

**Resolution 2026-21**  
**Adjust Taxes to Reflect 2025 Casualty Loss/Fire Damage**  
**Paul Westphal**  
**Parcel No. A00000167850/AIN 107122**

**WHEREAS**, the Kootenai County Board of Commissioners received a request for reduction of the 2025 taxes on the above referenced parcel number, record owner being Paul Westphal, 29550 N. Miller Rd., Athol, Idaho 83801; and

**WHEREAS**, Mr. Westphal requested the adjustment of the 2025 taxes to reflect a casualty loss on the property due to fire damage to the home September 4, 2025, and

**WHEREAS**, the Kootenai County Board of Commissioners, on February 11, 2026 at a properly noticed meeting, agreed to adjust the 2025 taxes.

**NOW THEREFORE, IT IS RESOLVED** that the taxes for the 2025 tax year be adjusted to reflect a decrease in value of \$33,219.00; and

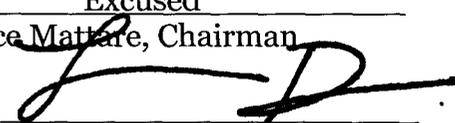
**BE IT FURTHER RESOLVED** that the Treasurer and Assessor be directed to take appropriate action to effectuate said resolution.

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

Commissioner Eberlein: Aye  
Commissioner Duncan: Aye  
Chairman Mattare: Excused

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 February, 2026.

KOOTENAI COUNTY  
BOARD OF COMMISSIONERS

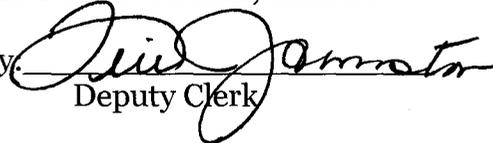
Excused  
Bruce Mattare, Chairman  


Leslie Duncan, Commissioner

  
Marc Eberlein, Commissioner

C: Assessor; Treasurer

ATTEST:  
JENNIFER LOCKE, CLERK

By:   
Deputy Clerk

