



KOOTENAI COUNTY

COUNTY ASSESSOR'S OFFICE

BÉLA KOVÁCS, ASSESSOR

MEMORANDUM / Press Release

February 20, 2023

To: Bruce Mattare, Commissioner
Leslie Duncan, Commissioner
Bill Brooks, Commissioner

From: Bela Kovacs, Assessor

Cc: The Idaho State Attorney General
The Idaho State Tax Commission
The Idaho Secretary of State

Subject: Response to the February 17, 2023 letter by a Few Unhappy Appraisers

The February 17, 2023 letter sent by a few unhappy appraisers begins by quoting Corinthians 13. It, therefore, seems fitting that my response also begin with a quote from Holy Scripture.

In Exodus 20:16, it is written, *"Thou shalt not bear false witness against thy neighbor."* Indeed, Holy Scripture is so replete with this precept, and it has been so universally accepted everywhere and since ancient times, that it needs no further explanation. In court rooms, the Holy Bible is used to swear-in witnesses to tell the truth, the whole truth, and nothing but the truth, so help them God. The use of the Bible in courtrooms is an invisible and silent reminder of the mistakes once made in an unjust trial some 2023 years ago and the sacredness of truth that ought to be expressed when bearing witness.

Telling the truth is allied to the axiom of, *"innocent until proven guilty,"* that is so fundamental to our system of justice, because hard objective evidence beyond shadow of doubt is necessary to prove any case. Feelings, opinions, conjecture, and anecdotal statements do not rise to the level of objective evidence or proof. Sadly, this ancient precept and admonition to not bear false witness has little to no effect on persons who employ the tactics and means of character assault to accomplish political objectives. The allegations made by these few unhappy appraisers are all without basis or substantiation. They follow a familiar pattern of sophistry in an attempt to discredit me as a duly elected official who has discovered rampant problems in the way that work processes are getting done and not getting done.

In the Kootenai County Assessor's Office, numerous problems have been discovered that need to be addressed. The problems begin with a problematic computer system implementation in 2004-2005 due in part to a decision by a prior Assessor to make customizations. Those system failures were addressed by in-house solutions which only compounded the situation with in-house custom programming and manual and work-a-rounds causing years of waste in public funds, property and manpower, and which have resulted in burdensome processes, delays, missed deadlines, a lack of uniformity and consequently violations, or suspected violations, of a law. These problems need to be resolved and that means processes must be closely examined and re-engineered. In short, change must happen. Under the best of conditions, change is always difficult and the number one reason that organizations fail to change and adapt is due to employee resistance to change. In that sense, there is an entrenched bureaucracy in Kootenai County, and especially among some long-term personnel, that does not want to own-up to the

problems and they do not want change. They do not want these matters to be talked about openly and frankly; but talking about them must happen in order to be transparent and generate support for the needed improvements. Outside agencies need to investigate these matters. In a subsequent and separate correspondence, I will make that formal request.

These issues will not go away. My experience and history as a public servant reveal my tenacity and dedication. As the elected Assessor, I will vigorously pursue these matters to bring them to a successful resolution and I invite all employees to join in ranks to bring about positive change. Indeed, we are making headway, and going further needs the full and complete cooperation of the staff who are willing to serve and who recognize that improvements are needed, rather than remain entrenched in old ways. In that sense, these problems are not unlike the issues I faced in Spokane County.

In the May 20, 2020 video of the Kootenai County Commissioners interview of the three candidates to appoint the succeeding Assessor, then Commissioner Fillios made comments recognizing and acknowledging the problems with the union in Spokane County.¹

In Spokane County, relations between collective bargaining (unions) on one side, and the Commissioners and Executive Leadership on the other side, had soured due to years of budget cuts, furloughs, and stagnated wages, while the Commissioners pursued projects deemed by the union to be expensive and controversial, such as the Spokane Raceway Park. The Purchasing Department was the epicenter because, as a small department, three of the only four Buyers were Union Officers for the courthouse workers union (President, Treasurer and Secretary). The collective bargaining agreement mandated that these union officers be allowed to spend up to 10 hours per month of work time doing union business, meetings and affairs. The Purchasing Department was comparatively smaller than most other departments; but it had a disproportionately large share of union officers. This, combined with personnel issues, adversely impacted procurement projects affecting schedules, causing delays and missed deadlines. This culminated in a \$1.1 Million loss to the County after assigned personnel questionably failed to notify County leadership that the contractor was unable to secure a bond. When the contractor became insolvent, the County lost \$1.1 Million. Other projects also experienced problems and delays due to divided attention, high absenteeism and abuses of leave. Warranted disciplinary action of personnel was met with union grievances and significant push back. Executive leadership directed that all aspects and stages of procurement projects be made visible and tracked on a dashboard and this was the cause of much angst and unrest for the union employees. At the same time, protracted labor disputes and negotiations between the Commissioners and the Sheriff's Deputies' Union also strained relations causing an adverse impact on the County's budget. Beginning in 2011 through 2018, changes in the Executive Leadership of Spokane County, and in various key departments like HR, ushered-in, new Executives and Directors who were prior Union leaders. New personnel in County Executive Leadership and in HR reversed prior stances and became sympathetic to the unions as they sought to make peace; Union staff sought opportunity to move against Management for what they felt were past issues. In 2018, the Commissioners, new Executive Leadership and HR Management sought to curry favor with the unions which culminated in a settlement offer was made for me to resign.

The facts and the record of my service at Spokane County as Purchasing Director are as follows:

1. See letters of references (Exhibit A). Observe (with significance) that the reference letter from Spokane County Risk Manager dates from 2020. Except for public offices, the private phone numbers, addresses and email addresses in some letters have been redacted to preserve privacy.

¹ <https://www.youtube.com/live/D1dReDKZ-R4?feature=share> – Witness the comments made by Commissioner Fillios at 1:10.30 (1 hour, ten minutes, thirty seconds) into the video recording on YouTube.

2. As Purchasing Director for Spokane County, I was responsible for approximately \$120 Million to \$175 Million in annual procurements and contracts (depending on annual budgets and approved projects); for approximately 600-700 projects annually, and for annually monitoring the performance and renewal of roughly 1,100 annual contracts.
3. 19 years of service without any successful protests against public procurement processes.
4. Meticulous oversight of all County contracts and procurements saving millions of dollars.
5. A comparatively small staff of 8 individuals – 4 Buyers and 4 administrative support personnel
6. In the early 2000's, an Executive Assistant to one Commissioner filed a complaint about the extreme volatility of one Purchasing Department employee who was observed in the parking lot as that employee became enraged on a call and screamed obscenities into their mobile phone. This was a matter outside of the purview of my authority, but foreshadowed behavior that would be exhibited in later years by of that same Purchasing Department employee.
7. Good working relations within the department existed from 1999 until about 2007 and for the most part continued thereafter with exception of the aforementioned issues.
8. Starting in 2007, three Buyers became Union Officers – i.e., President; Treasurer; Secretary.
9. Three (3) employees in a small department serving as Union Officers had a significant adverse impact on office productivity. Projects, schedules and deadlines were adversely impacted and delayed due to diverted attention to union business and attendance and leave issues.
10. From 2007 through 2012, budget cutbacks, furloughs and stagnated wages contrasted with high profile projects (e.g., Spokane Raceway Park). The union was strongly opposed to some of these Commissioner projects. The situation became the cause and source of strong tensions between the union and County leadership.
11. The collective bargaining agreement mandated that Union Officials be allowed to spend up to 10 hours per month of work time doing union business, meetings and affairs.
12. 2013-2018 - protracted labor disputes and negotiations between the Commissioners and the Sheriff's Deputies' Union strained relations with major adverse impact on the County's budget.
13. In 2011-2018, changes in the Executive Leadership of Spokane County, and in various key departments, ushered-in new Executives and Directors who were prior union leaders.
14. Employee failures in the Purchasing Department warranted disciplinary and corrective action through Labor Relations, HR and Legal Counsel.
15. Spokane County became entangled in a lawsuit and lost \$1.1 million for one project due to contractor insolvency. The assigned Buyer did not alert anyone that the contractor was unable to post a bond creating financial exposure for the County.
16. Corrective action was successfully stalled and thwarted through the political might of the union.
17. 2013-2018, COO programs and directives were issued by County Leadership to address various issues in the Procurement Department.
18. Executive leadership directed that all aspects and stages of procurement projects be made visible and tracked on a dashboard and this was the cause of much angst and unrest for union employees.

19. New County Executive Leadership and in HR reversed prior stances and became sympathetic to the union; Union staff sought opportunity to move against Management for addressing the issues as had been directed.
20. The new County Leadership wanted to make peace with the Union on various grievances and to settle the dispute with the Sheriff's Deputies Union.
21. Under false accusations and allegations, a settlement offer was made for me to resign.
22. After a number of years of challenge in dealing with union blockades and under duress, the offer to resign was accepted.
23. The decision to not fight, but to leave, was made under duress. It is a decision that I regret.
24. It is an honor to serve in public office which I hold in high regard – whether as a constitutional officer, executive officer, management, or individual contributor in a unionized or non-unionized setting. Serving in public office requires a level of dedication and commitment that does not compare to the private sector.
25. The record of my service reflects my commitment and dedication and tenacity in addressing the issues to make a positive impact on the community.

It is important to understand the nature of governmental procurement and contracting which has as its primary purpose competition, fairness and objectivity of process. The chief complaints nationwide about the public procurement process is that the process is slow and burdensome with bureaucracy and a lot of "red tape." There are several reasons for that. First, the Purchasing Department is a regulatory agency and it must abide by strict processes. Furthermore, in the competitive process the invitation to bid is legally an "offer to buy" and when a vendor accepts that offer by submitting a bid that is the apparent lowest responsible, responsive, bidder, then the governmental entity must award to that contractor; otherwise, there likely will be a costly and time-consuming protest and possible lawsuit. Therefore, the process is largely defensive in nature because vendors work to scrutinize the competitive solicitation documents looking for weaknesses and then they often seek to exploit those weaknesses. This in turn, necessarily slows down the process because much of the work in public procurement is in crafting the technical specifications so that they do not contain such weaknesses that can be exploited. The customer departments have a tactical mission and just want their thing purchased and often they do not understand or appreciate the challenges and they come to resent it. After all, everyone goes shopping on the weekend and so everyone "knows" how to "buy." As a result, it is easy for internal customer departments to become dissatisfied with the procurement process. The customer department is unhappy because, in their mind, it is too slow, too so much work, effort and red tape. The unsuccessful vendors are unhappy because they did not win the bid. The successful vendor is unhappy because they see the competitor's pricing and learn how much money they left on the table (all bids are public after award is made). Nobody is happy. Purchasing often gets a bum wrap and blame . With the change in Spokane County Executive Leadership that occurred starting around 2011-2013, the new position of Chief Operations Officer (COO) was created. The COO's background was in the private sector and the COO apparently did not fully appreciate or understand the deliberative aspects of public purchasing. The COO required visibility of each stage of procurement in a drive to speed up the processes and these initiatives were implemented in earnest at the COO's directive which created much angst and unrest among the Union staff.

In the course of human interaction in all endeavors and in all organizations, it is natural and normal that people develop friendships and alliances, as well as rivalries, opponents and even enemies. That is a simple truth and aspect of life. The COO's inquiry was conducted by former union officers. As part of their

inquiry, they asked me to give names of peers to interview as part of their review. It was later revealed to me that many persons were not contacted. Thus, the inquiry was one-sided and suspect as a union vendetta. This is not meant to be a statement of indictment against the union. In certain places and times, the union has served its purpose. However, like so many things, power too concentrated can, and often is, used for the wrong reasons. As Lord Acton is credited with saying, *"Power corrupts, and absolute power corrupts absolutely."* As Purchasing Director for Spokane County, I was sandwiched between carrying-out the mission and mandate of the Commissioners on one side, while on the other side exacting precision work product and precision timing from union employees who were disgruntled and upset with the projects undertaken by the Commissioners. Their disputes took their toll and I stood in the crosshairs.

Speaking the truth is tied to oaths of office whereby public servants, and especially the Elected Officials, swear on the Bible that they will uphold and perform the duties of office. That is what I have done.

This oath is a commitment that I made to address the issues faced by Kootenai County and specifically, those faced by the Kootenai County Assessor's Office. It is the platform that I ran on for the election and it is the platform upon which the People of Kootenai County voted and elected me to serve as Assessor.

Commissioner Duncan has asked if I have ever heard the quote, *"The only story one hears is the story that one keeps telling."* How true that is! These few employees keep telling the same story, over, and over. The Kootenai County Commissioners keep listening to it and intervening where they should not.

The few unhappy appraiser claim that they work for the People. If that is true, then they need to start listening to the People who voted to elect me, Bela Kovacs, as their Kootenai County Assessor. By the Constitution of the State of Idaho, by state law I, Bela Kovacs, have been duly elected as the leader of the Assessor's Office and as the representative of the People.

The election was decisive and statistically not even close. By no means is this a prideful statement. I am humbled and honored to serve in the capacity of Assessor.

In a separate Memorandum to follow, I will address the February 17, 2023, allegations made by the few unhappy appraisers and various related issues pertaining to the Office of the Kootenai County Assessor.

END – Except for the following letters of references.



Spokane County

WASHINGTON

DEPARTMENT OF RISK MANAGEMENT
STEPHEN R. BARTEL, CPO, ARM-P
DIRECTOR

March 26, 2020

RE: Letter of Reference for Bela Kovacs

Dear Hiring Manager,

It is with full confidence that I recommend Bela Kovacs for a management position within your organization. I believe that Bela possesses the right kind of knowledge and experience that would be required for this position. He has a full, comprehensive understanding of all the key elements involved in successful procurement, financial and personnel management. He has a broad array of experience as he's held all positions related to corporate purchasing.

I first met Bela in 2006, when he held the position of Purchasing Director for Spokane County local government. Over the years, I've had the privilege of working with him on several County-wide improvement projects through his career Spokane County Purchasing Department. This is an individual who works hard always and maintains a high standard of professionalism in all that he does.

Bela is an excellent communicator and is known for being someone who can get to the root of issues, offering up real solutions. He has a great reputation for being dependable. It is no secret that Bela can always be relied upon to do what he says he'll do. His integrity remains unblemished and he is highly respected in his field. There is no doubt in my mind that he has everything it takes and more, to be very successful in your organization.

I highly recommend Bela Kovacs any position in your organization knowing that he'll bring professionalism, knowledge and integrity to the table. Bela would be an excellent addition to your organization. In fact, I genuinely believe that any organization would be fortunate to have him on board and I wish him every success in his new endeavors.

Sincerely,

1033 W. GARDNER AVE, SPOKANE, WA 99260
PHONE: (509) 477-3617 FAX: (509) 477-2681 EMAIL: SBARTEL@SPOKANECOUNTY.ORG

4/17/22, 9:51 PM

Gmail - Kootenai County Assessor- Bela Kovacs



Bela Kovacs [REDACTED]

Kootenai County Assessor- Bela Kovacs

Pepper Smock [REDACTED]
To: Bela Kovacs [REDACTED]

Thu, May 21, 2020 at 4:37 PM

Congratulations Bela!!

I am SO happy for you, and I am happy for our whole Kootenai County that you are our newest and Best Assessor!!

You are the right man for this position Bela and you deserve it.....I received another Character Reference call today about you.....I will not need to return that call!

Congratulations to you and your whole Family Bela....please let me know if and when I may be helpful to you again

All The Best

Pepper Smock

[Quoted text hidden]

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Donald R. Smock
Owner/Broker

May 8, 2019

To Whom it May Concern:

RE: Recommendation for BELA KOVACS

Dear Sirs:

A Windermere colleague of mine, Mr. Bela Kovacs, has applied an employment position in your organization. I know both Bela and his wife Monica very well having worked closely with them in our Post Falls Windermere office for nearly 9 years. Therefore, I believe I am qualified to recommend with confidence Bela to you.

Bela has previously served Spokane County as Purchasing Director for almost 19 years in the public procurement/contracting and has 9 years of experience in real estate contracting. He is dedicated and conscientious with the all-important key attribute of unwavering integrity. Whether accomplishing a work assignment or leading his amazing family, Bela gives more than 100%. He is a fast learner and adapter and is committed to the success of every endeavor he undertakes.

Bela brings people together, whether they are clients, key stakeholders, individual contributors or constituents, which shows confident leadership and is critical in attaining optimal results. He pursues projects with passion and enthusiasm. He knows how to transform a vision into a shared vision, a skill so important in team building!

Therefore, I am confident that if Bela Kovacs is chosen to work on your Team, he will become a trusted, valuable and hardworking role model. He is a good man and a good citizen and I am proud to recommend Bela to you.

Sincerely,



Donald R. Smock, President
Windermere/Coeur d' Alene Realty, Inc
Coeur d' Alene, Hayden, Post Falls, Liberty Lake


Coeur d'Alene Realty, Inc.

1000 Northwest Boulevard, Suite 200 • Coeur d'Alene, Idaho 83353 • Office 208-664-9221 Fax 208-666-1435 • E-mail psmock@cdarealty.com

Marshall Farnell
E. [REDACTED] Street
Spokane, Washington 99203
M: (509) 7 [REDACTED] H: (509) 4 [REDACTED]
[REDACTED]@ [REDACTED]

March 29, 2019

RE: LETTER OF RECOMMENDATION – BELA KOVACS

To Whom It May Concern:

This letter is written as my personal reference and recommendation of Mr. Bela Kovacs.

In March of 1999, when I was the Director of Administrative Services of Spokane County, I hired Bela as the Purchasing Director for Spokane County. Bela worked for me as a direct report from the time he was hired and continued to do so from 2004, I was appointed as the Chief Executive Officer, until my retirement from Spokane County in February of 2016.

As Purchasing Director, Bela served as the administrative head of the centralized and decentralized procurement and contracting functions of Spokane County, and also for the County Reprographics Department and the County's Centralized Mail Center. Bela was responsible for the effective and efficient operations of these departments.

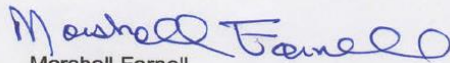
Bela worked closely as a part of the County's leadership team, and he worked with County Commissioners, elected officials, legal counsel and risk management, department representatives and external customers, to win support for projects, accomplish organizational goals and protect the interests of the County. Bela's approach handling highly visible, politically and publicly sensitive, procurements won him accolades from department heads, County Commissioners and from other County elected officials (a difficult accomplishment in the political setting of local government).

Bela's approach with his superiors, peers and direct reports, was respectful and courteous, and diplomatic. Bela led by example. He is a quick study with an ability to quickly understand difficult concepts and complex issues. He is adaptable and offers solutions that can be counted on to meet the objectives of the organization. As a result, Bela became a trusted advisor to the leadership of the County and helped with .

I recommend Bela Kovacs to you because, with his involvement on the team, he will bring the valuable assets of interpersonal relationships, partnership and collaboration, to the benefit of your projects and organization.

If I can be of further assistance, please feel free to call me.

Sincerely,



Marshall Farnell
Former Chief Executive Officer of Spokane County

David T Raymond
[REDACTED]
Spokane, WA 99223
[REDACTED]
[REDACTED]

January 28, 2018

LETTER OF REFERENCE

To Whom It May Concern:

My name is David Raymond and worked for 20 years in the Spokane County Purchasing Department retiring as the Senior Buyer in April 2008.

Mr. Béla Kovács was my Director from March 1999 until my retirement. I was asked to return and served as additional help May 2012 to March 2013.

During my association with Béla he always set an example as a dedicated professional who led and managed by example. His effectiveness was due, in large part, to his ability to maintain a sense of proportion, humor and concern for others.

I found that working with his straight forward leadership style made my work day rewarding, interesting and something I looked forward to. Not only a solid leader and public servant I found Béla to be poised, fair, and totally reliable and honest. And though under continuous pressure and strain he did not compromise on quality, performance or the care of those in the department.

Béla was able to strike a balance between his job, family, outside associations and professional memberships which I found extraordinary in itself because of the many needs and demands made by each and the unselfish and generous attention he was able to pay to all.

In the final analysis Béla's strength of character, clear sense of purpose and a genuine desire to improve his department's performance was an example that was an inspiration to me and the reason I was honored to write this letter of recommendation.

David T. Raymond

Sincerely,
David T Raymond, MBA, BA, CPM
Colonel, USA Retired

4/17/22, 10:04 PM

Gmail - Bela Kovacs - Request For Help with Campaign



Bela Kovacs <easydozen@gmail.com>

Bela Kovacs - Request For Help with Campaign

KATE MCCASLIN [REDACTED]@ [REDACTED].net>
To: Bela Kovacs <easydozen@gmail.com>

Sat, Mar 26, 2022 at 8:37 AM

Hi Bela --the attachment honestly was excellent! I would not have made any edits anyway. Well done!

Yes you can have my endorsement and use it wherever . . . although I am not sure a has been like me will do you much good! 😊
Nonetheless I am happy and proud to endorse you. You are - and always have been - an excellent and dedicated public servant.

Still willing to meet if needed, but honestly it looks like you have everything well in hand!

All the best,

Kate
[Quoted text hidden]

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Kovacs, Bela

From: Harris, Phil
Sent: Wednesday, October 11, 2000 2:24 PM
To: McCaslin, Kate; Kovacs, Bela; Roskelley, John
Cc: Boxer, Francine; Farnell, Marshall
Subject: RE: Thank You For Your Time (Budget Presentation)

i agree

-----Original Message-----

From: McCaslin, Kate
Sent: Wednesday, October 11, 2000 9:41 AM
To: Kovacs, Bela; Roskelley, John; Harris, Phil
Cc: Boxer, Francine; Farnell, Marshall
Subject: RE: Thank You For Your Time (Budget Presentation)

Bela you and your crew do a great job! We made a wonderful decision when we selected you as our manager; we are fortunate you accepted!

Sincerely,

Kate McCaslin

-----Original Message-----

From: Kovacs, Bela
Sent: Tuesday, October 10, 2000 5:38 PM
To: Roskelley, John; Harris, Phil; McCaslin, Kate
Cc: Boxer, Francine; Farnell, Marshall
Subject: Thank You For Your Time (Budget Presentation)
Importance: High

Commissioners,

Thank you for the time and consideration you afforded to Purchasing for our budget presentation today.

We appreciate the support you have given to Purchasing this past year and we are excited to make the re-investments back into our operations through the implementation of the insights, knowledge and numerous innovations culled from the training events that we have attended this year. As technology in Purchasing is continually developing, the ability to learn from others is the best and most cost-effective way for systematic process improvement. A compounding benefit to Spokane County and our taxpayers is that by attending these events we are able to learn from the success and failures of others and doing so eliminates the "re-inventing the wheel."

We look forward to providing our support and services for the upcoming year and we anticipate a heightened level of service through the granting of our budget requests made today.

As a side note I am happy to report that we have planned to implement our very own customer service survey much like that of the Prosecuting Attorney's Office. Actually, we have changed very little from Steve Tucker's and have copied it almost without change (as they say plagiarism is the most sincere form of flattery) as the simplicity and brevity of theirs suit the purpose very well.

We will time our survey so that its release will not coincide with the PA's Office.

<< File: Purchasing Department - Customer Survey1.doc >>

Tom Konis

██████ N ██████ LN

Spokane, WA 99217

April 15, 2022

Letter of Recommendation:

I have known Bela for many years. From our time working together for Spokane County to now when we are both representing our Counties as Assessors.

I started working for Spokane County in September of 1993 as a Residential Appraiser. Bela joined the County in 1999 as the Purchasing Director. While we did not work directly together, the changes he made leading his department helped my office by making it easier to purchase the things we needed to keep our office running smoothly. I always enjoyed the social conversations we had during that time as coworkers. He always seemed concerned about the operations of our office.

After working twenty-six years for Spokane County, I was elected Assessor in 2019. Since Bela became the Kootenai County Assessor in 2020 he and I have worked closely to move each of our offices forward to better serve our taxpayers. I know that Bela has been working hard to embrace new technology that is available to allow his office to be more efficient. Bela and I have collaborated on many projects to better serve our offices and the property owners in our Counties.

Bela during his time at Spokane County was known as a great teambuilder and I am sure he has continued that at Kootenai County. Being a good leader will not only make it easier to hire and train new employees but to retain them, again saving and respecting the taxpayer's money by limiting turnover in the office and training costs for new employees.

Bela has been active in the International Association of Assessing Offices (IAAO). Bela has often asked some very thought-provoking questions of this group of peers to allow him guidance on how other Assessors have solved both value and staffing concerns.

I endorse Bela and recommend you retain him as the Kootenai County Assessor.



Tom Konis

Spokane County Assessor

Hi Bela

Thank you so much for your leadership in getting the new ATM in place in the courthouse. Our citizens will enjoy this new convenience.

Sincerely,

Al Funch

Board of County Commissioners
Spokane County Courthouse
1116 West Broadway Avenue
Spokane, WA 99260



Al French
Spokane County Commissioner
Chair, Board of County Commissioners