

# **APPENDIX A**

## **COUNTY BOARD OF EQUALIZATION**

The Idaho Association of Counties Board of Directors developed a Board of Equalization Manual to provide assistance to county commissioners in carrying out their constitutional and statutory responsibilities and to ensure consistency in the Board of Equalization (BOE) process statewide.

The Manual is not intended to be an all-inclusive resource or the last word on the law or rules of the Idaho State Tax Commission related to the roles and responsibilities of a county board of equalization (BOE). Because no manual can anticipate all factual scenarios a BOE may encounter, nor can any manual stay abreast of the constantly changing legal interpretations and applications of germane statutes and rules, this manual should be used only as a training tool and for research. Always consult your prosecuting attorney and assessor when engaged in the functions of a BOE. It can be accessed on the Idaho Association of Counties website: <http://www.idcounties.org>

All updates to the manual are being conducted by a subcommittee of the IAC Intergovernmental Affairs Committee.