



IDAHO COUNTY BOARD OF EQUALIZATION Property Assessment Appeal Information

The role of the Board of Equalization (BOE) is restricted to assuring that the assessed market value found by the Assessor is in accordance with the provisions of Idaho Code §63-502. Because of this, the Board has a narrow focus; to determine if the market value placed on your property is fair and accurate.

Appeals should **not** be requested based on the amount of your tax bill or because you cannot afford to pay your property taxes. There are other processes to address these concerns and you may contact our office for more information on tax cancellations or hardship applications. **The property owner / taxpayer has the burden of proof to establish that the Assessor's information is inaccurate, including any determination of assessed value.** See Idaho Code §63-511 for additional information regarding equalization of assessments.

Deadlines for Filing a Property Value Appeal

An appeal of an assessment listed on the property roll must be received on or before 5 p.m. on the fourth Monday of June. An appeal of an assessment listed on the subsequent property roll must be received on or before 5 p.m. on the fourth Monday of November. An appeal of an assessment listed on the missed property roll must be received on or before 5 p.m. on the last Monday of January. The BOE may consider an appeal **only** if it is timely filed.

PLEASE FOLLOW THESE STEPS:

STEP ONE: Have you spoken with the Assessor?

If you have questions about how your property was assessed or disagree with the assessment amount, **the first step** is to meet with a Deputy Assessor from the Assessor's Office. An explanation may answer your concerns or you may provide additional information to the Assessor that may impact your property valuation. The Assessor's Office can be reached at **208-983-2742**.

STEP TWO: Submit Appeal Package

Appeals must be filed on a form provided by the Board of County Commissioners. This form must identify the property owner/taxpayer, the property that is the subject of the appeal, and the reason for the appeal. The appeal form must be **received** in the Idaho County Commissioners' Office on or before 5:00 p.m. on the 4th Monday of June. The County Commissioners' office is located at the Idaho County Courthouse, 320 W. Main, Grangeville, Idaho 83530, and can be reached at 208- 983-2751.

A separate form and any supporting documentation must be submitted for each parcel that is the subject of the appeal. You must provide an original appeal package plus copies for each parcel. The appeal form must be signed by the property owner/taxpayer.

Based on any supporting documentation you submit with your appeal form, the Assessor may request entry onto your property in order to confirm or correct information on which the original assessment and value was based. Although not required, it is advisable to allow access if you believe that erroneous information resulted in the original valuation that you are appealing.

STEP THREE: The Hearing is Set

For appeals that have been timely filed, hearings are set for the next available date. Since the Board of Idaho County Commissioners meets weekly on Tuesday, this means the hearing may be set as soon as the next day if the appeal is received close to the deadline. Because of the potential short turn-around time, please be aware that you will need to have the documentation supporting your appeal ready.

If you are unable to appear in person and wish to appear via telephone, arrangements can be made to allow for a remote/telephonic appearance. Additionally, you may request that the Board of Equalization consider your written appeal with supplemental documentation in lieu of a personal appearance by checking the appropriate box on the appeal form.

STEP Four: The Appeal Hearing (Date and time to be determined by the Board of Equalization)

The property owner/taxpayer may appear in person at a hearing scheduled before the Board of Equalization. **The property owner/taxpayer has the burden** of proving that the valuation of the Assessor is erroneous (*Idaho Code 63-502*). The Board of Equalization evaluates and considers current year assessed **values of properties, not taxes.**

Appeal hearings are approximately 15 minutes in length. If you feel you will need more than 15 minutes, please notify the Clerk at the time of scheduling your hearing.

The order of hearing will be as follows:

- Opening of Hearing and Swearing-in of Witnesses
- Appellant's Case (presentation limited to 5 minutes)
- Questions by the Board and Assessor to the Appellant
- Assessor's Case (presentation limited to 5 minutes)
- Questions by the Board and the Appellant to the Assessor
- Appellant's Rebuttal

The property owner/taxpayer must complete the attached Affidavit to authorize a designated representative. If the property owner/taxpayer is unavailable on the date assigned to hear the appeal, the Board will attempt to accommodate a different date if time allows. If for some reason the hearing cannot be rescheduled, the Board can consider the hearing as a "written" appeal and base its decision on the documentation provided by the appellant. If you indicated on the Property Assessment Appeal Form that you will attend the hearing and fail to appear, it may result in the dismissal of the appeal and may waive any remedies before the State Board of Tax Appeals or other administrative action.

Considerations and Suggestions for Success

- ___ Do you have an APPEAL FORM? (One for each parcel)
- ___ Do you have any SUPPORTING DOCUMENTATION?* (copies for 3 Board members, 1 clerk, 1 Assessor)
- ___ Do you have a COPY of the ASSESSMENT NOTICE?
- ___ Do you have an AFFIDAVIT of the tax payer designating a representative, if needed?

***SUPPORTING DOCUMENTATION**

The Assessor and the Board of Equalization determine the market values of property based on **sales** of comparable properties that occur in the year prior to January 1st of the year in which you have received an assessment that you are appealing. For example, if you received an assessment in May/June of 2023, the only comparable sales that may be considered are those sales that occurred prior to January 1st of the current year. A “**Comparables Form**” is provided should you want to conduct an independent study on comparable.

Supporting documentation may include the following:

- Sales of similar properties occurring prior to January 1st of the current year;
- Copies of Contracts occurring prior to January 1st of the current year;
- Closing statements occurring prior to January 1st of the current year;
- Appraisal by a licensed appraiser done prior to January 1st of the current year;
- Sale price & date of sale (sale must have taken place prior to January 1st of current calendar year);
- Any unique characteristics of your property; or
- Any other information pertaining to the market value of your property.

PROTEST OF VALUATION OR REQUEST FOR CASUALTY LOSS

(I.C. 63-105EE)

This form has to be completed and returned by the fourth Monday in June to:

Idaho County Clerk, Kathy M. Ackerman

320 W. Main Room #5

Grangeville, Id 83530

*NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL

Per Idaho Code 63-501A, this appeal form must be completed in its entirety to be properly registered.

PROPERTY OWNER: _____

TELEPHONE: _____

PROPERTY ADDRESS: _____

LEGAL DESCRIPTION: _____

PARCEL NUMBER: _____

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Explain what you are appealing. PLEASE BE SPECIFIC. (Attach additional pages if necessary.)
Pursuant to Idaho Code 63-502, the function of the board of equalization shall be confined STRICTLY to
assuring that the market value for assessment purposes of property has been found by the Assessor

Date of Purchase: _____ Purchase Price: _____

Value you feel is fair market value: _____

I wish an appearance before the County Board of Equalization: YES _____ NO _____

I will submit written evidence before the 4th Monday in June: YES _____ NO _____

Signature: _____ Date: _____

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DO NOT WRITE BELOW THIS SPACE, FOR COUNTY USE ONLY.
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	Date	Initials
Received by BOE Clerk	_____	_____
Appointment Set	_____	_____
All Copies sent to: BOE Members	_____	Appellant _____

COMPARABLES FORM

IDAHO COUNTY BOARD OF EQUALIZATION

Like Property Sales

Comparables at least 3

Parcel No.

Name:

Like Property sales (Comparable)

	Parcel Number / Address	Total Acres	Sale Date	Sale Price	Comments
1.					
2.					
3.					
4.					
5.					
6.					

Please note: Appellant and Assessor are required to use sales data prior to January 1st of the current year.

Affidavit of Property Owner/Taxpayer

REQUIRED to designate a representative to appear on your behalf at the hearing in the event that you are unable to be attend.

STATE OF _____)

COUNTY OF _____)

The undersigned, being first duly sworn upon oath, testifies as follows:

1. I am over the age of 18 years, I make this affidavit voluntarily, and I am competent to testify concerning the matters stated herein based upon my personal knowledge.
2. I am the property owner/taxpayer of _____.
Parcel Number
3. I hereby authorize the person named below to serve as my representative to appear in person at the Idaho County Board of Equalization hearing concerning this property.

Authorized Representative – Please Print

Dated this _____ day of _____ 20____.

Signature: _____

Printed Name: _____
Property Owner/Taxpayer

SUBSCRIBED AND SWORN before me, a Notary for the State of _____
This, _____ day of _____ 20____.

Notary Public for the State of _____
Residing at: _____

Commission Expires: _____