Watchmen Voter Guide for Kootenai County Assessor

* Click on each candidate's name to see their completed questionnaire *

	Béla Kovacs	Bob Scott
1 \A(b = t i =	Name: Béla Kovacs – first name pronounced as "Bay-	My name is Robert "Bob" Scott and I'm running for the
1. What is your name, what office	Lah". Both first and last names are Hungarian. There is no	office of Kootenai County Assessor.
are you running for and why are you	translation of the first name, but the last name translates	office of Rootellal County / 63c3301.
running for this position?	to "Smith". I am first-generation American.	Why Am I running?
	Marital Status: Married to my wonderful wife, Monica,	
	for 37 Years	I see a need for change and want to provide the greatest
	Family: 12 Children – All ours – seven boys; five girls; 16	service possible to our taxpayers.
	grandchildren; Three generations of my family live in	and the possible to the tarrent party of the
	Kootenai County – I'm invested in the community with	With the tragic loss of our Assessor, Rich Houser in 2020,
	deep roots here and have "a lot of skin in the game" to	the Assessor's Office has struggled. Historically, the
	keep this an economically viable place to work and a	Assessor came up through the ranks in the office to Chief
	great place to live and play. I would like to see Kootenai	Deputy Assessor then moved into the Assessor's position
	County be an affordable place where my children and	through an election. In our current situation, the County
	grandchildren will be able to buy homes.	Commissioners appointed the Assessor. The taxpayers
	What Office? I am the current Kootenai County Assessor.	deserve a choice, and, in this case, they did not get one.
	In May of 2020, I was nominated as one of three people	
	who were presented by the Kootenai County Republican	To be effective, the Assessor must have a working
	Central Committee (KCRCC) to the Board of County	knowledge of the appraisal practices, be familiar with
	Commissioners (BoCC). This process was in accordance	statutes and regulations governing the assessment process
	with § 59-906, Idaho Code, for an appointment to be	and possess strong leadership skills. I am running for this
	made by the BoCC to fill the remaining term of then	office because the current Assessor lacks experience in
	Assessor, Rich Houser who had unfortunately passed	Property Assessment and his leadership skills are resulting
	away. After public interview, the BoCC unanimously	in a loss of confidence and support of his staff.
	appointed me based on my experience and qualifications.	
	Why Running? I have lived in Kootenai County for 24	DMV appointments and waiting times are too long. Efforts
	years and have seen a lot of growth bringing change. I am	have been made to improve things, however, there still
	concerned of the changes and wish to get involved to	seem to be issues within the office and systems that
	help preserve the attractiveness of this county. In raising	continue to cause lengthy delays.
	a large family as the sole breadwinner, I know what it	
	means to be frugal, and I think that our public servants	
	should do the same. My core values include fiscal	
	responsibility, good stewardship of public dollars to save	
	on budgets and in that way reduce taxes, which match	
	those required to serve as Assessor so I know that I can	
	make a positive difference. There are many issues that	

	our community faces with the recent and unprecedented	
	growth into our County, and I have the background,	
	knowledge, experience, and education and willingness to	
	serve. By the end of 2022, I will have served in the	
	capacity of Assessor for 2.66 years, I have prepared a 5-	
	year plan and I desire to complete the work I began.	
2 What is your aninian of aminant	RESPONSE: Whether local governments should adopt,	I dislike the concept of Eminent Domain. However, I can see
2. What is your opinion of eminent	and make use of, eminent domain is not a topic that is	its usefulness when it comes to government projects that
domain? Under what circumstances	within the scope and purview of the Assessor's Office.	benefit the public. It should only be used for large
do you believe it should be used?	The Assessor's Office does not encounter situations, and	infrastructure projects such as roads, public buildings, and
	is not actively involved in projects, for which it has a need	sanitation facilities. Using Eminent Domain to facilitate
	to apply the power of eminent domain and, therefore,	private development is something I oppose. Private
	any decision concerning eminent domain is not a decision	development is a business. Developers should not have any
	made by the Assessor.	unfair advantage when planning for a new project. If a
	This issue of eminent domain by local governments,	property gets in the way of a proposed project, that
	including using it to assist with private development, is	developer will have to work through the process of
	not simply a "Yes" or "No" topic.	obtaining the property via traditional methods. In other
	Preliminary Consideration: Before responding directly to	words, they must find a way to encourage the property
	this question, it is important to first establish the purpose	owner to sell with terms that benefit all parties.
	and role of government to frame my response and next	owner to sen with terms that benefit all parties.
	to ensure that that we have a common understanding of	
	what is meant by eminent domain. The governmental	
	power of eminent domain is not a power that falls within	
	the purview of the Assessor.	
	(The Remainder of Mr. Kovacs' Answer can be seen in his	
	Questionnaire)	Lucida con a de effecta hortha la cialatora ta aliminata
3. Do you support or oppose forced	RESPONSE: In my work experience I have not been	I would support efforts by the legislature to eliminate
annexation? Why or why not?	involved in any projects that involved forced annexation.	forced annexation all over Idaho. This has been
	Whether government should have the ability to forcibly	accomplished on a limited basis for farmers in Southern
	annex property, it seems that it should be subject to	Idaho. We are fortunate that our local Cities have not
	specifically defined criteria where it can objectively and	exercised the option to force property owners into an
	reasonably be demonstrated to be "in the public's need	annexation situation. However, I feel that decision should
	and interest" and according to established criteria.	be taken out of the city leadership's hands.
	In preparing to respond to this question, I have reviewed	
	the following: (1) § 50-222, Idaho Code (Annexation By	
	Cities); (2) § 31-212, Idaho Code; (3) § 31-1411, Idaho	
	Code.	
	The matter of forced annexation is not a topic that is	
	within the scope and purview of the Assessor's Office.	

The Assessor's Office does not encounter situations, and is not actively involved in projects, for which it has a need for forced annexation, therefore, any decision concerning forced annexation is not a decision that is made by the Assessor. Similar to the issue of eminent domain by local governments, this issue of forced annexation is not simply a "Yes" or "No" topic. My response to this question is similar to the response to eminent domain except that the Idaho State Legislature has established criteria for forced annexation as set forth in statute. The people of the community should work together toward the public good. Like eminent domain, there can be considerable debate between property owners and public policy makers as to what constitutes the public good in any given situation of forced annexation. Forced annexation is a power like any other, that potentially can be abused or miss-used. (The Remainder of Mr. Kovacs' Answer can be seen in his Questionnaire) RESPONSE: Regarding growth and the need for Like most citizens of the County, I've been impacted by **4.** Our county is growing very rapidly, improvements to infrastructure, there is no question that increased traffic. We need to improve our roads and traffic where do you see we need to flow to reduce congestion. We also need to look closely at the recent increases in the population of Kootenai County improve infrastructure and what are have driven a need for increasing and expanding the our water and sanitation systems with emphasis on your suggestions? infrastructure necessary to support the larger population. handling continued population growth. This applies to roads and highways, aquifer protection, waste-water systems and storm sewers collection and treatment systems, solid waste facilities and so forth to support the development of new subdivisions and other facilities. As an example, Clean healthy water and preserving it, is not an option – it is an absolute requirement. Whether local jurisdictions need to make improvements to infrastructure, is not a topic that is within the scope and purview of the Assessor's Office. The Assessor's Office does not encounter situations, and is not actively involved in projects, for which there is a need to make

recommendations for improvements to infrastructure.

	Any decision concerning the need for improvements to	
	infrastructure is not a decision to be made by the	
	Assessor.	
	(The Remainder of Mr. Kovacs' Answer can be seen in his	
	Questionnaire)	
5. Do you support or oppose Urban	RESPONSE: The Idaho State Legislature has enacted Idaho	I support the use of Urban Renewal Districts. They do help
Renewal Districts? Why or why not?	State laws that make provision allowing for local	fund redevelopment of blighted areas of our cities. In the
Nenewar Bistriets. Willy or Willy hot.	jurisdictions to create urban renewal districts URD.	past, I was opposed to URD's being used to fund private
	Specifically, these laws are: (1) Title 50, Chapter 20, Idaho	development. I felt that URD's should only be used for
	Code; (2) Title 50, Chapter 29, Idaho Code; (3) Relevant	projects in run-down areas of our cities. A recent discussion
	sections of Title 63, Revenue and Taxation, Idaho Code;	with a URD specialist changed my mind. There are areas
	(4) Relevant sections of IDAPA 35.01.03 – Property Tax	that need a "kick-start" from cities to get some kinds of
	Administrative Rules (i.e., Rules 225 and 804).	projects off the ground. We need to continue to attract
	According to training provided by the State of Idaho, the	private, commercial development to supply good paying
	intended purpose of a URD is to essentially renew to	jobs. URD's can do just that.
	revitalize and improve an area, subject to the definitions	
	under the law. The theory is that through revitalization,	
	the area will bring in businesses and consumers. The	
	training provided by the State of Idaho indicates various	
	locations where a URD has achieved such a purpose (e.g.,	
	a URD in Twin Falls Idaho which the state points to as	
	creating jobs and revitalizing the local economy there).	
	This is not mentioned here to suggest support for URDs,	
	but it is mentioned here because the State considers this	
	to be a case example where the state suggests that the	
	URD laws worked. The State of Idaho has also suggested	
	that there are also examples where the use of URD as	
	implemented has not meet the spirit and intent of the	
	law.	
	The legislation concerning URDs is not artfully written	
	and can offer potentially a wide degree of interpretation.	
	(The Remainder of Mr. Kovacs' Answer can be seen in his	
	Questionnaire)	

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6. In your opinion, if elected, who do	RESPONSE: By definition, the Assessor is directly	I will be accountable to the citizens that I serve in our
you see yourself accountable to and why?	accountable to the electorate and according to the	County. They elected me to serve their interests and that is
	statutes the Assessor also serves the various customers	what I will do.
,.	(internal and external) as is defined in the Idaho State	
	Laws that set forth the role, duties, responsibilities and	
	obligations of the Office of Assessor. These duties and	
	responsibilities are enumerated by the following: (1) The	
	Idaho State Constitution, Article VII, and Article XVIII,	
	Section 11; (2) § 30-2501, Idaho Code and (3) Throughout	
	Title 63, Revenue and Taxation, of the Idaho Code.; and	
	(4) Relevant sections of IDAPA 35.01.03 – Property Tax	
	Administrative Rules. The Assessor is responsible to the	
	people because our Nation and State have a Republican	
	form of government with duly elected representatives of	
	the people.	
7. The county is rapidly growing as	RESPONSE: State law requires property values be set in a	It is the Assessor's responsibility to provide fair and
are housing prices. If elected, how	fair and uniform manner and at market value. Our job is	equitable values on all taxable property in the County. While
will you assess property values in	to make sure everyone is treated fairly, no "special	I'm sensitive to the concerns of our citizens regarding
regards to keeping property taxes	deals". Would you like it if your property was valued	property taxes, the Assessor's Office has little, if any, control
low?	\$100,000 more than your next-door neighbor who had	over them. Taxes are created by budgets, not assessments.
low.	the exact same model but "knew the right people"? We	Tax increases for the most part come from budget increases,
	strive to make it fair for everyone.	not higher property values. For example, your property
	As for property taxes, there are two considerations: (1)	value could double but if the budgets for the entities that
	The market value which we provide based on our analysis	receive your taxes stayed the same, you wouldn't see a tax
	of property values countywide; and (2) The levy rate (or	increase. The multiplier or levy rate would be reduced to
	"tax rate") and this is determined by budgets adopted by	compensate for the increased values. In the real world it's
	the city, highway district, school district, county, etc. (i.e.,	not quite that simple but this is the basic concept. As your
	by the "taxing districts").	assessor, I will ensure that our office does all it can to set fair
	(The Remainder of Mr. Kovacs' Answer can be seen in his	values and control the Office's budget, which in the end, will
	Questionnaire)	help to minimize taxes.
8. Do you support or oppose	RESPONSE: Again, like the preceding responses in this	While I dislike anything that increases the cost of home
requirements for developers to pay	questionnaire, most of the principles of appraisal, if not	ownership, impact fees are a positive thing. They ensure
for community infrastructure?	all, are taken from the field of economics and	proper funding of infrastructure for developments.
	mathematics. As with the preceding responses, the same	Unfortunately, the new homeowners are saddled with this
	considerations apply here also in terms of the principles	burden in the form of higher home prices. History has shown
	of economics, market forces of supply and demand and	that impact fees are more efficient in raising revenue for

how those are affected by the laws and policies made by infrastructure as compared to property taxes, which often fail to provide sufficient funding for municipal requirements. governmental policies. Many people are saying that growth should pay for itself, and on it's the face value of that statement, such statements sound attractive. The devil is in the detail, however, as the saying goes. Home affordability and cost of living in the community are also concerns and impact fees can be passed along to the home buyers. Construction of a new big box large retailer or a new manufacturing facility will obviously impact traffic and infrastructure in the area where they would be built. These considerations have an impact on value with affect assessed values. Ultimately impact fees translate into costs and to value – which not only means the market value (and therefore assessed value) but also it means "value" to the property owner and the community in terms of the benefit of what is received for the money spent and the effects on the area (sustainability). (The Remainder of Mr. Kovacs' Answer can be seen in his Questionnaire) RESPONSE: As the famed Economist, Milton Freidman This is a subject that has been well debated. From what I **9.** Do you believe the ARPA funds said, "There is no free lunch." There are always "strings" understand, taking the ARPA funds will not create come with Federal requirements that tied to monies, especially federal monies. The question is obligations to the Federal Government now, or in the future. might conflict with Idaho values? whether, or not, the strings are strong enough (i.e., The only conditions are that expenditures must fit the rules Why or why not? How will you whether underlying laws and rules associated with of the program. Not taking the money is not an option. The advocate for the funds to be used accepting the federal funds have enough "teeth" to money comes from our citizens and should be spent here for locally? obligate the local jurisdiction to acquiesce to the federal their benefit. Giving it to other Counties or States would be requirements). The "soft" costs (or indirect costs) that unfair. can be associated with the local jurisdiction accepting federal funds and causing the local government to perform all of the various underlying recipient and subrecipient monitoring, could significantly impact operations. The costs of compliance could be so onerous to the extent any benefit could be outweighed by the added of performing the federal funding requirements. However, given that this question presumes that the federal funding conditions have been satisfied and vetted, then, and this Questionnaire asks how the ARPA

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	funding should be used, then my response is that they	
	should be directed and specifically for the purpose for	
	which the funds were intended in the ARPA language and	
	requirements.	
	(The Remainder of Mr. Kovacs' Answer can be seen in his	
	Questionnaire)	
10. How would you utilize the	RESPONSE: As I responded to the KCRCC Questionnaire, I	My plan would be to continue running on our existing
budget that you manage while being	do describe myself as fiscally conservative. Being the sole	budget and reduce spending where possible. Developing
fiscally responsible?	breadwinner for most of the years in raising a large family	systems and adding technology that reduces labor needs
responsible.	of 12 children, I have had no choice but to be frugal. This	and increases productivity will be priorities.
	necessitated that I be fiscally conservative and have a	
	high degree of frugality to live within our means. In this	
	area also I attribute much of our success to my wife,	
	Monica, for her spirit of discipline and kind tenacity that	
	have served as fine examples to me, our children and to	
	friends, family and the many people we come into	
	contact with. I feel strongly that the government must	
	exercise the same degree of frugality and I reject the idea	
	that the role of government is to grow and become more	
	intrusive in the lives of the people.	
	I know and understand, all too well, how hard it is to	
	work to maintain one's station in life, to say nothing of	
	trying to get ahead. All too often, government	
	bureaucrats and politicians lose sight of frugality when it	
	comes to public spending and instead operate with a	
	mindset that the citizens serve them, and those taxpayers	
	are an endless source of revenue.	
	To the extent that it falls within the purview of my	
	authority, I will work hard to advocate for sensible	
	policies and statutes that are balanced, reasonable, fair,	
	and equitable and which will alleviate excessive burdens	
	on taxpayers and property owners.	

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11. Do you support or oppose the idea of a county manager? Why or why not?	RESPONSE: In the way that it was considered here for Kootenai County, according to the statutes considered by the Study Commission to consider alternative forms of County government, I oppose the idea of a County Manager. Not once did anyone, as far as I can see, present any substantive reasons for a change in the form of County government or for a need to have a County Manager as defined by Title 31, Chapter 52, or Title 31, Chapter 53. Part of the reason that government is bureaucratic, slow, is because of the checks and balances. The reason for having a government with a system of checks and balances (i.e., "due process") is that it was designed to make it difficult for any single special interest group to easily take control to the disadvantage of the others. Most government processes are deliberative in nature. If voter wish to elect candidates to office, then then you first there is a campaign, and the candidates are asked questions and then the voters research and cast votes for to elect the candidate to office – that is a slow and deliberative process. (The Remainder of Mr. Kovacs' Answer can be seen in his Questionnaire)	Commission-Manager governments have become popular in the United States. About 48% of Counties are using this system. The reason for this is that they work. It's a very complex subject but can be summed up. A County Manager takes care of the day-to-day operations of the County. They deal with the multitude of issues that are a part of running the County. County Commissioners are freer to work on public policy and can focus more completely on serving the citizens that elected them. Since coming to work for Kootenai County, I've seen the inefficiencies and inconsistencies of our current system. It's very frustrating to see the employees of the County not be supported by the Commissioners. A County Manager would help by supplying a better link to the employees which could lead to reduced turnover.
12. With the rapid growth of the County, do you think we need more commissioners?	RESPONSE: No, not in my opinion. There are many counties much larger that Kootenai County that have functioned quite well that have had only a Board of County Commissioners that have only three county commissioners. Up until the end of 2023, Spokane County is a much larger county that has operated quite well with a Board of County Commissioners consisting of only three county commissioners. I see no need to increase expenses of the County, nor do I see any acceptable reason to dilute the power of the voters by increasing the number commissioners to more than three.	As the County population grows, it seems sensible to increase the number of Commissioners in order to have fair representation of the citizens. The Optional Forms of Government study is complete, and the Commission's report has been submitted to the Kootenai County Commissioners for their review. A year was spent on research. I will wait to hear the results of this extensive research before I form my final opinion.
13. Do you believe the six Row Officers (assessor, sheriff,	RESPONSE: The six Row Officers (assessor, sheriff, prosecuting attorney, treasurer, coroner, and clerk)	I believe all the current Elected Officials should remain as they are. They must be accountable to the citizens.

prosecuting attorney, treasurer,	should remain elected. The nation founded a	
coroner, and clerk) should be	government of the people, by the people and for the	
appointed or stay elected? Why or	people – a Constitutional Republic, one that has elected	
why not?	representatives who are directly accountable to the	
	people as their good stewards of the powers held in	
	trust.	
	(The Remainder of Mr. Kovacs' Answer can be seen in	
	his Questionnaire)	
14. In your opinion, does the office	RESPONSE: Yes. The Assessor takes and oath to perform	The Assessor adds to the checks and balances of the County
of Assessor provide any checks and	their role, duties, responsibilities, mission and statutory	Government. The position provides an additional voice that
balances amongst the other elected	mandate to ensure that the assessed values are unform,	can help to keep power in balance. There is no group or
officials?	fair and equitable as set forth in statutes.	individual within the County Government that should carry
	Primarily, the Assessor serves as a check on the power of	more control than any other. All the Elected Officials
	the Commissioners when they site as a quasi-judicial	ultimately answer to the voters. This also helps to keep the
	body as the Board of Equalization to hear appeals by	government in balance.
	property owners against the assessed values of their	
	property.	
	The law separates the process of setting values apart	
	from setting levies, apart from setting budgets, apart	
	from billing and collecting of property taxes. Some do	
	not have a direct or indirect impact on others, yet each	
	elected official performs their duties with a focus on	
	their unique mission and statutory mandate and in that	
	way, they serve as checks on the authority of one	
	another.	
15. What is your background and	RESPONSE: I am the incumbent Kootenai County	I have lived in the Inland Northwest for over 32 years and
why do you believe it qualifies you	Assessor and I have served in this role since I was	have resided in Kootenai County for 27 of those years. I
for this position?	appointed unanimously by the Board of County	share a home in Post Falls with my partner of 7 years, Mary
	Commissioners on May 20, 2020. It is a privilege to have	Bidwell. In my leisure time, I enjoy building and flying radio-
	been appointed and serve in the capacity as Assessor	controlled model airplanes, 3-D printing and working on our
	and I am honored to have been given the opportunity to	home and yard.
	serve my County and the community where I live.	I've been blessed with two beautiful children. Lily, 21, is
	Since my appointment, I have diligently worked to learn	about to graduate from college in Arizona and Ryan, 18, lives
	the unique way that the Kootenai County Assessor's	in Coeur d'Alene.
	Office performs its public service for the community and	My working career began at the age of 14. I've owned two
	the various jurisdictions that the Office serves. I have	small businesses and was self-employed for 16 years. Eight
	now served as Kootenai County's Assessor for 20	of those years were running a small auto parts store and
	months and by the end of 2022, I will have served in that	garage and working as a manufacturer's representative

capacity for 2.5 years.

Prior to that, I bring approximately 20 years of experience at the county leadership / administration level. My career in public service began in 1999, as the Purchasing Director of Spokane County and I served in that capacity for 19 years as the County administrative head of Purchasing responsible for all procurements and contracting by the county. The annual procurement volume under my direct authority and supervision was approximately \$70M to \$120M, annually. As further transferrable experience, I hold a Bachelor Science degree in Economics from Arizona State University where I studied political science, economics, monetary policy, econometrics, mathematics and statistics. My Bachelor of Science degree in Economics has suitably prepared me for the role of County Assessor because many of the theories, concepts and principles of economics, mathematics and statistics are applied in the work of property appraisal for the assessment of property.

Over 20 years of experience in real estate has also provided me with the knowledge and skill sets that are readily transferrable to the role of Assessor.

As further information I am including a copy of my resume for of my work history prior to becoming the current Assessor. The resume does not list, but my experience includes 9 years of experience as a Realtor in Denver, Colorado.

selling and servicing high technology equipment to companies like Intel and Hewlett Packard.

As a top producing Realtor for Coldwell Banker Schneidmiller, I worked in both Idaho and Washington for 8 years.

In 2013, I went to work for the Kootenai County Assessor's Office as a Residential Appraiser. In my 9 years with the office, I have progressed through the various appraisal positions and recently was promoted to Lead Appraiser for the Post Falls/Hauser area.

As an Idaho Certified Ad Valorem Appraiser, I have assessed thousands of properties in Kootenai County which has led me to build many relationships and the trust of the taxpayers I meet out in the field. I hear their concerns and with my extensive background, I can explain how the appraisal process works.

With my Real Estate, Appraisal, and business experience, I am confident that I am well qualified to perform the role of Assessor.

I have received the endorsement of Mike McDowell, our past Kootenai County Assessor as well as the endorsement of Joe Johns, past Chief Deputy Assessor. This speaks volumes about the environment in the Assessor's Office right now. These men know the job and believe I'm the right person to get it done.

I look forward to engaging with other Assessors, while working hard for the betterment and common good of our counties.