

About the Board of Tax Appeals

The State Board of Tax Appeals (the Board) was created by the Legislature in 1969 as an independent state agency to provide impartial and inexpensive reviews of most state and local tax decisions.



- **Board Jurisdiction** covers property tax appeals, such as market value and exemption cases, and also such tax types as the income and sales taxes.
- **A Balanced Citizen Board.** Three Board Members are appointed by the Governor to rotating 3-year terms. Members have related knowledge and experience for the service they perform with the Board.
- **Hearings** are held in convenient locations around the state and are typically presided over by one Board Member or a staff hearing officer. Hearings commonly last from 1 to 2 hours, affording each party the opportunity to present the information they wish considered, and a chance to ask questions of the opposing party.
- **Representation.** Most parties represent themselves at hearing and in other Board proceedings. They have the option of being represented by an Idaho licensed attorney. If you don't want to come to hearing alone, you may bring a friend.
- **Written Decisions** are not issued until several weeks *after* the adjournment of the

hearing. The decisions will contain factual findings and conclusions of law that underlie the Board's final decision. Two Board Members must concur and sign a decision before it is released. Ad-valorem decisions must be issued by May 1 of each year.

• **Appeal Rights** from a Board decision include requesting reconsideration of the Board's decision and appealing to district court. Fixed time limits and other requirements apply to pursuing 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 clerk or the Board and must be filed with the local county clerk's office. Appeals from State Tax Commission decisions are filed directly with the Board of Tax Appeals. An appeal form is available from the Board for these appeals.

The Board then sends an acknowledgment letter to the parties, noting any missing information and providing information on the appeal process.

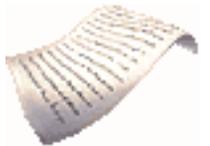
For most appeals, the hearing is the next step. At least 20 days advance notice of the date, time and place of your hearing will be provided. Careful and thorough preparation for the hearing is very important as this is the

best opportunity for parties to present information they wish the Board to consider before making its decision.

Typically it takes several weeks for the Board to review the evidence, deliberate, and reach a decision. Detailed decisions are mailed to all parties by certified mail and include preliminary appeal instructions.

For more information . . .

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



The Board of Tax Appeals has a Web location at:
bta.idaho.gov

A representative of the State Tax Commission or county officials can provide you with an overview on Idaho property tax assessment and appraisal, as well as information on the appeals process and specific laws. The Board encourages continuing communication between litigating parties. County and Tax Commission records can provide you with specific information on your local or state tax assessment.



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 the parties' obligation to be informed and prepared for the hearing and any other Board proceedings. 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 with an attorney or other professional if you have questions or concerns about presenting your appeal.

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Board of Tax Appeals

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What is The State Board of Tax Appeals?

State of Idaho



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