



# **Idaho State Tax Commission**

## **2025 County Commissioner/ Board of Equalization Training**

**Presenter:**

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# Introduction

**The function of the Board of Equalization shall be confined strictly to assuring that the market value for assessment purposes of property has been found by the assessor...**

**I.C. 63-502**

# Mass Appraisal

- **Properties are grouped based on type and similarity (Classification)**
  - **Adjustments can then be made to individual properties based on site specific characteristics and depreciation(more on this later)**
  - **The final value estimate for each property is based on a lien or set date. In Idaho, the lien date is January 1<sup>st</sup>**

**I.C. 63-205 and 63-206**

# Approaches to Value

- **Sales comparison:**
  - Local sales of comparable properties that are the same class/type as the properties being appraised(subject)
- **Cost:**
  - Estimates the cost to construct a new improvement (building) of the same utility for each property group
- **Income: Let's talk about IRV!**

$$\frac{(I)ncome}{(R)ate * (V)alue}$$

# Assessment Rolls

- **The assessor must certify the completion of the property roll on or before the fourth Monday of June... and deliver the completed property roll, together with all claims for exemptions from assessment or taxation to the Clerk of the Board.**

**I.C. 63-310**

- **The property roll is a list of all real and personal property subject to assessment.**

# Assessment Notices

- **Must inform the property owner of the assessed market value for assessment purposes of the property for the current year and his/her right to appeal to the county Board of Equalization.**

**I.C. 63-308**

- **Must contain notices of all meetings of the Board of Equalization for the purposes of equalizing assessments of property and for granting exemptions from taxation.**

# Assessment Notices

- **The assessment notice should include information that invites the property owner to contact the assessor's office if they have questions or are unhappy with the assessment.**
- **Typically, most questions and concerns can be resolved at this level.**
- **There is no requirement for a property owner to contact the assessor prior to an appeal.**

# **Assessment Notices (Corrected)**

**If the assessor discovers an error has been made, a corrected assessment notice must be sent to the property owner in time for the property owner to file an appeal with the Board of Equalization by the fourth Monday of June.  
(10 business day provision)**

**I.C. 63-506**



# **Assessment Notices (Corrected)**

- **After the regular property roll has been submitted to the Board of Equalization, the assessor cannot make a change without an order from the Board.**
- **The assessor can petition the Board to order that the correction be made.**
- **If so ordered, letter should be sent to the property owner, invoking the provisions of I.C. 63-506**

# County BOE Responsibility

**It is hereby made the duty of the Board of Equalization to enforce and compel a proper classification and assessment of all property required under the provisions of this title to be entered on the property rolls, and in doing so, the board of equalization shall examine the rolls and shall raise or cause to be raised, or lower or cause to be lowered, the assessment of any property which in the judgment of the board has not been properly assessed.**

**I.C. 63-502**

# **County BOE, also**

**The Board of Equalization must examine and act upon all complaints filed with the board in regard to the assessed value of any property entered on the property rolls and must correct any assessment improperly made.**

**I.C. 63-502**

# **Appeals Process: Who May Appeal?**

**Aggrieved taxpayers may file an appeal of an assessment or exemption decision with the county board of equalization.**

**I.C. 63-501A(1)**

# Appeals Process

## Hearing Rules:

- **The Board of Equalization and the County Clerk should develop a publication that explains the hearing process.**
- **Both the appellant and the assessor will be better prepared if they know what is expected of them prior to the hearing.**
- **The hearing rules should be given to the property owner as they pick up their appeals form from the clerk.**

# Appellant's Responsibilities

- **The taxpayer shall have the burden of proof in seeking affirmative relief to establish that the determination of the assessor is erroneous, including any determination of value.**
- **A preponderance of the evidence shall suffice to sustain the burden of proof.**

**I.C. 63-502**

# **Board of Equalization: The Hearing Process**

**A property owner may choose to submit documents to the Board and not participate in the hearing.**

# Board of Equalization Meetings

- **The Board of County Commissioners shall convene as a Board of Equalization at least once per month from January to the fourth Monday of June.**

**I.C. 63-501**

- **Appeals for occupancy assessments, missed roll assessments, or claims for exemptions.**



# **Board of Equalization Meetings: Appeal of the Property Roll**

- **The Board of Equalization will hear any appeals filed by the close of business on the fourth Monday in June or any appeals received by mail and postmarked as of that date.**
- **No other appeals can be heard.**
- **During this time, the Board is also responsible hearing appeals on exemptions.**

# **Board of Equalization Meetings: Extension of the Board of Equalization**

**If the business of the Board of Equalization is not completed by the second Monday in July, the Board must request an extension to the commissioner of the State Tax Commission with oversight of property tax.**

# **Board of Equalization Meetings: Extension of the Board of Equalization**

- **When the State Tax Commission deems necessary, it may require the Board of Equalization to reconvene for equalization purposes and for correction of errors.**
- **If required to reconvene, the Board shall have no power to conduct business except for that which it is specifically reconvened.**

**I.C. 63-105A(7)**

# **Board of Equalization: Decision-Making Process**

- **The Board of Equalization is charged to do nothing more than assure that market value established by the assessor is correct.**

**I.C. 63-501 and 63-502**

- **The purpose of the appeals hearing is not to negotiate, compromise, or mediate.**

# **Board of Equalization: Decision-Making Process**

- **A greater inequity may result if the Board of Equalization changes a property owner's value and makes it unequal with similar properties in the same area.**
- **It may be that the decision of the Board of Equalization covers an entire subdivision or property type.**

# Board of Equalization: Decision-Making Process

## Notifying the Property Owner

- The property owner does not receive a corrected assessment notice as a result of a Board of Equalization decision. Only if a decision increases a non-appealed property value, does it require a corrected notice.
- Any decision between the fourth Monday of June and the second Monday of July, to either sustain or change the assessor's value, should be in the form of a letter to the property owner.
- The property owner can appeal the written decision to the Board of Tax Appeals or to District Court.

# **Board of Equalization: Right of Appeal**

**Any time within 30 days after mailing of notice of a decision of the Board of Equalization, or pronouncement of a decision announced at a hearing, an appeal of any act, order or proceeding of the Board of Equalization, or the failure of the Board of Equalization to act may be taken to the board of tax of appeals. Such appeal may only be filed by the property owner, the assessor, the State Tax Commission or by a person aggrieved when he deems such action illegal or prejudicial to the public interest.**

**I.C. 63-511(1)**

# **Board of Equalization: Property Tax Exemptions**

**All property within the jurisdiction of this state, not expressly exempted, is subject to appraisal, assessment and property taxation.**

**I.C. 63-203**



# Property Tax Exemptions

**An annual application to the BOCC may be necessary, depending on the exemption.**

**For all other exemptions in title 63, Idaho Code, the process of applying is as specified in the exemption statutes or, if no process is specified and application is necessary to identify the property eligible for the exemption, annual application is required.**

**I.C. 63-602(3)(a)**

# Property Tax Exemptions

- For exemptions that require an application, the Board of County Commissioners must act timely.
- Application must be made by April 15 and the Board of County Commissioners must either grant or deny the application for exemption by May 15 and notify the applicant and the assessor.
- The decision of the Board of County Commissioners can be appealed to the Board of Equalization.
- For all other subsequent roll exemption applications, the Board of Equalization must either grant or deny the exemption application by the first Monday in December.

**I.C. 63-602(3)(b)**