

Clorissa Koster for Bonner County Treasurer

1. After reading the IDGOP platform, with what percentage of the platform do you agree? Identify the specific item that you disagree with the most?

100%

2. What is your motivation for running for office?

I genuinely care for Bonner County and its citizens. Property taxes are a burden on many property owners and making sure they are educated in various exemptions that could be available to them, payment plan options, and how property taxes are assessed, calculated, and collected is key. I want to ensure that the office continues to be run with dedication, professionalism, accuracy, and accountability that the citizens of Bonner County deserve.

3. How would you best represent your constituents?

Timely, efficient, and professional service with dedication to providing education regarding options that could be available to each taxpayer in the form of exemption and payment plan options. I will continue to look for ways to accommodate taxpayers when taxes are due in June and December, such as payment drop box availability and longer office hours during these times. I will perform the duties of the office following the laws that are in place. Transparency will always be a high priority.

4. How would you measure the performance or effectiveness of your elected office?

The performance of the Treasurer's Office has been extremely good. Cheryl Piehl runs an office that is dedicated to the taxpayers. She conducts the duties of the office within the statutes that are outlined and performs these duties with professionalism, accuracy, and accountability. I will continue this performance while looking for ways to improve. We can always do better.

5. What are your strongest qualifications?

I know the job and I have done the job. The Treasurer's position is responsible for the billing, collection, and apportionment of over \$70 million in tax dollars as well as the safeguarding of those funds. I have 29 years of direct financial experience within Bonner County, 23 years directly working in the Treasurer's Office and 14 of those years serving as the Chief Deputy Treasurer. As Chief Deputy Treasurer I have made decisions in the absence of the elected Treasurer. I know the Idaho Code that dictates the duties and responsibilities of the treasurer. The remaining 6 years has been with the Bonner County Auditor's Office working as an accountant. In 2019 I was appointed to serve as the Chief Deputy Clerk, which acts as the

elected clerk in his absence, and I have the responsibility of managing all operations of the Elections Department.

6. What rights do you believe the first amendment guarantees?

Freedom of speech and expression of our beliefs, freedom of choice, freedom to establish and exercise religion, and to peacefully protest the government. The first amendment is what defines the fundamentals so that we can choose how we will live our lives.

7. What is your position on spending funds from the federal government?

It is not financially feasible to provide the necessary infrastructure and services that Bonner County citizens need and want, solely on the assessment of property taxes, without the assistance of federal funds. **HOWEVER**, I will not support or encourage the use of federal funds that jeopardize or eliminate our rights under the constitution. Although the Treasurer does not have statutory authority to make decisions or policy regarding federal funds or the county's budget, I will strongly voice my opinion and concerns for things that I do not agree with or believe in.

8. How many BCRCC meetings have you attended since June 2020?

At least 8

9. Do you agree to attend and provide an update on Office "issues" at least quarterly during your term of office? If not, how will you communicate with your constituents? Will you utilize social media? Or send email updates?

Yes. I will also communicate with my constituents through the Bonner County Treasurer's website as well as creating a Facebook page.

10. If there are similarities between your candidacy and another's candidacy, would you be willing to discuss with the other candidate the options for one or the other to withdraw from the race by the official deadline of March 25, so as not to split the conservative vote?

I would consider it if the other candidate had the financial background needed to perform the duties accurately and had the desire to run the office with dedication and professionalism.

11. Critical decisions often require obtaining sound advice, who do you consult and what qualifications and experience do they offer to you and the elected office?

The county's civil attorneys and/or the county prosecutor. They both offer legal guidance. Another source is the Idaho County Treasurer's group. Topics can be discussed with other Treasurers throughout the state discussing and seeking guidance on issues that affect our counties and taxpayers.

12. By priority, name the three most important issues facing the duties and responsibilities of the elected office that you seek?

The safeguarding of county funds, the accurate calculation and billing of property taxes, and the accurate distribution of those funds to the various taxing districts in Bonner County.

13. How might your positions, approaches and solutions differ from other candidates on each of the three issues identified above?

I will differ in the issues noted in question 12 because I know how and have performed these duties. I know the Idaho Code and the directives from the State Tax Commission that dictate how each of these duties must be done. I have the knowledge of the county's financial system and the steps that need to be taken in clearing checks and determining if those checks being presented for payment were issued by the county. I have full understanding of the steps that go into accurately calculating over seventy million in property tax billings and the checks and balances that are required in verifying all data is correct. I have worked extensively with the various taxing districts that are in Bonner County and have performed the accurate distribution of those tax dollars. I will know how to direct my staff, from day one to ensure the duties I am responsible for are being done correctly because I have complete knowledge of what those duties are.

14. How would you define "conservative?" What part of that definition best defines your governing philosophy?

Conservative to me has the meaning of strong social and Christian values, freedom of choice, free enterprise and the opportunity of economic growth and prosperity, limited federal governmental power and limited government spending at all levels. My governing philosophy is defined by limited spending and the belief that those of us in office must practice fiscal responsibility, assessing and collecting funds that are necessary to provide appropriate critical services and functions.

15. Please describe in one paragraph how the “Great Reset” might impact the elected office you are seeking?

People would own nothing. I do not completely know how this could affect the Treasurer’s office, but it would make me wonder if we do not own our property anymore is there still going to be the collection of property taxes? If we are defined by a credit score, will how much you pay in property tax be defined by this score? Will you pay a higher rate for a low score? I am interested in discussing this further and listening to what other conservatives think.

16. Please describe the extent that any special interest entity, organization, corporation, or person finances your campaign, including the names of your highest three campaign donors and the amount donated by each.

There is no organization funding my campaign. I have received a \$500.00 donation from Diana Dawson, \$100.00 each from Helen Newton and Skip Newton and \$100.00 from Cheryl Piehl thus far.

17. Please explain the principle of Lesser Magistrate and how your elected office might participate in such an action?

When the superior or higher civil authority makes an unjust/immoral law or decree, the lower ranking civil authority has both the right and duty to refuse obedience to that superior authority. The refusal to implement vaccine or mask mandates with my employees.

18. Do you believe it is necessary to cite the Constitutional Authority in creating any ordinance, law and regulation?

Yes.

19. Are you willing to watch a 15-minute power point on how to legally keep cell towers out of residential neighborhoods and school zones? If so, when would be a good date, time and location? (call Anne: 208-448-2601)

Yes. I am open to any date, but it would need to be after 5pm during the week or on a Saturday. I would first need to know the location options before I could choose one that best works for me.

20. What is bureaucratic nepotism, and does it exist in the Office for which you seek?

Taking care of your own by giving them special advantages and opportunities not available to anyone outside of your group. No this does not exist in the Treasurer's Office.

21. Do you believe in the philosophy of "go along to get along" / "a no wake zone?" and Who is most strengthened by such a philosophy; Answer from below ____

- a. The elected official in office, or
- b. The employees of the elected office, or
- c. The citizen voter, or
- d. All the above, or
- e. None of the above.

I do not. E. Higher government will be strengthened, and we will all lose.

22. Is there a lack of transparency within the elected office that you seek? If Yes, what remedies do you propose to correct the lack of office transparency?

No, however as an elected official we can always do better with being more informative to our constituents regarding services and information through websites, social media, mail, and newspaper.

23. Please define the difference between a "flat-tax" and a service "fee," and provide an example of each at district, county, or state levels, if any exist?

Flat tax is a single tax rate that is applied to all individuals. State sales tax is a flat tax. A service fee is assessed for services that are provided. Solid Waste and DMV fees are examples of service fees at the county level.

24. What is your view on social equity? How will you apply your view in office?

All citizens should be treated fairly through impartiality and given equal access to all opportunities. Anyone who enters my office will be treated the same and will be given the dedicated service that they all deserve.

25. What is your view on executive orders and mandates? How will you promote that view?

I am against forcing anyone to participate in things that go against their freedoms that are

outlined in the First Amendment under the United States Constitution. I will exercise question #17, Lesser Magistrate.

26. What is Critical Race Theory and what is your position on it?

The teaching that the United States is using social institutions (criminal justice, health and education systems, job, and housing markets) to push rules and procedures, through laws, regulations, and rules, which lead to different outcomes that are based on race. It is also teaching that all whites are racist. CRT must be banned and removed from the education system.

27. Does a tax district's authorization to levy an annual tax, including any portion of a 3% increase, have to be approved by a tax district board vote?

Yes

28. Do you see a conflict of interest regarding the two Commissioners identified as defendants in a lawsuit deciding the issue of whether to "settle," and/or, the amount of settlement in a current slander/libel lawsuit?

Yes

29. What is your official position of publishing a constituents' personal data on-line, considering, physical records already exist in the office for which you seek?

There is the option to do property tax searches already in use on the Treasurer's website. I am not against providing basic information regarding property and tax information for parcels of land within the county since this is public record. Personal information that could put a person at risk of identity theft is not something I would consider.