

County Assessor Roles and Responsibilities

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County Assessor Roles and Responsibilities

- The county assessor is primarily responsible for determining equitable values on both real and personal property for tax purposes ([63-207](#)). However, the office has one other function that is detailed and time-consuming. The assessor acts as the agent of the Department of Idaho Transportation in titling vehicles, and in handling vehicle registrations ([49-205](#) and [67-7008](#)), as well as an agent for the State Department of Parks and Recreation. The law also provides that if the Governor thinks it is necessary to call up a militia, he may order the assessor to carry out a registration of all county residents liable for such service.

What is property ?

Property — The ownership of a thing is the right of one or more persons to possess and use it to the exclusion of others. An aggregate of things or rights to things. These rights are protected by law. There are two basic types of property: real and personal.

Real Property: Real property, as has been mentioned, is land and improvements affixed to the land. As a result, this type of property is not intended to be moved.

Personal Property: Personal property is generally more mobile and shorter-lived than real property. Because of this, greater precautions must be taken with personal property to guarantee payment of taxes levied against it.

Operating Property: By statute, the state tax commission appraises all operating property (§63—401, I.C.). Operating property includes “all immovable or movable property operated in connection with any public utility, railroad, or private rail-car fleet, wholly or partly within this state...” (§63—201, I.C.). Operating property industry types include electric generation, transmission and distribution; gas distribution and transmission; petroleum pipelines; private rail-car fleets; non-utility generators; PUC (public utilities commission) regulated water distributors; telecommunications; and barge lines.

Operating Property:



Personal property.



Commercial.



Industrial.



Forestland.



Agricultural.



Residential.



Religious, fraternal and benevolent .



Governmental



Titles and registration



MILITA.



Planning

- §63—314, I.C., and property tax Rule 314 require that beginning on the first Monday in February 1997 and every fifth year thereafter each assessor must submit to the state tax commission a plan for the continuing valuation of all property in the county.
- **Step #1 Determine the number of appraisals required each year**
- **Step #2 Estimate the number of working days available to physical appraisal**

The second step is to estimate the number of working days per year that can be devoted to physical appraisal. There are 260 weekdays per year. From that number, days that cannot be devoted to physical appraisal need to be subtracted.

Step #3 Determine appraisal quotas and category groupings

Step #4 Determine staff requirements

- Basic formula: $S = \frac{P}{T * R}$ S = Number of staff position needed P = Number of parcels to be done R = Number that can be done per day (quota) T = Days available

Step #5 Budget Analysis

- Once the manpower requirement has been determined, the assessor must ensure that the program is adequately funded.
- §63—314, I.C., requires the board of county commissioners to furnish the assessor with such additional funds and personnel as may be required to carry out the continuing valuation plan of the county. For this purpose the county can levy up to .04% of the taxable value of the county to support the valuation plan.

Monitoring

- The Idaho State Tax Commission consulting appraisers will monitor the plan no less than annually to determine whether the county has appraised the minimum number of parcels by the end of each year of each five-year cycle, as required by §63—314, I.C.
- If a county is unable to meet the requirements of §63—314, I.C., the state tax commission may require an amended plan (remediation plan). If it is determined that the county has not and cannot meet the requirements of the law, the state tax commission can take exclusive control of the county valuation program and can withhold sales tax money normally distributed to taxing districts in the county to pay whatever costs are necessary and to bring the county valuation program into compliance with the law (§63—316, I.C.).

APPRAISAL:

Appraisal — The act or process of developing an opinion of value; an opinion of value.

Three Approaches to Value — The cost approach, income approach, and sales comparison approach.

- **Cost Approach** — The cost approach is based on the principle of substitution—that a rational, informed purchaser would pay no more for a property than the cost of building an acceptable substitute with like utility. The cost approach seeks to determine the replacement cost new of an improvement less depreciation plus land value.
- **Income Approach** — One of the three approaches to value that converts expected economic benefits of owning a property into value through a direct capitalization method or yield capitalization process.
- **Sales Comparison Approach** — One of three approaches to value, the sales comparison approach estimates a property's value (or some other characteristic, such as depreciation) by reference to comparable sales

The Rolls:

- **Assessment Roll** — The basis on which property tax levies are allocated among assessable property within a taxing jurisdiction. A public record of the assessed value of every property in a taxing jurisdiction.
- **The Property Roll: Or the main roll.** Includes all property, real and personal, subject to assessment as of January 1 [§63—205, I.C.].
- **The Subsequent Property Roll and Missed Property Roll:** is the roll used to assess any property missed on the property roll.
- **The Occupancy Tax Roll:** only the improvement is assessed at the time of occupancy and only for the amount of time it is **occupied**.
- **The New Construction Roll:** is used entirely for the levy process; no property tax is collected on this roll. It was created to allow the taxing districts to levy over their 3% budget limit.

The Appeals Process

Locally Assessed Property:

- The Idaho Code establishes procedures for the filing and hearing of appeals on the value estimated for locally assessed properties.
- The process of appeal is basically the same, whether the appeal is of market value, exemption status, or any other decision made by government officials responsible for the tax. Four entities are empowered to hear appeals.
- The four entities are:
 - 1. The Board of Equalization (either county — §63—501A, I.C. or state — §63—407, I.C.)
 - 2. The state board of tax appeals (§63—511, I.C.)
 - 3. District Court [§63—511(3), I.C.]
 - 4. Supreme Court.

Initiating an appeal (County Board of Equalization)

- §63—501, I.C., provides that the board of county commissioners meet as a board of equalization (BOE) “at least once in every month” in the year from January up to the fourth Monday in June to equalize the assessments of real and personal property on the property assessment roll.
- The BOE is required to meet again, from the fourth Monday in June until the second Monday in July, to complete equalization of the property assessment roll.
- For an appeal to be heard by the BOE, the taxpayer must file the appeal with the BOE on or before the end of the counties normal business hours on the fourth Monday of June (§63—501A, I.C.). The BOE may consider an appeal only if it is timely filed. An appeal shall be made in writing on a form provided by the BOE or assessor and must identify the taxpayer, the property which is the subject of the appeal and the reason for the appeal.
- The board of county commissioners also meets as BOE between the fourth Monday in November and the first Monday in December each year to hear appeals regarding values on the subsequent property roll (§63—501, I.C.).
- The BOE has the authority to raise or lower the value on any property assessment in the county except operating property assessments. The BOE may change values by category, by area, or by individual parcel. During this time, the BOE is also responsible to examine and rule on applications for partial or total exemptions from property tax (§63—502, I.C.).

FINALLY

