



KOOTENAI COUNTY

COUNTY ASSESSOR'S OFFICE

BÉLA KOVÁCS

Rebuttal to North Idaho Republican's (NIR's) Smear Campaign

1. **NIR's False Claim:** Commissioners “forced” to restrain assessor who exceeded his authority.

Here's the reality...

NIR's framing is false and is obviously worded to mislead.

As Assessor I did not exceed my authority; I performed a mandatory statutory duty. Idaho law requires assessors to verify eligibility of homeowner's exemptions and remove those when objective evidence shows ineligibility. An assessor cannot “strip” exemptions at will—As Assessor, I made an administrative determination based on a factual analysis of public records and tax filings (sworn statements) all as made by Allyson Knapp. My determination was subject to appeal. That is exactly what occurred here. The Board of Equalization was not “forced” to act—but it failed to follow the law governing appeals, evidence, and burden of proof. The Mattare's and Duncan's decision is also subject to appeal—by anyone.

2. **NIR's False Claim:** The exemption removal targeted a political opponent.

Here's the reality...

This NIR claim is a false and inflammatory allegation, unsupported by any evidence.

The investigation began because multiple objective indicators and public records (including sworn income tax filings) showed contradictions that are fatal to Knapp's exemption claim. Knapp was Chief Deputy Assessor. Granted, that was only for 9 months—but Knapp should have known that she can't apply for the residency exemption in a year when she also filed tax returns declaring herself to be a non-resident for that same year. Political candidacy does not immunize anyone from tax law, nor does it suspend the Assessor's statutory obligations. Idaho law does not create a “political opponent exemption” from compliance.

3. **NIR's False Claim:** Declaring Knapp “not an Idaho resident” would have disqualified her from office.

Here's the reality...

This NIR claim is legally incorrect and deliberately misleading.

The Assessor made no determination about voter eligibility or ballot access. The sole issue was eligibility for a property tax exemption, which is governed by separate statutes and standards. Residency for income tax, property tax exemptions, and elections are distinctly separate legal regimes. Suggesting that I as Assessor, tried to “disqualify” a candidate is a false causal leap designed to inflame voters. NIR's claim is hyperbole and is just not true.



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4. **NIR's False Claim:** Routine proof (driver's license, voter registration, vehicles, utilities) was sufficient.

Here's the reality...

This NIR claim is ignorant of Idaho law.

Under long-standing Idaho Supreme Court precedent and Tax Commission decisions, these items are secondary or "minor" factors. They do not control domicile and cannot override sworn income tax returns or long-term objective conduct. Filed income tax returns—signed under penalty of perjury—are treated as highly probative admissions against interest. That means the admission is so damaging to the appellant's own financial self-interest that there is assuredly no recovery—unless the BoE decision was made for political reasons. Here, Mattare and Duncan inverted the legal hierarchy by elevating minor factors and disregarding primary evidence. Their decision is illegal and appealable and against the public interest.

5. **NIR's False Claim:** The Assessor launched an "extraordinary investigation".

Here's the reality...

This NIR claim is demonstrably false.

The Assessor relied only on public records from government agencies and tax information provided by the Idaho State Tax Commission under statute—this was done to apply to the legal standard of review. No private surveillance occurred. No unlawful demands were made. Using a process server for notice was lawful, prudent, and designed to ensure actual delivery, especially where P.O. Box mail delivery was uncertain. This is a higher—not abusive—standard of notice.

6. **NIR's False Claim:** Personal records like Amazon purchases and neighbor affidavits were demanded.

Here's the reality...

This NIR claim is a gross distortion of the facts.

These items were referenced as examples of evidence the taxpayer could voluntarily offer to resolve contradictions, not demands, and certainly not requirements. Knapp refused in writing to provide substantive evidence. Substantive evidence would have had to be credible and not self-serving. Despite there being no substantive evidence to clear up the contradictions, Mattare and Duncan overturned the ineligibility when Knapp's refusal should have normally resulted in sustaining the Assessor's determination and removing the HOEX.



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7. **NIR's False Claim:** The Assessor admitted no evidence would change his determination.

Here's the reality...

This NIR claim is false and taken out of context.

What I as Assessor correctly stated is that post-hoc statements or secondary documents cannot override sworn tax filings covering the same time period. That is a statement of law, not obstinance. Objective evidence could have changed the outcome—had it existed. None was found to exist in the public records, and none were provided by Knapp. Knapp stated she amended her 2023 and 2024 tax returns; but said nothing of the 2022 tax return which is the controlling year. Amended tax returns cannot, and do not, change the history.

8. **NIR's False Claim:** Former staff called the effort “egregious” and “petty”.

Here's the reality...

This NIR claim is anonymous hearsay, not evidence.

Administrative decisions are not governed by staff opinions, political commentary, or emotional reactions. Administrative decisions are governed by facts, statute, rule, precedent, proof, and sworn statements – like contradictory tax returns. Anonymous character attacks have zero credibility, zero legal relevance and are used by the NIR solely to smear.

9. **NIR's False Claim:** The Board was “forced” to overrule the Assessor.

Here's the reality...

This NIR claim is a false and reckless disregard of the truth.

The Commissioners were not forced to do anything. The Commissioners failed in their duty. Idaho law places the burden of proof on the taxpayer. The Board has subpoena power and authority to compel evidence. It refused to use that authority, allowed unsworn testimony, acted outside statutory timeframes, and it advocated for the appellant. That is dereliction of duty, not restraint. The Board's conduct is a repeat in their abuse of discretion. The “Board of County Commissioners is an inferior tribunal” (Gorman v. Board of Commissioners of Boise County) and is known to “act in oppression that flows from party rancor, personal spleen, enmity, and grudge” (La Brosse v. Board of Commissioners of Boundary County).



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10. **NIR's False Claim:** Special diligence is required when a political opponent is involved.

Here's the reality...

This NIR claim fails to comprehend reality – it misapplies and inverts this standard.

True diligence requires *greater* adherence to law and evidence, *not relaxing standards or granting special treatment*. If anything, political sensitivity requires *more rigor*, not less. Bruce Mattare and Leslie Duncan did the exact opposite of what they should have done.

It is worth repeating: The “Board of County Commissioners is an inferior tribunal” (Gorman v. Board of Commissioners of Boise County) and is known to “act in oppression flowing from party rancor, personal spleen, enmity, and grudge” (La Brosse v. Board of Commissioners of Boundary County).

11. **NIR's False Claim:** NIR claimed the Assessor's determination was an abuse of power and a “political kill switch”.

Here's the reality...

NIR's claim is false rhetoric and political demagoguery.

The Assessor exercised routine statutory authority, subject to appeal. The true abuse occurred when commissioners ignored evidence, violated protocol and procedures, and substituted their conjecture and speculation before evidence and the law. Calling lawful tax enforcement, a “kill switch” is sophistry and demagoguery, and it is certainly not Republican conservatism. NIR's political hack job betrays their true character and true colors – Which is most certainly not RED!

12. **NIR's False Claim:** Taxpayers were exposed to liability because of the Assessor.

Here's the reality...

NIR's claim reverses reality.

Taxpayer exposure arises from illegal decisions, not from lawful ones. By disregarding controlling evidence and procedure, the Mattare and Duncan—not the Assessor—created legal exposure and litigation risk. As Assessor, my actions were legally defensible, factual and evidence-based. The actions and decision made by Bruce Matatre and Leslie Duncan is what created the legal exposure and that is why the litigation hold was placed on their records.



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13. **NIR's False Claim:** This reflects misuse of a \$109,000 office.

Here's the reality...

This NIR claim is irrelevant – the Assessor's salary has nothing whatever to do with this issue. The Assessor's salary is completely irrelevant and mentioned solely to provoke resentment. What does matter is whether any officeholder faithfully executes the law. In this case, the Assessor did exactly that—while Bruce Mattare and Leslie Duncan did not.

14. **NIR's False Claim:** Conservatives should oppose this conduct.

Here's the reality...

This NIR claim is, again, false and it evaporates when examining the evidence and facts. True conservatism demands rule of law, equal treatment, and accountability. Granting tax benefits without proof, ignoring sworn filings, substituting inferior evidence in place of controlling evidence and granting favors to political insiders is antithetical to conservative principles. What occurred here by Mattare and Duncan is not restraint of power—it is selective enforcement and political favoritism.

Closing Statement

This article is not journalism.

It is political advocacy, built on legal errors, factual omissions, and emotionally charged mischaracterizations.

The Assessor followed the law.

The taxpayer refused to meet her burden.

The Board failed its duty.

That is the record.

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