

Q&A FAQ SHEET – ALLYSON KNAPP BoE APPEAL AND HEARINGS

Q: WHY DOES THIS MATTER TO ALL OTHER TAXPAYERS?

A: Because granting an exemption without resolving contradictions or without examining additional evidence and proof, unfairly shifts the tax burden onto all other property owners and undermines fairness and protection under the law. The amount might be small; but the principle of fairness is paramount. Favoritism does not afford equal treatment to all taxpayers under the law.

Q: What is the central issue in this case?

A: Whether Allyson Knapp is legally qualified for Idaho's homeowner's exemption in 2022.

Q: Why was Knapp's exemption questioned?

A: Because Knapp's 2022 Idaho tax return declared her a nonresident of Idaho with her primary dwelling place in Washington, directly contradicting other Idaho registrations for the same year (2022).

Q: Which documents matter most under Idaho law?

A: Filed state income tax returns carry greater legal weight than the secondary forms of evidence like driver's licenses, vehicle registrations, or voter registrations. In case of an irreconcilable contradiction additional proof and evidence is reasonable and necessary.

Q: Did Knapp provide proof to resolve the contradiction?

A: No. Knapp refused and failed to provide evidence to clear contradictions. Contradictions create credibility problems. Personal statements of intent are often deemed as self-serving, warranting sworn affidavits from disinterested third parties. The Washington property is ≈10-miles away increasing the potential for "convenience switching".

Q: What are Commissioners required to do in that situation?

A: Commissioners must compel evidence, or else deny the exemption and sustain the Assessor's determination. See [I.C. § 63-502](#) and [I.C. § 31-844](#).

Q: Why have concerns been raised about the BoE's impartiality?

A: The BoE is supposed to serve as an impartial quasi-judicial body. However Mattare and Duncan: **(1)** allowed unequal procedures, including irrelevant testimony from non-owners; **(2)** allowed multiple hearings; **(3)** advocated and gave testimony without being sworn-in; **(4)** gave public commentary on Facebook and YouTube posts while the appeal was still open, pending and yet unresolved; **(5)** denied closing arguments to the Assessor; and **(6)** granted the exemption without requiring proof or evidence.

Q: Was an investigator used? If so, why?

A: No. An "investigator" was not used. A process server was used. The process server was selected from the publicly posted list on the Kootenai County Sheriff's website. See this link: <https://www.kcsheriff.com/DocumentCenter/View/473/Private-Process-Servers-in-Kootenai-County>

Q: Why was a process server used?

A: The situation is extraordinary requiring utmost care, and it necessitated ensuring that notice was timely delivered to the property owner first, before it could be leaked from others. Process servers provide the highest level and most reliable form of delivery assurance, including timely delivery and ensuring that the delivery of sensitive information is made directly to the specified person before others.

Q: Who paid for the process server?

A: The expense is an actual and necessary expense in the operations of the Assessor's Office. It is an expense paid out of the budget of the Assessor's Office. [Idaho Constitution, Art, XVIII, Sec. 7.](#)

Q: Why was the Assessor involved?

A: The Assessor is always involved - he is responsible for the office. The Assessor was no more, and no less, involved in this matter, than in any other matter in the Assessor's Office. The Chief Deputy Assessor made the request under [I.C. § 63-3077](#). The Assessor made the public record requests. The public records and tax filings speak for themselves. Whoever pulls the public records cannot change the records, nor can it possibly change the outcome of the investigation.