The Board of Tax Appeals (BTA) hopes this brochure will answer most of your initial questions. We invite you to visit us at www.bta.idaho.gov or to contact us at (208)334-3354 for further information. It is a party's obligation to be informed.

Q. What does the BTA do?

A. The BTA provides taxpayers with an opportunity to appeal initial tax decisions of a taxing authority to an independent decision-maker, i.e., an administrative tax court. Tax payers may present testimony and other evidence to this quasi-judicial board.

Q. When and how can I file an appeal with the BTA?

A. An appeal can be filed after a decision is received from the County Board of Equalization (BOE) in ad valorem cases, or upon receiving certain decisions from the State Tax Commission. Among other requirements, limited time periods apply in which appeals may be perfected. For further information on appealing BOE decisions, see Idaho Code Section 63-511 and for Tax Commission appeals Section 63-3049. BOE appeal forms are available at the BTA's website or the county auditor's office. Tax Commission appeal forms are available from the Board via its website or by request.

Q. What happens after I file my appeal?

A. The Board will notify all parties by acknowledgment letter of its receipt of the appeal. The letter may note further information that is needed from the Appellant, and will contain the assigned docket number. At a later time, the parties are notified by mail of the hearing date, place, and time.

Q. Who will be at the hearing? Is it public?

A. Each party is present. The hearing officer will preside over the hearing. Typically there are 3 to 5 people present. Almost all hearings are open to the public. The hearing officer is responsible for keeping the hearing moving and orderly.

Q. Where will the hearing be held?

A. Most appeals from a decision by the county BOE will be heard in the county where the subject property is located, often at the courthouse. In Ada County, most hearings will be conducted at the BTA's Boise office. In some circumstances it may be possible or necessary to arrange an alternative location for the hearing. For Tax Commission appeals, hearings are generally held in a location close to the taxpayer's business or place of residence.

Q. If I received a reduction in value from the county BOE, and appeal to the Board of Tax Appeals for a further reduction, do I risk losing the reduction already received?

A. Yes. The BTA is not bound by the county BOE decision. The BTA has jurisdiction over the entire assessment, even if only one part is being challenged or focused on. The Board, depending on the facts, may raise, lower, or leave alone the values previously assigned to the land or the improvements.

Q. What happens at the hearing?

A. The assigned hearing officer opens the hearing by making preliminary comments for the record and instructing the parties on the planned hearing procedures. The entire hearing is recorded to provide an accurate record. Individuals testifying are typically sworn in together near the beginning of the hearing. The parties then take turns presenting their cases. The hearing officer will control all aspects of the hearing, insuring parties are not interrupted and that they have an opportunity to ask questions.

Q. What kind of information should I present at the hearing?

A. Each party should be prepared to present everything they wish the Board to consider before rendering its decision. Photographs, maps, appraisals, copies of relevant communications or other documents may be offered as exhibits. Personal testimony or that of witnesses may also be offered into evidence. For property tax appeals, information on compar-able sales such as sale price, date of sale, and property characteristics is helpful for many valuation disputes. New information is allowed and the parties are responsible for presenting any old information.

Q. May I pursue a settlement after my appeal is filed?

A. Settlements occur regularly as opposing parties continue to communicate with one another and exchange information throughout the appeal process. The opportunity for settlement is open throughout the prehearing proceedings and even during the hearing. After all evidence is presented, the record is

closed and the matter submitted for decision. At this post-hearing point, the opportunity for the Board to recognize a settlement is significantly curtailed.

Q. Can I get information from the opposing party before the hearing?

A. Yes. The formal process is called discovery and parties will receive further information on discovery with the acknowledgment letter discussed above. There are specific time limits and other standards for filing a discovery request. Formal discovery must be requested in writing and granted by the Board. Informal communication with another party is permitted at anytime.

Q. How long will it take to receive my decision?

A. The Board must issue all property tax decisions by May 1.

Q. Can my Board of Tax Appeal's decision be appealed?

A. Yes. Board decisions may be appealed to district court.

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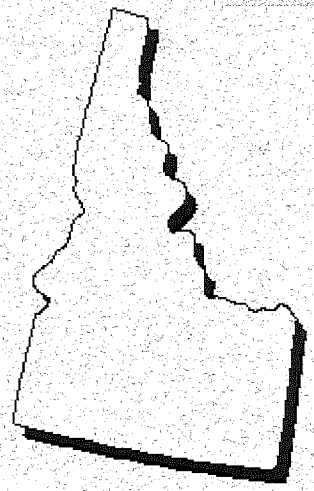
Frequently Asked Questions

State Board of Tax Appeals



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