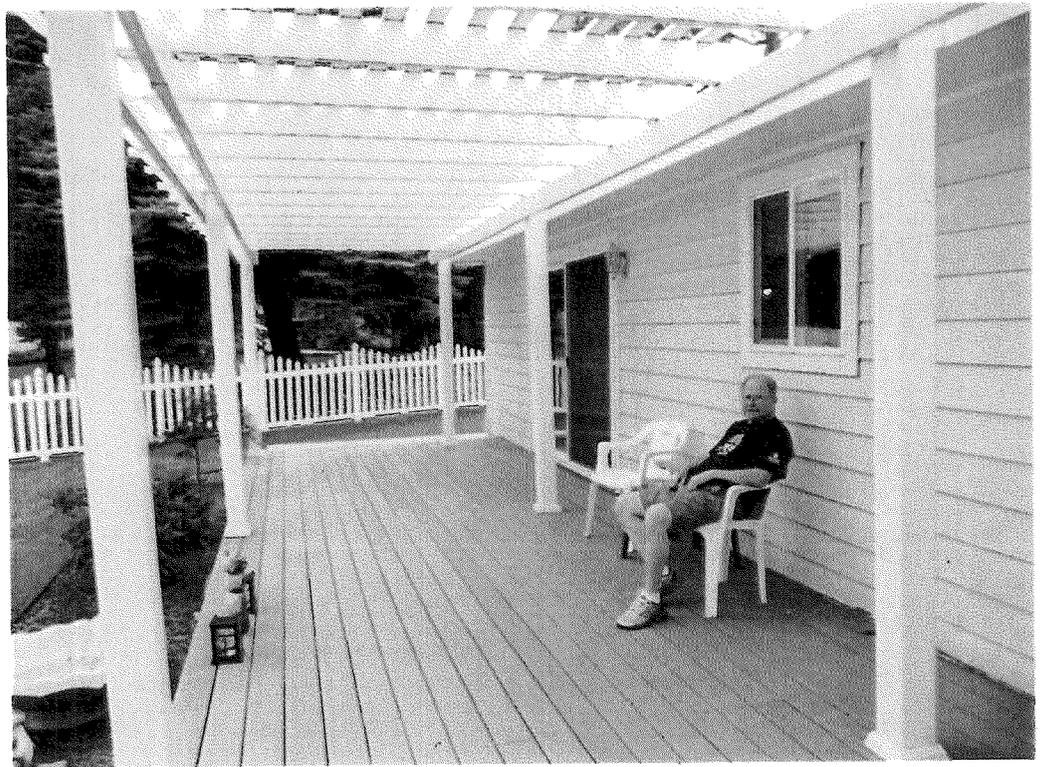
Service: 1-800-822-2979
Supplies: 1-800-822-2200
Billing: 1-800-824-1356
Sales: 509-453-1212

509-833-3847

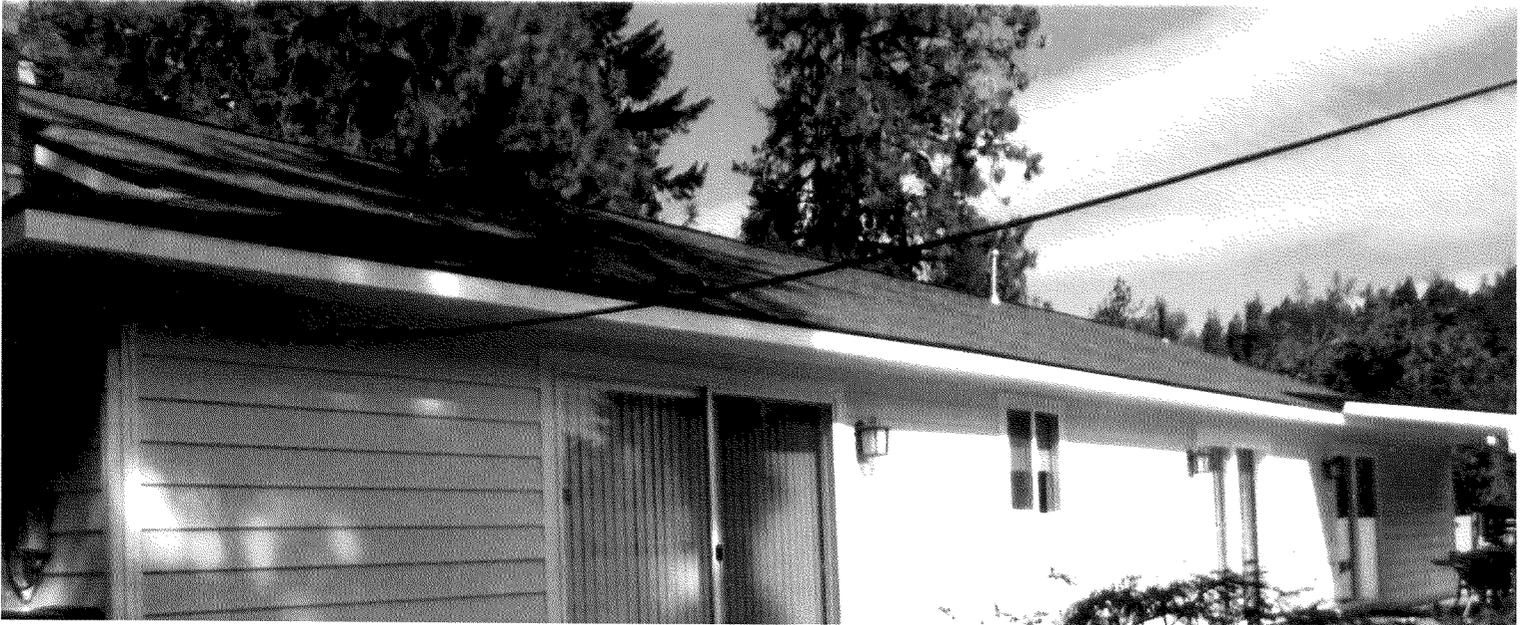
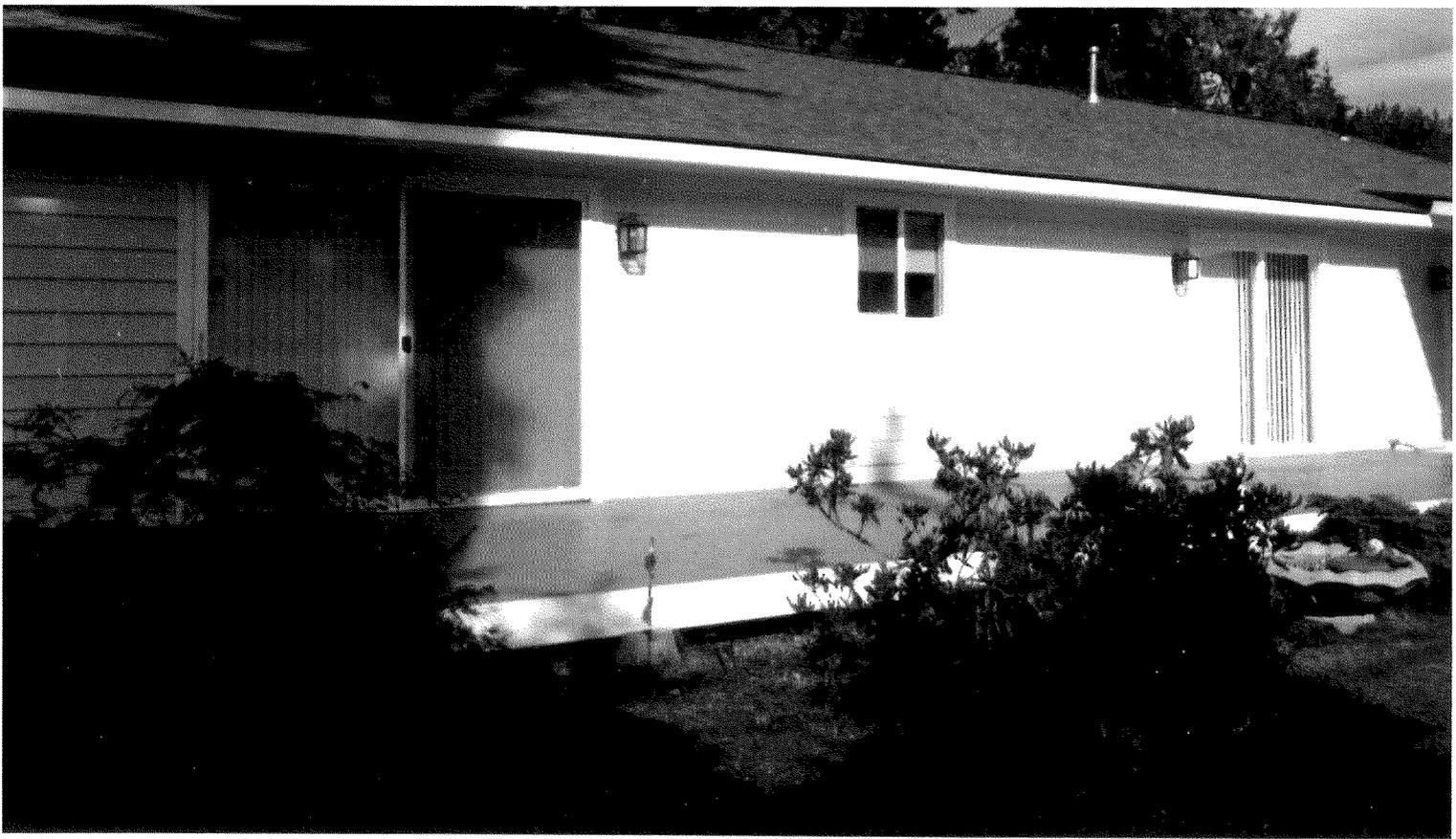


Baughner
January, 2021
Windstorm





Before



After Repairs
Completed
10-2021



KOOTENAI COUNTY

BOARD ADMINISTRATION

January 30, 2023

Richard Baugher Living Trust
210 N. Fernan Lake Rd.
Coeur d' Alene, Idaho 83814

RE: Request for Adjustment of Taxes/AIN 130772

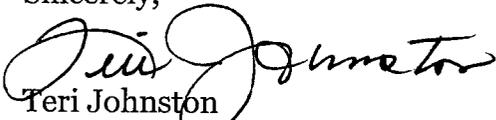
Dear Richard:

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,


Teri Johnston
Administrative Secretary
tjohnston@kcgov.us