

Kootenai County Assessor

	Allyson Knapp	Bela Kovacs
<p>1. What is your name, what office are you running for and why are you running for this position?</p>	<p>My name is Allyson Knapp, and I am running for Kootenai County Assessor.</p> <p>I decided to run because I was encouraged by people who understand the importance of this office and believed my background and experience would serve the county well. I have spent more than 30 years as an appraiser, served as Chief Deputy Assessor, and understand both the technical side of property assessment and the responsibility of public service.</p> <p>I am running to bring steady leadership, fair and consistent assessments, and a strong commitment to serving the people of Kootenai County.</p>	<p>Hello, my name is Bela Kovacs. I am the current Kootenai County Assessor and on May 20, 2026, I will have served in this capacity for six years now. On May 20, 2020, I was unanimously appointed as the Assessor to complete the remaining term as a result of the tragic and unfortunate loss of our preceding Assessor. In the November 8, 2022, general election, I was re-elected as Assessor.</p> <p>I am now running again for re-election so that I can complete the work that I began in reforming and modernizing the systems and operations of the Assessor's Office. I have broad support from local Republican leadership in Kootenai County earning a majority of the vote from the KCRCC.</p> <p>On April 14, 2026, we went live with my project Sympatico, a computer system reset. This modernization brings what our community and the development industry have needed for a long time: standardized operations and innovation using low-cost effective tools that reduce costs and improve efficiency.</p>
<p>2. What is your opinion of eminent domain? Under what circumstances do you believe it should be used?</p>	<p>I believe private property rights should be strongly protected. I am not a proponent of government using eminent domain unless there is a clear and necessary public purpose, such as roads, highways, utilities, or other true public infrastructure. Idaho law recognizes public use and requires just compensation when property is taken. When eminent domain is used, it should be limited, necessary, and fair. Projects like Highway 41 expansion show that there are times when public improvements are needed, but property owners should be treated with respect and fully compensated for their loss. It should never be used casually or in a one-sided way.</p>	<p>In general, I am opposed to eminent domain. History shows that the power of eminent domain can be abused and it often is. The ownership of property is a fundamental American right and freedom. The argument that we often hear from proponents of eminent domain is, as they say, 'It will benefit the community'. However, the concept of what 'will benefit the community' can be and is very subjective. Eminent domain, if used, should (in my opinion) be limited to rare situations where the benefit to the community is objectively demonstrated and verified through due process of law and in a way that observes the rights of the property owner. America is a Constitutional Republic and not a Democracy. A Constitutional Republic is rule by law and by elected officers representing the people and the individual rights of citizens are protected against the rule of the mob (which is a pure Democracy of majority rule alone).</p>

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3. Do you support or oppose forced annexation? Why or why not?	As Assessor, my role would be to follow the law, not make annexation policy. Personally, I do not support forced annexation. I believe property owners should have a meaningful voice in that decision and that government should be very cautious about forcing people into something they do not want. Annexation decisions should be transparent, lawful, and respectful of private property rights.	I am opposed to anything that is forced upon the people. The power of annexation (including forced annexation) can be abused and it often is. The ownership of property is a fundamental American right and freedom. The concept of what 'will benefit the community' can be and is very subjective. annexation (including forced annexation), if used, should (in my opinion) be limited to rare situations where the benefit to the community is objectively demonstrated and verified through due process of law and in a way that respects and observes the rights of the minority (in this case the rights of the property owner who is at risk of having their property annexed). Again, America is a Constitutional Republic and not a Democracy. A Constitutional Republic is rule by law and by elected officers representing the people and the individual rights of citizens are protected against the rule of the mob (which is a pure Democracy of majority rule alone).
4. Where do you see we need to improve systems or processes within the assessor's department and what are your suggestions?	<p>I believe the Assessor's Office needs stronger customer service, better transparency, and more consistency in how things are done across the county. Assessments should be accurate, fair, and applied uniformly so property owners can trust that the same standards are being used no matter where they live.</p> <p>I also believe more attention needs to be given to mapping, record maintenance, and making sure all taxable property is identified and placed on the roll in a timely manner. When systems fall behind, it creates inefficiencies and can shift more of the tax burden onto those already on the roll.</p> <p>My focus would be on improving processes, supporting staff, creating better accountability, and making sure the office is running efficiently and serving the public well.</p>	Many (if not most) of the systems and processes used by the Assessor's Office need improvement. An assessor's office is based on three pillars – People; Systems and Data. Each of these are interdependent on one another. A change in one affects or changes the others. The People, the personnel, need to be supported, trained and developed. For these reasons my focus has been since 2020, to address both systems and processes and to have staff standardize work processes and document the processes that they do. This is a monumental project not just because most of it has never been done before me in Kootenai County but also because our State Legislature changes laws each year which means that the systems and processes must change, too. In order to accommodate the change in law. On April 14, 2026, we went live with project Sympatico. After the first week it has gone well. It will bring significant improvements it will significantly reduce strain on staff and enhance accuracy and fairness.

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5. Do you support or oppose Urban Renewal Districts? Why or why not?	<p>I generally do not support Urban Renewal Districts unless they are being used for their original purpose in areas that are truly urban and in need of redevelopment. In established downtown areas, they can make sense and have worked as intended. Idaho urban renewal plans use revenue allocation financing, which redirects growth in assessed value within the district to pay for improvements.</p> <p>My concern is when these districts are used in outlying growth areas where they seem to benefit development more than taxpayers. From the Assessor's Office side, they also require detailed administration and reporting.</p> <p>I believe they should be used sparingly, transparently, and only where there is a clear public benefit</p>	<p>In general, a government program like Urban Renewal has no place in comparatively smaller and rural community like Kootenai County where there really is no blight. Furthermore, it is an unfunded mandate because much of the cost burden to manage and support a Urban Renewal has to be performed by counties (the Assessor's and Clerks Offices and those offices do not receive any extra funding to administer Urban Renewals). Alfalfa fields or former agricultural fields, in my opinion, do not constitute areas of 'blight' or areas that are in need of 'revitalization'. Developers are using Urban Renewal as a tool and mechanism to fuel growth. If this community was a place like Detroit, Michigan, where there are areas that have fallen into ruin and disrepair then perhaps it might be a different matter if there was a need for revitalization. Right now, there is a lot of discussion about managing and controlling growth and Urban Renewals are mechanisms to fuel more growth.</p>
6. In your opinion, if elected, who do you see yourself accountable to and why?	<p>If elected, I would be accountable to the taxpayers of Kootenai County. The Assessor's Office is there to serve the public, and property owners deserve fairness, consistency, transparency, and respect.</p> <p>I also believe the way the office runs is a direct reflection of the person leading it. If the office is doing well, if people are being treated well, and if the work is being done the way it should be, that starts at the top. If elected, I would take that responsibility seriously because accountability for the outcome and the day-to-day operation of the office would ultimately rest with me.</p>	<p>By definition, the Assessor is directly accountable to the electorate and according to the statutes the Assessor also serves the various customers (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.</p>
7. The county population is increasing as are housing prices. Is there anything you would do or recommend to the legislature that would keep property taxes affordable for homeowners?	<p>The Assessor does not control growth, home prices, construction costs, tax rates, or the budgets set by taxing districts. But one change I would support at the legislative level is increasing the Homeowner's Exemption.</p> <p>The current exemption simply has not kept pace with today's housing market. Years ago, when home values were much lower, it provided more meaningful relief. Today, many homeowners are paying taxes on values far beyond what that exemption was designed to address. I would support increasing it so it gives real tax relief to owner-occupied homes and helps keep homeownership more affordable for the people who actually live here.</p>	<p>As a Republican, I favor less government intervention and less regulation. However, there has been a pattern in recent years where the State Legislature has enacted intervention and regulation that that has tended to favor certain classes of property such as commercial, forestry and agricultural properties over residential properties. As a result, there has been a property tax shift away from commercial, forestry and agricultural properties and onto residential properties an that has contributed to higher housing costs. Although I am normally not a proponent of government intervention, occasionally there is a need. For housing possible solutions include increasing the homeowner's exemption and indexing it so that it adjusts to keep pace with inflation. Legislation that deregulates the housing industry or that encourages smart development and homeownership is something that should be considered also, for example, Senate Bills S1279 and S1352</p>

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8. Do you support or oppose requirements for developers to pay for community infrastructure?	<p>If those costs are placed on developers, they are often passed on to the homebuyer, and many people already feel housing prices are too high. If the public pays for the infrastructure, taxpayers end up carrying that burden, and many already feel taxes are high enough. Because of that, I believe those decisions need to be made carefully, with both affordability and fairness in mind. This is not something the Assessor decides, but it is important to understand how those choices affect taxpayers.</p>	<p>Consistent with my preceding response I tend to disfavor regulation. Many people are saying that growth should pay for itself, and on it's the face value of that statement, such statements sound attractive.</p> <p>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.</p> <p>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). Impact fees if they are used must be carefully applied with appropriate involvement and input by the community.</p>
9. How would you utilize the budget that you manage while being fiscally responsible?	<p>I would manage the budget carefully and with respect for the taxpayer. My goal would be to make sure the money is being used where it actually matters, whether that is staffing, training, technology, or improving workflow so the office can run efficiently and get the job done on time.</p> <p>To me, being fiscally responsible means planning ahead, avoiding waste, and making sure every dollar supports the work of the office and the service we provide to the public.</p>	<p>The efficient and effective utilization and management budgetary funding begins with having a frugal mindset to safeguard the public’s interest and money. An elected official must be a good steward over the public funds entrusted to him or her. In government, public officials are dealing with other people’s money (the public’s money) and therefore this requires a higher degree of vigilance and scrutiny. The use of public funds must be based on needs and requirements and should never be based on desire. Elected officials must have oversight of expenditures to ensure that public funds are used properly. Once the funding has been properly budgeted, then competitive price comparisons must be done to ensure that the price is competitive. Care must be taken to create a separation with checks and balances.</p>
10. Do you believe the six Row Officers (assessor, sheriff, prosecuting attorney, treasurer, coroner, and clerk) should be appointed or stay elected? Why or why not?	<p>I believe the six row officers should remain elected. These are important county offices with significant responsibility, and they should be directly accountable to the public. Idaho’s county system has long been structured around elected county officers, which reflects that principle of voter accountability.</p> <p>In my opinion, once those positions become appointed, the process can become too one-sided and too influenced by insiders rather than the people. I believe the public should decide who serves in these roles, not a handful of decision-makers behind the scenes.</p>	<p>The six Row Officers (assessor, sheriff, prosecuting attorney, treasurer, coroner, and clerk) should be and remain elected so that they are accountable to The People because our Nation and State are a Constitutional Republic.</p>

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11. In your opinion, does the office of Assessor provide any checks and balances amongst the other elected officials?	<p>In my opinion, no. The Assessor's Office has a specific role, but it does not really function as a check and balance on the other elected officials. When problems in leadership or performance arise, there are often very limited options for correction outside of public pressure and the election process.</p> <p>I believe there should be stronger accountability across county government, because taxpayers deserve confidence that elected officials are doing their jobs well and serving the public responsibly</p>	<p>All county elected officials are constitutional officers who are independent of one another. To a degree, all elected officials serve as a check and balance amongst the other elected officials. For example, the assessor can be and is a check and balance against the county commissioners in any decision that they might make while sitting as a board of equalization. Idaho Code § 63-511, the assessor may file an appeal with the board of state tax appeals or in district court, for any decision made by the board of equalization if the assessor deems the decision of the board to be illegal or prejudicial to the public interest. In fact this has happened in the recent matter of the appeal concerning a property owner which by their own sworn statement, actually lived in another state while claiming a homeowner's exemption.</p>
12. Is there anything in your personal, business, or career life that would be a conflict of interest in your ability to serve the people of this county?	<p>No. I do not believe I have any conflict of interest that would affect my ability to serve the people of this county fairly and ethically.</p> <p>I understand why people ask about my appraisal work, but if elected Assessor, I would not be appraising properties in Kootenai County while serving in that office. That background gives me valuable experience, but the position comes with clear responsibilities and boundaries.</p>	<p>No. There is nothing in my personal, business, or career life that would be a conflict of interest in your ability to serve the people of this county. Acting as a real estate agent does pose a conflict of interest. In 2020, when I was appointed as Assessor, at that time I ceased all activities as a licensed real estate agent because a person acting as the assessor cannot have any conflict of interest in the official capacity and duty that they perform as assessor.</p>
13. What is your background and why do you believe it qualifies you for this position?	<p>am a Certified Residential Appraiser and have been appraising property in Kootenai County for 30 years. I have held the Certified Mass Appraiser designation, which directly relates to the work of the Assessor's Office. For the past 15 years, I have worked as a Realtor, giving me firsthand knowledge of our local market, neighborhoods, and the factors that influence value.</p> <p>I previously served as Chief Deputy in the Assessor's Office, so I understand how the office runs, how it should run, and what it takes to do the job well. I served as State Political Coordinator for the Idaho Association of REALTORS®, working with legislators on property rights and homeowner issues.</p> <p>I believe this background gives me the experience, knowledge, and leadership needed to serve as Kootenai County Assessor.</p>	<p>: I hold a Bachelor of Science in Economics from Arizona State University, with minor studies in mathematics, econometrics, and statistics. My academic studies included physics and political science and a rigorous foundation in economic theory, quantitative analysis, and statistical modeling. I am a certified property tax appraiser by the State Tax Commission. As the incumbent Kootenai County Assessor, unanimously appointed in 2020 and duly elected in 2022, I have successfully overseen the countywide ad valorem mass appraisal process for five years during some of the most difficult and trying years in our recent history. During this period, I have guided the Assessor's Office through a time of national unrest during a significant influx of record growth in our community and through significant organizational instability that was inherited from a prior administration while maintaining statutory compliance and ensuring fairness, accuracy, and uniformity in property assessments.</p>