

Instructions

Use this form to appeal a decision of the County Board of Equalization (BOE). A separate appeal form is required for each parcel assessment being appealed.

Important: This appeal form and any attachments must be **filed with the County Auditor** within **thirty (30) days** after mailing of a decision of the Board of Equalization or pronouncement of a decision at hearing. (Idaho Code Section 63-511)

The following instructions relate to the numbers on the front side of this form.

1. Please print the full name of the person filing the appeal (Appellant's name).
2. Provide the mailing address of the person filing the appeal. The Appellant must keep the Board informed of any changes in mailing address or telephone number.
4. The right to appear and practice before the Board is limited to the following classes of persons.
 - Natural Persons.** A natural person may represent himself or herself or be represented by an attorney.
 - Corporations.** Duly authorized directors or officers of the corporation being represented.
 - LLC.** Duly authorized member of the LLC being represented, or a manager of the manager-managed LLC being represented.
 - Partnerships, Joint Ventures and Trusts.** Duly authorized partners, joint venturers, or trustees representing their respective partnerships, joint ventures or trusts.
 - Authorized Attorneys.** Duly authorized attorneys licensed to practice law in the State of Idaho.
 - Public Officers.** Public officers or designated representatives when representing a governmental agency.
5. If available, attach the envelope, or a copy of the envelope that the BOE decision was mailed in.
6. If an exemption is claimed, please identify the exemption and the applicable Idaho statute.
8. To ensure the appeal is perfected, a copy of the current assessment notice for the parcel assessment being appealing must be attached. If not available, include a statement noting this.
9. The Appellant must specify the total value claim for the parcel, however it is not necessary to allocate the total value between land and improvement components.
10. Enter a summary statement of the reason(s) for this appeal. As desired, you may attach additional documentation to this form in support of the appeal.
11. The appeal must be signed by either the Appellant or a duly qualified representative as identified in no. 4 above.