## Important - Please Read

This brochure is only a general outline concerning the operations of the Board of Tax Appeals. It is not intended to inform you of everything you need to know. It is a party's obligation to be informed and prepared for the hearing and any other Board proceeding. You should do all you can to acquaint yourself with the procedures and rules and to prepare your case for hearing.

You may wish to consult your attorney if you have questions or concerns about presenting your appeal.

April 2013

**Board of Tax Appeals**
3380 Americana Terrace, Suite 110
Boise, Idaho 83706
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# What is The State Board of Tax Appeals?

*State of Idaho*

3380 Americana Terrace, Suite 110
Boise, Idaho 83706

## About the Board of Tax Appeals

In 1969 the Board of Tax Appeals (the Board) was established by the Idaho Legislature. It was created to be an independent administrative tribunal providing impartial and inexpensive reviews of most state and local tax assessment decisions.

- **Jurisdiction.** The Board hears property tax appeals, such as market value and exemption cases, and appeals of most state taxes, like income and sales tax.
- **Balanced Court.** Three Citizen Board Members are appointed to serve on the Board by the Governor. Members have related knowledge and experience, and receive judicial training to aid in their service.
- **Hearings** are held in convenient locations around the state and are typically presided over by one Board Member or one staff hearing officer. Hearings commonly last 1 to 2 hours, affording each party the opportunity to present the information they wish considered, and the chance to ask questions of the opposing party.
- **Representation**. Most parties represent themselves at hearing and in other proceedings. You may be represented by an Idaho licensed attorney. If you don't want to come to hearing alone, you may bring a friend.
- **Written Decision.** Final decisions are usually issued 90-120 days after the adjournment of the hearing. Decisions contain factual findings and conclusions of law that underlie the Board's final decision and order. Two Board Members must concur on a decision before it is released. Ad valorem decisions must be issued by May 1.
- **Appeal Rights.** A party may seek reconsideration of a Board decision or appeal to district court. Fixed time limits and other requirements apply to these options.

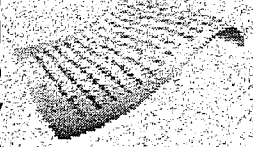
## The Appeal Process

The first step is to file a timely written appeal. An appeal form may be used. For property tax appeals, the form is available from the county auditor and must be filed with the local auditor. Tax Commission appeals are filed directly with the Board of Tax Appeals. All appeal forms are also available on the Board's website at www.bta.idaho.gov.

Upon receipt of an appeal, the Board sends an acknowledgment letter to the parties noting any missing details. Helpful information on appeal procedures will also be provided.

For most appeals, the hearing is the next step. At least 20 days advance written notice of the date, time and place of your hearing is provided. Thorough preparation for hearing is very important. The hearing is the best opportunity for parties to present information they wish the Board to consider.

After the Board reviews the evidence and applicable law, and deliberates, a detailed decision is mailed to the parties. Preliminary appeal instructions are included with the decision.



## This Board is for you!

The Board exists to furnish nonpartisan, convenient, and independent judicial review. The Board's rich diversity of experiences and formal judicial training ensures a fair and professional service.

## For more information . . .

Brochures are available from the Board on "Hearing Procedures" and "Frequently Asked Questions." The parties receive other materials after a perfected appeal is filed.

Visit: www.bta.idaho.gov