


IDAHO BOARD OF TAX APPEALS

Steve Wallace, Clerk to the Board
334-3354
bta.idaho.gov



✘ BTA Board Members

Kinghorn

Pike

Heinrich

2

GOOD THINGS COME IN 3'S

1. Idaho's Property Tax Appeal System
2. BOE Record & Decision Letter
3. BTA Notice of Appeal (appeal form)

3

**PROPERTY TAX APPEAL SYSTEM
A TYPICAL RENDITION**

- Valid assessment notice
- Optional call or visit w/Assessor (informal conference)
- Appeal to County BOE (by 4th Monday in June)
- Appeal to BTA or District Court (30 days)
- BTA to District Court (28 days)
- D. Ct. to Supreme Court

4

BOE, STC & THE BTA

- County BOE: judicial, uniform market values (equalization)
- STC: administer tax laws, collect taxes, equalization (SBOE)
- BTA: purely judicial function, single property focus

5

NOTABLE APPEAL FEATURES

- Multiple administrative remedies (Assessor, CBOE, BTA)
- In-person, local hearings
- No filing fees, user friendly to self-represented litigants
- Most appeals completed within one year
- De novo hearing possible before an independent tribunal
- BTA is specialized with regional representation

6

A COMPARISON

BOE

- Single property & Equalization
- Relatively informal & flexible
- Short lead time on notice of hearing
- 15-30 minute hearing
- Full board present

BTA

- Single property (99%)
- Relatively formal
- Roughly 30-day advance notice of hearing
- 1-2 hour hearing
- Typically a single presiding officer
- Fixed-value law

7

BOE RECORD & DECISION LETTER

- Parcel Nos. **3X**
- Participant names & titles
- Letter should state decision by Parcel No. and where applicable the allocation of value btwn components/categories
- Minutes, exhibits, correspondence
- BOE Manual is excellent resource

- Correct addressing
- Letter date to match mailing date, or include statement of mailing date
- Parcel # with expressed value decision
- Include basis for decision, can get Prosecutor help
- Statement of appeal rights & Appeal Form

8

3380 Americana Terrace



9

In appeals service, you may think of many legal standards as the minimum due process

10

FLOOR SURVEY

- Attend most BOE hearings personally?
- Include BTA appeal form with decision letter?
- Swear witnesses?
- Have county system for citizen forms or applications to be filed electronically?

11

FIXED-VALUE LAW
THE BASIC PREMISE

A BTA decision changing market value is generally fixed for 2 years, the current tax year and one additional year

12

IDAHO'S FIXED-VALUE LAW

1. Assessor/BOE can always lower value
2. Subject's value may still be trended same as like properties
3. Taxpayer can always appeal
4. A change to the property reopens assessment
5. Further appeal of BTA decision nullifies
6. Law does not apply to court decisions
7. What about settlements . . .

13

BTA NOTICE OF APPEAL

- Appeal form use 90%, one form per parcel (fillable forms)
- Representation is practice of law & strictly limited
- Date stamping & envelope capture is crucial
- Auditor has transmittal role, however extra info & remarks possible
- Forward directly, max time 30 days, minutes/recording can follow

14

WHAT TO WATCH FOR IN NOA

- Check assessment notice or an equivalent is attached
- Value position is declared
- Check for signature and signatory title
- Clarify date filing was accomplished (I.C. § 63-217)
- May call BTA office with questions **334-3354**

15