

Board of Equalization Procedures Manual



FEBRUARY 2014

The Idaho Association of Counties Board of Directors developed this 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. This 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.

**IAC BOARD OF DIRECTORS
BOARD OF EQUALIZATION PROCEDURES MANUAL
SUBCOMMITTEE MEMBERS**

BOB MCQUADE, ADA COUNTY ASSESSOR, CHAIR

PATTY BAUSCHER, GOODING COUNTY ASSESSOR

SUSAN PETERSEN, LATAH COUNTY CLERK

MARC SHIGETA, PAYETTE COUNTY COMMISSIONER

GEORGE URIE, TWIN FALLS COMMISSIONER

SHERRY MORGAN, ADA COUNTY PROSECUTING ATTORNEY

MATT VIRGIL, STATE TAX COMMISSION

GREG HEINRICH, STATE TAX COMMISSION

ANTHONY POINELLI, IAC DEPUTY DIRECTOR

Idaho's property tax system is designed to be a fair and balanced system in order to raise the revenue necessary for local taxing districts to perform the duties required of them by the state of Idaho. Central to the issue of fairness is the question of assessed value of property. Without accurate values, fairness in the system is compromised, and taxpayers end up paying an amount different than their fair share of property taxes.

In order to ensure that property values are correct, a county's Board of Commissioners, sitting as a county Board of Equalization, is charged with the responsibility of equalizing value. The charge to the Board of Equalization found in Idaho Code Section 63-502 is clear and precise:

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. . . .It is hereby made the **duty** of the Board of Equalization **to enforce and compel** a proper classification and assessment of all property. . . . [Emphasis added.]

The role of the Board of Equalization is to assure uniform market values. In doing so, the Board must ensure that it does not compromise value in an effort to either placate the assessor or the taxpayer. To do so creates nothing but unfairness in the system and shifts the burden from one taxpayer to another. It is important to note that ex parte communication, direct communication with the property owner, assessor or assessor's staff, during the appeals process is considered unethical.

It is important that county commissioners have access to resources and education to fulfill this role. Idaho Code Section 63-105(A) sets forth certain responsibilities for the State Tax Commission:

The State Tax Commission shall have the power and duty:

To instruct, guide, direct and assist the county assessors and county Boards of Equalization as to the methods best calculated to secure uniformity in the assessment and equalization of property taxes, to the end that all property shall be assessed and taxed as required by law. [Idaho Code Section 63-105A(6)]

To provide a program of education and an annual appraisal school for its employees, for county commissioners and for the assessors of the various counties of this state. [Idaho Code Section 63-105A(17)]

In addition, the State Tax Commission serves as the Board of Equalization for the State.

Additionally, a county's Board of Commissioners is charged with the responsibility of granting or denying property tax exemptions, with appeals of such decisions to be taken to the Board of equalization. These functions of the Board of County Commissioners and Board of Equalization is just as important as equalizing value, as a grant of an exemption shifts that tax burden to the other county taxpayers.

The Idaho Association of Counties Board of Directors developed this 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. This manual is designed to provide a practical framework for the Board of Equalization process to achieve market value. Understanding the format of this manual will assist you in its use. Where possible, the Idaho Code is cited by title number and section. If questions arise concerning interpretation of the Idaho Code or this manual, always consult your prosecuting

attorney.

COUNTY BOARD OF EQUALIZATION PROCESS		
---	--	--

Idaho Open Meetings Law		1
County Assessment Process		1
Assessment Rolls and Notices		1
Assessment Rolls.....		1
Assessment Notice for the Property Roll.....		2
Correction on the Assessment Notice.....		2
Assessment Notice for the Subsequent Property Roll.....		3
Assessment Notice for the Missed Property Roll.....		3
Occupancy Tax Roll.....		3
Appeals Process		3
Who May Appeal		4
Reasons for Appeal		4
Property Owner’s Perspective.....		4
Assessor’s Perspective.....		4
Board of Equalization Meetings		5
Appeal of the Property Roll.....		5
Appeal of the Subsequent Property Roll.....		5
Appeal of the Missed Property Roll.....		5
Appeal of the Occupancy Tax.....		5
Extension of the BOE.....		6
The Board of Equalization Hearing Process		6
Scheduling the Appeals.....		6
The Players.....		7
Hearing Rules.....		8
Order of the Hearing (Formal Process).....		9
BOE Decision Making Process		10
Factors to Consider.....		11
Notifying the Property Owner.....		12
Right of Appeal to the Board of Tax Appeals/District Court		12

THE BOARD OF EQUALIZATION AND PROPERTY TAX EXEMPTIONS

Introduction	13
Jurisdiction of the BOE to Grant Exemptions	13
Filing Deadlines.....	13
BOE Action.....	14
Casualty Loss, Hardship and Site Improvement Exemptions	14
Tax Cancellations.....	14
Application for Exemptions.....	15
Hearing Process	16
Does The Property Qualify For An Exemption?	16
Quick Reference Resources	18
Process Flowchart.....	18
Hearing Rules.....	19
Order of the Hearing.....	20
BOE Calendar.....	22
Appendices	99
Case Law Overview.....	A
Sample Forms.....	B
Appraisal Methods.....	C
List of Exemptions.....	D
Application for Exemptions.....	E
Sample Assessor's Packet for BOE.....	F
Applicable Idaho Statutes.....	G
Glossary of Terms.....	H
Idaho Open Meetings Law.....	I
Resources Available on the Internet	
Idaho Open Meetings Law ~ Published by the Office of the Attorney General	
501 (c)(3) Manual ~ Published by the Internal Revenue Service	

COUNTY BOARD OF EQUALIZATION PROCESS

IDAHO OPEN MEETINGS LAW

A county Board of Equalization is both a public agency and governing body under the definitions of the Idaho Open Meetings Law, Idaho Code Sections 67-2340 through 67-2347. Therefore, it is subject to all of the requirements of the law, the most important of which is that:

. . .[A]ll meetings of a governing body of a public agency shall be open to the public and all persons shall be permitted to attend any meeting except as otherwise provided by this act. No decision at a meeting of a governing body of a public agency shall be made by secret ballot. [Idaho Code Section 67-2342(1)]

All notice provisions must be complied with and notice of the hearings shall be sent to the appellant per Idaho Code Section 67-2343. In addition to the written decisions made by the Board of Equalization, written minutes must be kept as required by Idaho Code Section 67-2344.

For a complete review of the Idaho Open Meetings Law, go to the Idaho Attorney General Website at www.ag.idaho.gov and click on Publications for the most current version of the manual.

COUNTY ASSESSMENT PROCESS

The county assessor uses mass appraisal techniques to value all of the properties under his or her jurisdiction. Mass appraisal is different from single property appraisal which is the method used by independent appraisers that might testify for the property owner at an appeals hearing. Mass appraisal techniques require the assessor to consider all of the market data (Sales, Income & Cost) by property type in the jurisdiction.

Single-property appraisal techniques employ a limited amount of data to appraise as single property. The single-property appraiser might only consider sales, income and cost data from three or four properties. The assessor should be able to provide exhibits that include numerous sales that show how land values, local cost modifiers and depreciation tables were determined to set a final estimate of value for the property under appeal. The assessor may also employ single property appraisal techniques to support the mass data he or she has analyzed. Please see Appendix C for additional information on appraisal methods.

ASSESSMENT ROLLS AND NOTICES

ASSESSMENT ROLLS:

The assessor is required to complete an assessment of all real and personal property in the county which is subject to assessment on or before the fourth Monday of June. In making such assessment, the assessor shall determine, according to recognized appraisal methods and techniques, the market value for assessment purposes of real and personal property. Assessments are then entered on the real and personal property rolls. This assessment is

presumed correct unless the taxpayer proves, by the preponderance of the evidence, that the assessor's value is erroneous. [Idaho Code Section 63-502]

After the fourth Monday in June, any property which has been omitted from the real and personal property roll shall be entered on the subsequent property roll. The subsequent property roll shall be submitted to the Board of Equalization by the fourth Monday of November. The BOE will hear appeals on that roll through the first Monday of December. Additional property not entered on the subsequent property roll shall be entered on the missed property roll and submitted during the Board of Equalization's monthly meeting in January of the following year. [Idaho Code Section 63-301]

Property roll – All real and personal property known on January 1 must be included in the property roll that must be submitted on or before the fourth Monday of June [Idaho Code Section 63-310].

Subsequent property roll – All property known after the fourth Monday of June is included on the subsequent property roll and must be submitted on or before the fourth Monday of November [Idaho Code Sections 63-311 and 63-501]

Missed property roll – All property known after the fourth Monday in November is included on the missed property roll and must be submitted by the first Monday of January [Idaho Code Sections 63-311 and 63-501]

ASSESSMENT NOTICE FOR THE PROPERTY ROLL:

For the real and personal property rolls, the assessor must have sent each property owner a notice of assessment by the first Monday in June. The valuation assessment notice mailed or transmitted electronically to the taxpayer at the taxpayers request, 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. The notice shall, in clear terms, inform the property owner of the assessed market value for assessment purposes of his property for the current year and his or her right to appeal to the county Board of Equalization. [Idaho Code Section 63-308]

Correction on the Assessment Notice:

If the assessor discovers that an error has been made on an assessment between the first and fourth Monday of June, a new assessment notice must be sent to the property owner showing the corrected assessment in time for the property owner to file an appeal with the Board of Equalization on or before the fourth Monday in June. Occasionally, the assessor will discover an error on an assessment that has not been appealed after he or she has turned the roll over to the Board of Equalization on the fourth Monday in June. Because the roll is now in the possession of the Board of Equalization, the assessor cannot make a change without an order from the Board. The assessor can petition the Board to order the correction to be made. In this case, a notice in the form of a letter should be sent to the property owner and would invoke the provisions of Idaho Code Section 63-506.

If the property owner does not agree with the change, the decision of the Board of Equalization can be appealed to the State Board of Tax Appeals or directly to district court. This same scenario is true for all decisions made by the Board of Equalization while they have possession

of the assessment roll.

ASSESSMENT NOTICE FOR THE SUBSEQUENT PROPERTY ROLL:

For property entered and assessed on the subsequent property roll, the valuation assessment notice shall be mailed or transmitted electronically to the taxpayer at the taxpayers request to the property owner, his/her agent or representative at his last known post office address as soon as possible after it is prepared, but not later than the fourth Monday in November. [Idaho Code Section 63-311]

ASSESSMENT NOTICE FOR THE MISSED PROPERTY ROLL:

For property entered and assessed on the missed property roll, the valuation assessment notice shall be delivered to the property owner, his agent or representative, or mailed to the property owner, his/her agent or representative at his last known post office address as soon as possible after it is prepared, but not later than the first Monday of January of the following year. [Idaho Code Section 63-311]

OCCUPANCY TAX ROLL:

An occupancy tax shall be levied upon all newly constructed and occupied residential, commercial and industrial structures, including new manufactured housing, except additions to existing improvements or manufactured housing and prorated for the portion of the year for which the structure was occupied. Occupancy is defined as use of the property by any person as a residence including occupancy of improvements or use in storage of vehicles, boats or household goods, provided such use is not solely related to construction or sale of the property; or use of the property for any business or commercial purpose unrelated to the construction and sale of the property; or any possessory use of the property for which the owner received any compensation or consideration. The occupancy tax does not apply to operating property. [Idaho Code Section 63-317] The market value for occupancy tax purposes shall be entered on an occupancy tax valuation roll.

APPEALS PROCESS

Property owners may file an appeal of an assessment with the Board of Equalization. [Idaho Code Section 63-501A] The assessment notice, however, typically includes language that invites property owners to contact the assessor's office after receiving their assessment notice if they have a question or are unhappy with the assessment. These calls generally resolve over 90% of the property owner's questions. Legally there is no requirement for a property owner to contact the assessor prior to appeal. If a property owner wishes to appeal an assessment, the appeal must be filed with the Board of Equalization on or before the close of business on the fourth Monday in June for the real and personal property roll, the fourth Monday in November for the subsequent property roll, and anytime up to the adjournment of the BOE Meeting in January for the missed property roll. Please refer to the BOE Calendar on **Page 22** of this Manual.

Appeal forms can be obtained from the clerk of the Board of Equalization. It is suggested that in addition to the appeal form, the clerk and Board of Equalization provide the property owner with an information pamphlet that describes the appeals process and what they can expect at the

hearing (Please see attached sample appeals forms in Appendix B).

WHO MAY APPEAL

Idaho Code Section 63-501A(1) provides:

Taxpayers may file an appeal of an assessment or exemption decision with the county board of equalization. An appeal shall be made in writing on a form provided by the county board of equalization or assessor and must identify the taxpayer, the property which is the subject of the appeal and the reason for the appeal

In Idaho, there is an assumption that the taxpayer is the record owner of the property. *See Russet Potato Co. v. Board of Equalization of Bingham County*, 93 Idaho 501, 505 (1970). “Record owner” is defined in Idaho Code § 63-201(24) as “the person or persons in whose name the property stands upon the records in the county recorder’s office. . . .” However, who may appeal an assessment may be open for interpretation, so please contact your Prosecuting Attorney for assistance.

REASONS FOR APPEAL

PROPERTY OWNER’S PERSPECTIVE:

From the property owner’s perspective, appeals of property valuations are a matter of economics. In many cases, the property owner thinks the appeal is about taxes and not the value of property. Appeals can only be filed regarding the assessed value of the property and not the presumed amount of the tax bill. County Boards of Equalization will often find that the property owner is not unhappy with the value the assessor has placed on his or her property, but they are concerned that their property taxes are going to increase at the same rate as the assessed value increased from last year to this year.

For appeals of more complex properties, such as commercial and industrial, the motivation of the property owner is still economics but on a broader scale. Most commercial and industrial property owners are more experienced with the property valuation appeals process and are looking more at the long-term advantages or disadvantages of appealing an assessment. There is concern about not only the current tax bill but the future tax bill. Owners of complex properties have to weigh the cost of legal fees, appraisal fees and expert or fact witness fees. It may seem expensive to get the current year’s value reduced if the property owner hires an attorney, appraiser and expert witnesses. However, if the property owner can submit sufficient evidence to the Board of Equalization that the assessment is based on inaccurate data and analysis by the Assessor, there may be long-term savings to the property owner.

ASSESSOR’S PERSPECTIVE:

The assessor is most concerned about equity and fairness and is generally willing to correct an error in a valuation pointed out by the property owner or Board of Equalization. The assessor is, however, concerned with decisions made by the Board of Equalization that may cause an inequity between property owners who own similar property.

When the assessor does not agree with a decision of the Board of Equalization, he or she can appeal the Board's decision to the Board of Tax Appeals or District Court. If the assessor does appeal, he or she needs to consider the need to take into consideration many things such as the chance of winning, legal and economic resources and support from other taxing districts.

BOARD OF EQUALIZATION MEETINGS

The Board of County Commissioners of each county shall convene as a Board of Equalization at least once per month from January to the fourth Monday of June. [Idaho Code ~~Section~~ 63-501] There are times that appeals for occupancy assessments, missed property roll assessments or claims for exemptions will need to be heard. The Clerk should note in the agenda one meeting day each month that the County Commissioners will meet as a BOE. If there is no business to discuss, then the Board does not need to convene. This is done to protect the Board from someone claiming they did not receive due process.

Please see the Idaho Ethics in Government Manual published by the Attorney General and available on their webpage <http://www.ag.idaho.gov> regarding correct procedures related to conflict of interest, quorum of members and ex parte communication.

APPEAL OF THE PROPERTY ROLL:

Once the assessment notices are delivered, the BOE may meet as often as necessary prior to the fourth Monday in June to hear all the appeals filed. However, the BOE must meet daily from the fourth Monday in June to the second Monday in July or until equalization has been achieved. The Board of Equalization will hear any appeals filed by close of business on the fourth Monday in June or any appeals received by mail post marked as of that date. No other appeals can be heard. The BOE is also responsible for approving or denying exemption appeals at this time.

The Board of Equalization may adjourn any time prior to the second Monday in July if all business has been completed. With no further business to be conducted, the Board of Commissioners does not meet again as the Board of Equalization until the fourth Monday of November.

APPEAL OF THE SUBSEQUENT PROPERTY ROLL:

Any appeals for property entered on the subsequent property roll by the assessor shall be made by the fourth Monday in November and heard between the fourth Monday in November and the first Monday in December. Most counties will have the transient equipment (logging, construction, mining) on this roll. Some may wait until the missed property roll. Business on the subsequent property roll is to be completed by the first Monday in December.

APPEAL OF THE MISSED PROPERTY ROLL:

The appeals for the missed property roll must be filed on or before the BOE adjourns its January Meeting. The missed property roll shall be delivered to the Clerk as soon as possible but no later than the first Monday in March of the succeeding year.

APPEAL OF THE OCCUPANCY TAX:

In the event that the owner fails to report to the county assessor that the property is ready for occupancy, the assessor shall notify the county Board of Equalization, who must impose, as penalty, an additional amount equal to five percent (5%) of the tax for each month following the date of first occupancy during which the report is not made, not to exceed twenty-five percent (25%) of the tax. Appeals of the market value for assessment purposes shall be resolved in the same manner as all other appeals of valuation by the Board of Equalization. [Idaho Code Section 63-501] See Quick Reference Calendar.

EXTENSION OF THE BOARD OF EQUALIZATION:

Requests to extend the BOE are made via written request transmitted by facsimile or email to the commissioner of the State Tax Commission in charge of property tax. The written request must include the case number. For questions, call the County Support Division of the State Tax Commission at 334-7733 (fax 334-7741). These extensions are for the purpose of resolving specific appeals that are complex and may need more time or to discover errors on the assessment roll.

When the Tax Commission deems necessary, it may require the BOE to reconvene for equalization purposes and for correction of errors. If required to reconvene, the BOE shall have no power to conduct other business except for that which it is specifically reconvened. [Idaho Code Section 63-105A(7)]

THE BOARD OF EQUALIZATION HEARING PROCESS

SCHEDULING THE APPEALS:

There are several ways that a county might go about scheduling appeal hearings. Some methods are: alphabetically, first-in-first-heard, last-in-first-heard, etc. There are no specific requirements.

Consideration should be given for scheduling residential and commercial parcels into separate times and/or days. Mixing the two parcel types can cause “schedule creep” as commercial properties can sometimes be quite complex and complicated to hear. If a residential property owner is scheduled after a commercial parcel, the residential property owner may have to wait an excessive amount of time for their hearing. It is best to schedule residential and commercial parcels separately.

The greatest reason for scheduling hearings is to minimize the appellant’s and the assessor/appraiser’s time at a hearing. You should consider any appellant’s request to group parcels that they own into a single or sequential hearing time. The Board of Tax Appeals allows consolidating appeals with the concurrence of the Board of County Commissioners and the property owner(s). (**Board Rule 55, IDAPA 36.01.01 55**)

If an appellant has multiple parcels with a similar issue, they would only have to appear before the Board once.

You should also decide, as a Board, if you will allow an appellant or assessor to request a delay or rescheduling of a hearing after it is scheduled. While delays are often warranted, granting this request has the ability to throw your entire schedule off. If you are monitoring the hearing flow

and are behind, this may cause an appellant who has left for a short period of time, because of the schedule, to miss their hearing. Caution should be used when considering a policy on hearing rescheduling.

As a matter of customer service, you may find it helpful to monitor the flow of appellants at hearings. Based on the number of appeals that your county has scheduled on any one day, we recommend you establish a mechanism to keep the public informed on how “on schedule” the hearings are progressing during the day. There are many methods that could be used for this purpose. It may be far better to let an appellant know the hearings are behind than to have them sit in the hearing room for a long period of time. With respect of the appellant’s valuable time, please consider monitoring the hearing flow.

Appeal hearings can be held in person or via phone conference. There is no requirement that a property owner appear at the hearing, either in person or via telephone, in order for the BOE to consider the appeal. There are times that a property owner may choose to submit documents to the BOE, and not participate in the hearing. If an issue arises regarding a property owner failing to appear, the Board of Equalization should consult the Prosecuting Attorney regarding how to proceed.

THE PLAYERS IN THE HEARING:

The county commissioners serve two distinct roles: one as the Board of County Commissioners and one as the Board of Equalization. As the Board of Equalization, the commissioners function as a quasi-judicial body. Players in the process are:

The Property Owner (Appellant)

Most appellants are property owners who appeal their own assessment; however, please see the section entitled “Who May Appeal” on page 4 of this manual for further discussion.

The Assessor (Respondent)

The respondent is usually the assessor. The assessor may be represented by a deputy or appraiser from the assessor’s office. The assessor or designee shall attend all meetings of the Board of Equalization. The BOE, however, may require the assessor to be present in the hearing when necessary. [Idaho Code Section 63-505]

Expert and Fact Witnesses (County Appraisers or Appellant’s Appraisers)

The property owner and the assessor may have invited expert or fact witnesses to testify on their behalf. An expert witness is one that is asked to render a professional opinion, while a fact witness can only testify to a known fact. For example, in an ad valorem case the fact witness can testify that the property has a lake view (a known fact); while the expert witness can offer an opinion that the value of the property increases \$30,000 because of that view (a professional opinion). Fact and expert witnesses will provide their testimony in the time designated for the property owner or assessor, as appropriate.

Legal Counsel for the County

The Board of Equalization may have the Prosecuting Attorney or a deputy attend the Board of Equalization hearings. The Prosecuting Attorney is there only to provide legal advice to the BOE. Some caution should be taken about having a prosecuting attorney present when the appeal is of a simple lot value or single family residence. Sometimes property owners may feel intimidated when they are before the BOE, assessor and the prosecuting attorney. In other cases, where the appeal is complex, the Board of Equalization may be well advised to have legal counsel present.

Legal Counsel for the Property Owner

Typically the only time the property owner is represented by an attorney is when the assessment under appeal is of a complex commercial or industrial property. However, any individual may choose to be represented by legal counsel.

The County Clerk

The county clerk or a deputy must attend all Board of Equalization hearings. The clerk must record the official minutes and all proceedings of the BOE. [Idaho Code Section 63-507] Both the Board of Tax Appeals and the district court will ask the clerk for a copy of the transcript if the BOE's decision is appealed. Therefore, it is recommended the hearings be electronically recorded.

The Commissioners

Since the Board of County Commissioners sits as the Board of Equalization, the Chairman of the Board of County Commissioners is also the Chairman of the Board of Equalization. **It cannot be overemphasized that the Chairman shall maintain control of the hearing and shall state and follow the rules of the hearing.**

HEARING RULES:

The Board of Equalization and clerk should develop a document explaining the hearing process and the hearing rules that shall be given to each property owner when they pick up their appeals form from the clerk. (See Sample on Page 17 of this Manual) Both the property owner and assessor will be better prepared if they know what is expected from them before the hearing starts. The rules should include, at a minimum, the following items:

The amount of time for direct testimony:

The property owner and the assessor should both be held to a set time to present their direct testimony. The amount of time can change depending on the complexity of the appeal. For a single-family residence, both sides can probably present their case in 10 minutes or less. For a complex commercial or industrial property it may take 20 to 30 minutes. Once the clerk has the hearings scheduled, the Board of Equalization can decide how much time will be allowed for direct testimony from the property owner and the assessor before the hearing date. Each side must know at the beginning of the hearing how much time they will have.

The amount of time for questions:

After the property owner or assessor has presented their cases, the other side should be allowed to ask questions. Questions should be asked only for the purpose of clarifying issues for the

Board, and not for the purpose of in-depth cross examination. The time allowed for questions should be no more than 5 minutes for simple appeals and no more than 10 minutes for more complex valuation appeals. The Board of Equalization can ask questions at any time for the purpose of clarifying issues, but should be careful not to use that time to render an opinion supporting either side. No opinion should be expressed on any testimony until deliberation by the BOE.

The amount of time for rebuttal:

Both sides should be afforded an opportunity for a short rebuttal. After both sides have presented their case and have asked questions, the Board of Equalization should allow short rebuttal starting with the property owner. Again the time allowed for rebuttal should be held to a few minutes for both sides. The rebuttal is typically used to address points made by the other side or to restate the significant points of the appeal.

Written testimony and exhibits:

The property owner as appellant and the assessor as respondent should be allowed or even encouraged to present written testimony and exhibits. Both should have enough copies of their exhibits for all three members of the Board of Equalization, the clerk, and the opposition. All copies, if at all possible, should be made prior to the hearing. Making copies during the hearing will disrupt the schedule and reduce the amount of time allowed to present the case.

Exhibits may be submitted by each side prior to the hearing or as testimony is given. All exhibits should be clearly marked as appellant's or respondent's exhibits. The exhibits are a part of the official record kept by the clerk.

ORDER OF THE HEARING:

Step 1 - Close BOCC and Open BOE:

The chairman of the Board of County Commissioners is also the Chairman of the Board of Equalization and has the responsibility to close the Board of County Commissioners and open the BOE hearing.

Step 2 - Review the Rules for the Hearing: The Chairman of the BOE should review the rules of the hearing which should include rules of conduct. It is important that the Board also abide by the rules of the hearing.

Step 3 - Swear in all those who plan to testify (Recommended):

There is no legal requirement for the Board of Equalization to swear in witnesses for a BOE hearing; however, it is a good idea. Even though not required, swearing in witnesses will let both the property owner and Assessor know that the Board of Equalization is a formal hearing that should be taken seriously. Although not required, it is a good idea to swear in the assessor or designee, if they will be providing testimony. If several hearings are planned for the same day, the assessor or designee should be sworn in for each hearing. Each hearing stands on its own merit. Having witnesses sworn in is also important if the transcripts of Board of Equalization hearings are requested by the Board of Tax Appeals or the district court.

Step 4 - The Property Owner Presents Testimony First:

There tends to be some confusion as to who is to testify first in a Board of Equalization hearing. The property owner ~~or taxpayer~~ has the burden of proof in seeking affirmative relief to establish that the determination of the assessor is erroneous and, therefore, ALWAYS puts their case on first. (See Preponderance of the Evidence on page 11). The assessor's value is presumed to be correct unless the property owner can provide evidence that the Assessor's value is in error. The assessor or designee SHOULD NEVER be asked to present their case first. Remember to keep the property owner to the time you have allotted for their direct testimony.

Should the BOE wish to adjourn into executive session for the purpose of considering information presented by the property owner that may be considered proprietary, please contact your Prosecuting Attorney for assistance, as the requirements of the Idaho Open Meetings Law, including Idaho Code § 67-2345, must be complied with.

Step 5 - The Board of Equalization Members Asks Questions of Property Owner:

The members of the Board of Equalization may ask questions at any time for the purpose of clarifying issues.

Step 6 – The Assessor's Office Presents Testimony:

After the completion of questioning of the property owner, the assessor or designee should present direct testimony and evidence within the time allotted. Though the assessor's value is presumed to be correct, the assessor must provide evidence to explain this value.

Step 7 – The Board of Equalization Members Asks Questions of the Assessors' Representative :

After the assessor's direct testimony, The members of the Board of Equalization may ask questions at any time for the purpose of clarifying issues.

Step 8 - The Property Owner makes closing remarks:

The property owner may provide closing remarks to the BOE.

Step 9 – Decision on the Case:

A decision to sustain or change the assessor's value does not have to be made the same day as the hearing; however, if it is evident that the Board of Equalization is in agreement as to what the outcome should be, the BOE may make a decision at the end of the hearing. Alternately, the BOE may take the testimony and evidence under advisement and state that a decision will be made on or before the second Monday in July. The Chairman should explain to both parties the process they should follow if either should disagree with the decision which can include an appeal to the Board of Tax Appeals or District Court.

BOARD OF EQUALIZATION DECISION MAKING PROCESS

The Board sits as a quasi-judicial body and therefore should not be gathering its own evidence on properties or values. Regardless of motivation on the part of the property owner or Assessor or Assessor's designee, it is the Board of Equalization's responsibility to equalize values based on the written and oral testimony of the taxpayer and Assessor or Assessor's designee presented to

the Board of Equalization ~~hearing~~. All decisions need to be made on the record as presented during the hearing process.

If new evidence is presented at the hearing, by the taxpayer or assessor, that after consideration may cause the appeal to be withdrawn or the Assessor to recommend a different value, it is appropriate to recess the hearing so the taxpayer and/or Assessor can consider the new information. **The Board of Equalization is charged to do nothing more than assure the market value established by the Assessor is correct [Idaho Code Sections 63-501 and 63-502]. The purpose of the appeals hearing is not to Negotiate, Compromise, Mediate.** The BOE needs to take into consideration the impact of the decisions they make. A greater inequity may result if the BOE changes a property owner's value and makes it unequal with like properties in the same area. It may be that the decision of the Board of Equalization may cover an entire subdivision or property type.

FACTORS TO CONSIDER:

As indicated in the Section on County Assessment Practices, the assessor uses mass appraisal techniques to value all of the properties under his or her jurisdiction. Mass appraisal is different from single-property appraisal which is the method used by independent appraisers that might testify for the property owner at an appeals hearing. Mass appraisal techniques require the assessor to consider all of the market data (sales, income & cost) by property type in the jurisdiction. Single-property appraisal techniques employ a limited amount of data to appraise as single property. The single-property appraiser might only consider sales, income and cost data from three or four properties. The assessor should be able to provide exhibits that include numerous sales that show how land values, local cost modifiers and depreciation tables were determined to set a final estimate of value for the property under appeal. The assessor may also employ single-property appraisal techniques to support the mass data he or she has analyzed.

Some additional decision factors to consider are: The determinations must be supported by the preponderance of evidence, by having all known factors affecting value considered by the assessor and having all appropriate adjustments made to the comparables. All sales information needs to be time adjusted, retroactive to January 1st. It should be noted that comparing assessed values is not evidence of market value. See Appendix C

Idaho Code Section 63-502 states in part that “the preponderance of the evidence shall suffice to sustain the burden of proof”. This is the weight of the evidence required in a Board of Equalization hearing to decide in favor of the property owner. This preponderance is based on the more convincing evidence and its probable truth or accuracy, and not on the amount of evidence. One clearly knowledgeable witness may provide a preponderance of evidence over a dozen witnesses with vague testimony. Preponderance of the evidence is required in BOE deliberations, and is contrasted with clear and convincing evidence which is a more severe test of evidence. The Board of Equalization should review this concept with the Prosecuting Attorney for a full understanding of how to weigh the oral and written testimony of the property owner and the Assessor.

Board of Equalization hearings are not public hearings but hearings open to the public. Many times you will have other property owners or taxpayers in attendance listening to and watching the hearing process who may be presenting appeals on the same day. The Board of Equalization must insure that their decisions create fairness and not greater inequity in value.

NOTIFYING THE PROPERTY OWNER:

Prior to the fourth Monday in June, any change made by the assessor affecting value requires a corrected assessment notice be sent to the property owner. However, it must be kept in mind that a corrected assessment notice triggers a ten-day appeal period, and implies that the notice will be sent 10 day prior to the 2nd Monday of July and the adjournment of the Board of Equalization.

In light of the above, once the property roll has been turned over to the Board of Equalization, the assessor should not make any changes to the property roll and only by the Board of Equalization.

In the event either a property owner refuses to appear and testify, or where the Board of Equalization increases the assessed value of any property, the Board must notify the owner or his/her agent of their intention and give the owner the opportunity to object. Should the Board notify the owner by mail, it must wait 10 working days after the mailing date before taking final action.

Any decision between the fourth Monday of June and the second Monday of July to either sustain or change the assessor’s value as the result of an appeal should be in the form of a letter to the property owner. Such letter should include the reason or the basis for the BOE decision. The property owner, if not satisfied with the decision, can appeal to the Board of Tax Appeals or district court.

RIGHT OF APPEAL TO THE BOARD OF TAX APPEALS / DISTRICT COURT

“An appellant, assessor, or the State Tax Commission may appeal a determination by the Board of Equalization within 30 days after the mailing of a notice of a decision of the Board of Equalization on 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 Appeals”. [Idaho Code Section 63-511(1)]

Notice of such appeal, stating the grounds for appeal, shall be filed with the clerk, who shall transmit to the Board of Tax Appeals a copy of the notice, together with a certified copy of the minutes of the proceedings of the Board of Equalization in relation to the appeal. The clerk shall submit all such appeals within thirty (30) days of being notified of the appeal [Idaho Code Section 63-511 (2)]. The proceedings of the Board of Tax Appeals shall be conducted in conformity with the Administrative Procedure Act. [Idaho Code Section 63-3814]

Any appeal that may be taken to the Board of Tax Appeals may, during the same period, be taken to district court for the county in which the property is located [Idaho Code Section 63-511 (3)].

PROPERTY TAX EXEMPTIONS

INTRODUCTION

Idaho law provides, “All property within the jurisdiction of this state, *not expressly exempted*, is subject to appraisal, assessment and property taxation.” [Idaho Code Section 63-203] The presumption, therefore, is that all property is taxable. In order to be exempt from taxation, there must be an *express* exemption found in the Idaho Code and/or the Idaho Constitution.

There are several types of exemptions, the majority of which are found in Title 63, Chapter 6, Idaho Code. Each exemption has its own specific and unique criteria for qualification, all of which must be met by the property owner in order to qualify for the exemption. The Board of Commissioners must review and approve each exemption from taxation on an annual basis and the Board of Equalization must hear all appeals of the Commissioners’ decisions. Typically, the assessor will handle the agricultural and homeowner exemptions, but the Board of Equalization may have appeals on these in cases where they have been denied. An annual application process should be utilized to process these applications.

The process of granting and denying property tax exemptions directly affects tax revenue for each county, and without proper attention, it can dramatically shift the tax burden to others. It is therefore necessary to closely follow the application process for each property owner claiming an exemption, and to pay close attention to the legal requirements for the claimed exemption.

JURISDICTION OF THE BOARD OF COMMISSIONERS TO GRANT EXEMPTIONS

The property owner must apply for an exemption *each* year not including the homeowner’s exemption. All exemptions from property taxation claimed under Title 63, Chapter 6, must be approved annually by the Board of County Commissioners. (Please see Appendix E) However,

for the convenience of the Board of County Commissioners, the assessor may assist in ensuring that the agricultural and homeowner exemptions are reviewed. [Idaho Code Section 63-602(3)] This requirement is jurisdictional – if the property owner does not apply, or does not *timely* apply, the Board of County Commissioners have no jurisdiction to consider the application.

FILING DEADLINES:

The exemption applications must be filed timely with the Board of County Commissioners; however, in some cases the assessor may assist in the processing and review of the applications. The most common exemptions (religious, charitable, fraternal, educational, hospital, low-income housing, etc.) must be filed by April 15 of each year. The vast majority of exemption applications will be for property located on the property roll. For the property roll, all applications are due by the fourth Monday in June. For the subsequent property roll, all applications are due by the fourth Monday in November. For the missed property roll, all applications are due prior to the January BOE meeting. **Casualty loss exemption applications must be filed by the fourth Monday in June of the year in which the casualty loss occurred. Hardship exemption applications must be filed with the BOE by June 20th of the tax year. This date is usually very close to the fourth Monday in June and corresponds closely with the start of the property roll BOE session.**

Idaho Code Section 63-217 allows for the filing by mail of any document (including tax exemption applications) dealing in any way with taxation. Such exemption applications are considered filed as of the date shown by the post office cancellation mark (a postage meter cancellation is *not* considered a post office cancellation mark).

BOARD OF COMMISSIONER ACTION:

The Board of Commissioners must act timely on all exemption applications. For *all* property roll applications, the Board of County Commissioners must either grant or deny the exemption applications by May 15. For *all* subsequent roll applications, the Board of County Commissioners must either grant or deny the exemption applications by the first Monday in December.

CASUALTY LOSS EXEMPTIONS:

Casualty Loss Exemption - Idaho Code Section 63-602X provides that real and personal property damaged by an event causing casualty loss to all or a portion of the property is exempt from property taxes when the event occurs prior to the fourth Monday in June. The exemption is for the year that the property was damaged. The applicant must file an exemption request with the BOE by the fourth Monday in June. This is a discretionary action by the BOE, which reviews and decides these casualty loss applications on a case by case basis. The BOE must act on casualty loss exemption requests by the second Monday in July.

HARDSHIP EXEMPTIONS:

Hardship Exemption – Idaho Code §63-602AA provides that real and personal property, belonging to persons who because of unusual circumstances which affect their ability to pay property taxes, shall be exempt or partially exempt from property taxes in order to avoid undue hardship. The applicant must file an exemption request with the BOE by June 20 of the tax year.

This is a discretionary action by the BOE. The BOE must act on all hardship exemption requests by the second Monday in July.

SITE IMPROVEMENT EXEMPTION:

Idaho Code §63-602W(4) requires that an application must be made to the Board of County Commissioners by April 15 and the taxpayer and county assessor must be notified of any decision and assessment of property by May 15.

TAX CANCELLATION:

The following are actions of the Board of County Commissioners which allow for cancellation of taxes that do not affect value:

Casualty Loss Tax Cancellation - Idaho Code § 63-711 provides that property taxes may be cancelled on real and personal property damaged by an event causing casualty loss to all or a portion of the property when the event occurs after the fourth Monday in June, or when the amount of the loss cannot be determined until after the fourth Monday in June. The applicant may file a cancellation request with the Board of County Commissioners at any time (presumably before tax deed proceedings are initiated). This is a discretionary action by the county commissioners.

Hardship Tax Cancellation – Idaho Code § 63-711 provides that property taxes may be cancelled by reason of undue hardship. The burden is on the applicant to establish that he or she will suffer undue hardship if the taxes are not cancelled. The applicant may file a cancellation request with the Board of County Commissioners at any time (presumably before tax deed proceedings are initiated). This is a discretionary action by the county commissioners.

Erroneous Assessment - Idaho Code 63-1302 provides that county commissioners may, at any time when in session, cancel property taxes which for any lawful reason should not be collected, and may refund to any taxpayer any money to which he may be entitled by reason of a double payment of property taxes on any property for the same year, or the double assessment or erroneous assessment of property through error.

APPLICATION FOR EXEMPTIONS:

Counties typically use two different types of application forms. The long form application is for organizations that are applying for an exemption on a particular parcel of property for the first time, or for which the ownership and/or use of exempt property has changed from the previous year. This form consists of two portions – the Tax Exemption Application and the Property Tax Exemption Worksheet. The Property Tax Exemption Worksheet is segregated by the type of exemption the organization is seeking. The form seeks information regarding the ownership of the property and the use of the property. Typically, information such as by-laws, articles of incorporation, financial statements, federal 501(c)(3) income tax exemption status, and other supporting documents are useful in determining exemption eligibility of the applicant

organization.

The Board of County Commissioners (BOCC) approves or denies exemptions that are applied for in writing by April 15. Taxpayers and the assessor must be notified by May 15. Since the Board of County Commissioners is responsible for granting exemptions, the BOCC is encouraged to send out forms (long or short) for exemption but can designate another office such as the clerk or assessor to perform the function. They may then appeal to the Board of Equalization. [Idaho Code 63-602(3)]

The short form application is used expressly for those entities that have successfully applied for and have been granted an exemption the previous year. The form asks whether the ownership and/or use of the property have changed from the previous year. If the answer is no, the assumption is that the property continues to qualify for the exemption. As a courtesy, the short form can be mailed out by the county after January 1 of each year. However, it is the exempt organization's responsibility to obtain the form and timely submit it in the event that they do not receive a short form application from the county.

HEARING PROCESS

The Board of County Commissioners can conduct an evidentiary hearing with the property owner for the purpose of obtaining further information from the property owner in order to enable the BOCC to make an informed decision regarding the qualifications for a tax exemption. Evidentiary hearings on exemption applications are not necessary if the property owner has presented sufficient information for the BOCC to determine whether the property qualifies for the requested exemption.

All property tax exemption applications must be placed on the Board of County Commissioners open business meeting agenda to be considered and voted on by the BOCC. All decisions granting or denying tax exemption applications must be made on the record, in an open business meeting. In order to provide efficiency in the exemption process, the BOCC may group many individual exemption applications into a single motion for approval or denial. Individual parcels will need to be read into the record of proceedings, but the BOCC can issue a single motion for the group.

DOES THE PROPERTY QUALIFY FOR AN EXEMPTION?

Tax exemption laws are strictly construed against the property owner. "Statutes granting tax exemptions must be strictly construed against the property owner and in favor of the State. Exemptions are never presumed, nor can a statute granting tax exemption be extended by judicial construction to create an exemption not specifically authorized." *Housing Southwest Inc. v. Washington County Idaho*, 128 Idaho 335 (1996) citing *Owyhee Motorcycle Club v. Ada County*, [123 Idaho 962, 964 \(1993\)](#).

FACTORS TO CONSIDER:

A property owner must satisfy his or her burden and clearly establish a right to the exemption before an exemption will be granted. *In re Evangelical Lutheran Good Samaritan Society (good Samaritan Village) v. Board of Equalization*, 119 Idaho 126 (1990).

Regarding tax exemptions in general, property must be used (in some cases *exclusively*) for any one or more, or any combination of, the exempt purposes provided in Title 63, Chapter 6, Idaho Code. Idaho Code Section 63-602(2); *North Idaho Jurisdiction of Episcopal Churches, Inc. v. Kootenai County*, 94 Idaho 644, 496 P.2d 105 (1972).

The property must be *owned and/or used* by a qualifying exempt organization for exempt purposes in accordance with the specific applicable section of Idaho Code. In most cases, Idaho Code established both ownership and use criteria. An exception is government property, pursuant to Idaho Code Section 63-602A and the Idaho Constitution. “The following property is exempt from taxation: property belonging to the United States . . . , this state, or to any county or municipal corporation or school district within this state.” Idaho Code Section 63-602A(1). Property only has to be *owned* by a governmental entity (United States, State of Idaho, counties, cities, or school districts) in order to be exempt – there is no use requirement in the Constitution or in Idaho Code Section 63-602A. Another exception is property used for school or educational purposes, Idaho Code Section 63-602E. Specific nonprofit educational uses are established as criteria in order to be exempt, but there is no ownership requirement.

January 1st at 12:01 AM is the deciding date for ownership and use. The property must be owned by the qualifying organization on January 1st of the tax year and must be used for exempt purposes on January 1st.

APPEALS TO THE BOARD OF EQUALIZATION

Taxpayers may file an appeal of an exemption decision with the County Board of Equalization. The appeal must be in writing on a form provided by the County Board of Equalization, and must identify the taxpayer, the property and the reason for the appeal.

Appeals must be filed on or before the end of the county’s normal business hours on the fourth (4th) Monday in June.

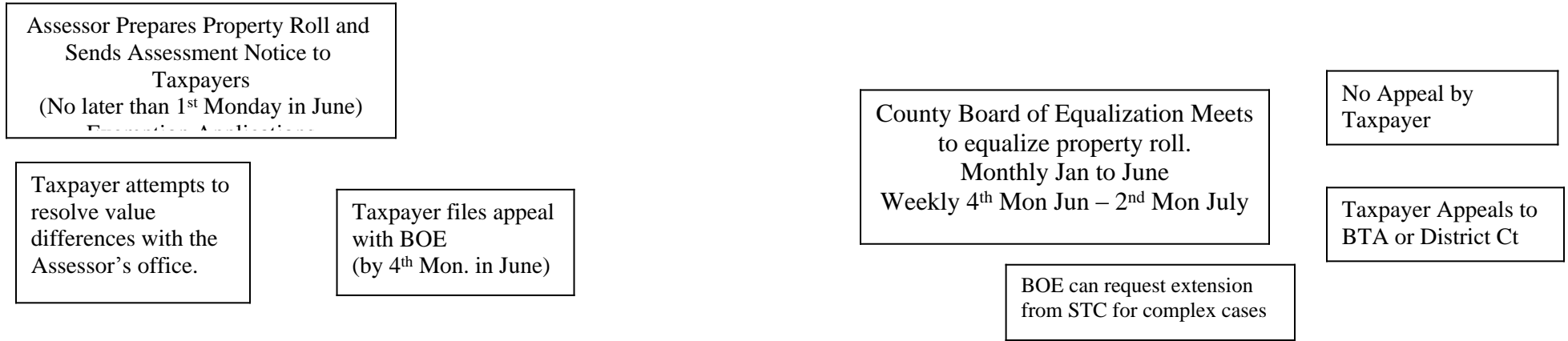
HEARING PROCESS

The BOE should conduct an appeal hearing, for the purpose of obtaining further information from the property owner in order to enable the BPOE to make an informed decision regarding the appeal.

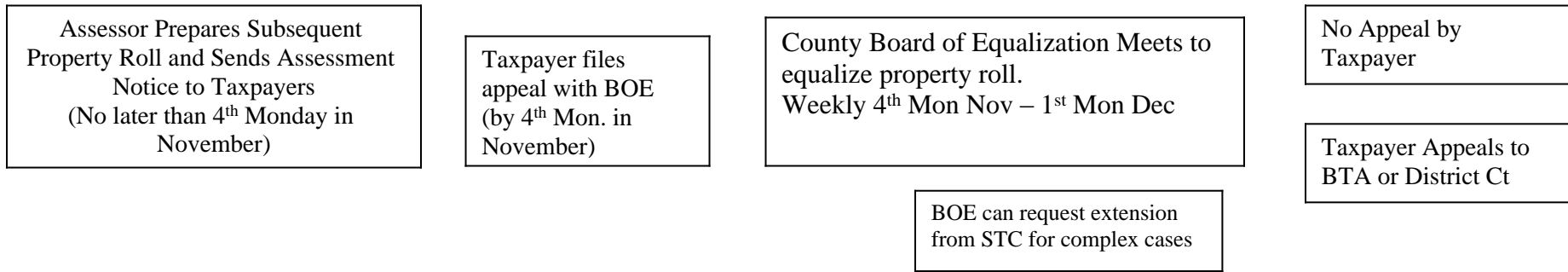
Consult your prosecuting attorney for advice on whether an organization qualifies for a property tax exemption. Such advice will be based on a legal review of the exemption statute, Idaho case law on exemptions and the particular facts involved.

COUNTY BOARD OF EQUALIZATION PROCESS

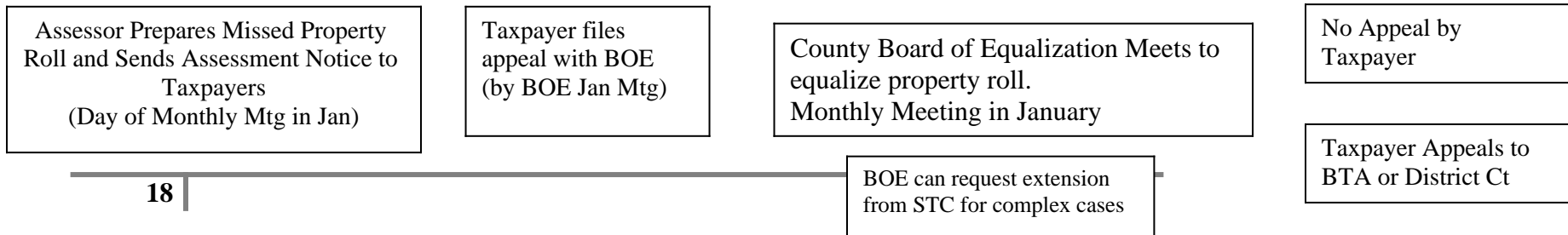
PROPERTY ROLL



SUBSEQUENT ROLL



MISSED PROPERTY ROLL



BOE HEARING RULES

PURPOSE OF THE BOARD OF EQUALIZATION

The Board of County Commissioners serves as a county Board of Equalization and is charged with the responsibility of equalizing value and granting or denying property tax exemptions.

BOARD OF EQUALIZATION HEARING

- The chairman of the BOE will open the hearing with instructions and preliminary comments. Participating individuals will be asked to introduce themselves and are typically sworn in together. The hearing is recorded as required by law.
- The property owner (appellant) presents first. At the conclusion of the presentation of their case, the assessor or individual representing the assessor's office may ask questions.
- The assessor or representative (respondent) then presents their case with the same opportunity for questions.
- Each party will then be offered the opportunity for a closing statement with the property owner going first and assessor second.

RULES OF THE HEARING:

- It is important that the hearing be formal and all individuals conduct themselves professionally.
- No interruptions will be allowed. Parties are only allowed to speak when the chair of the BOE indicates that it is their allotted time for presentation, questions or closing statements.
- Exhibits should be copied and distributed in advance of the meeting.
- The hearing will be recorded, so it is critical for all parties that it is conducted in a manner that allows a clear documentation of the proceedings.

ORDER OF THE BOE HEARING

Step 1 - Close BOCC and Open BOE:

The chairman of the Board of County Commissioners is also the Chairman of the Board of Equalization and has the responsibility to close the Board of County Commissioners and open the BOE hearing.

Step 2 - Review the Rules for the Hearing: The Chairman of the BOE should review the rules of the hearing which should include rules of conduct. It is important that the Board also abide by the rules of the hearing.

Step 3 - Swear in all those who plan to testify (Recommended):

There is no legal requirement for the Board of Equalization to swear in witnesses for a BOE hearing; however, it is a good idea. Even though not required, swearing in witnesses will let both the property owner and Assessor know that the Board of Equalization is a formal hearing that should be taken seriously. Although not required, it is a good idea to swear in the assessor or designee, if they will be providing testimony. If several hearings are planned for the same day, the assessor or designee should be sworn in for each hearing. Each hearing stands on its own merit. Having witnesses sworn in is also important if the transcripts of Board of Equalization hearings are requested by the Board of Tax Appeals or the district court.

Step 4 - The Property Owner Presents Testimony First:

There tends to be some confusion as to who is to testify first in a Board of Equalization hearing. The property owner has the burden of proof in seeking affirmative relief to establish that the determination of the assessor is erroneous and, therefore, **ALWAYS** puts their case on first. (See Preponderance of the Evidence on page 11). The assessor's value is presumed to be correct unless the property owner can provide evidence that the Assessor's value is in error. The assessor or designee **SHOULD NEVER** be asked to present their case first. Remember to keep the property owner to the time you have allotted for their direct testimony.

Should the BOE wish to adjourn into executive session for the purpose of considering information presented by the property owner that may be considered proprietary, please contact your Prosecuting Attorney for assistance, as the requirements of the Idaho Open Meetings Law, including Idaho Code § 67-2345, must be complied with.

Step 5 - The Board of Equalization Members Asks Questions of Property Owner:

The members of the Board of Equalization may ask questions at any time for the purpose of clarifying issues.

Step 6 – The Assessor's Office Presents Testimony:

After the completion of questioning of the property owner, the assessor or designee should present direct testimony and evidence within the time allotted. Though the assessor's value is presumed to be correct, the assessor must provide evidence to explain this value.

Step 7 – The Board of Equalization Members Asks Questions of the Assessors’ Representative :
After the assessor’s direct testimony, The members of the Board of Equalization may ask questions at any time for the purpose of clarifying issues.

Step 8 - The Property Owner makes closing remarks:
The property owner may provide closing remarks to the BOE.

Step 9 – Decision on the Case:
A decision to sustain or change the assessor’s value does not have to be made the same day as the hearing; however, if it is evident that the Board of Equalization is in agreement as to what the outcome should be, the BOE may make a decision at the end of the hearing. Alternately, the BOE may take the testimony and evidence under advisement and state that a decision will be made on or before the second Monday in July. The Chairman should explain to both parties the process they should follow if either should disagree with the decision which can include an appeal to the Board of Tax Appeals or District Court.

BOARD OF EQUALIZATION CALENDAR

The following are dates and deadlines important in the equalization of property assessments and granting of exemptions. When any deadline falls on a weekend or holiday, the deadline becomes the next business day [section (§) 63-217, Idaho Code (I.C.)].

DATE	DESCRIPTION	CODE/RULE
MONTHLY (JANUARY – JUNE)	<p>Equalization of Property Roll – Board of County Commissioners shall convene as the board of equalization (BOE) at least once in every month (from January through June) to equalize property assessed on the property roll.</p> <p>The clerk should note in the agenda one meeting day each month that the county commissioners will meet as a BOE. If there is no business to discuss then the Board does not need to convene. This is done to protect the Board from someone claiming they did not receive due process.</p>	§ 63-501(1)
JANUARY	<p>Equalization of Missed Roll – When the board of county commissioners convenes as the BOE in January, it shall equalize the assessments of all property assessed on the missed property roll for the prior year.</p> <p>Equalization of Occupancy Tax Roll – When the Board of County Commissioners convenes as the BOE in January, it shall equalize the assessments on the final occupancy tax roll for the prior year.</p> <p>Claims for property tax reduction shall be filed in the office of county assessor between January 1 and April 15 of each year.</p>	<p>§ 63-501(2)</p> <p>§§ 63-317 & 63-501(2)</p> <p>§ 63-706</p>
APRIL 15	<p>Deadline to Apply for Homeowner’s Exemption – For property taxes, this is the last date a homeowner can file an application to receive the homeowner’s exemption in the current year; applications filed between April 16 and December 31 may be approved for the following year.</p> <p>For exemptions that require an application, applications must be made to the county commissioners by April 15.</p>	<p>§ 63-602G(2)</p> <p>§ 63-</p>
MAY 15	<p>BOCC notifies taxpayer and assessor of decision on exemption.</p> <p>BOE Decides Circuit Breaker Claims – No later than this date, the Board of County Commissioners meet as BOE to decide on the claims for circuit breaker benefits and hear appeals on modified or disapproved claims.</p>	§ 63-706(2)
FIRST MONDAY IN JUNE	<p>Property Roll Assessment Notices Mailed – No later than this date, each assessor must mail valuation assessment notices to property owners for property assessed on the property roll.</p>	§ 63-308(1)

JUNE 20	Deadline for Hardship Exemption Application – No later than this date, taxpayers requesting the exemption for exceptional situations (hardship) must make application to the BOE.	§ 63-602AA
FOURTH MONDAY IN JUNE	<p>Property Roll Completed and Delivered – No later than this date, each assessor must complete the assessment of all real and personal property to be placed on the property roll and deliver to the county auditor the property roll along with all claims for agricultural and homeowner’s exemption.</p> <p>Deadline for Casualty Loss Exemption Application – No later than this date, taxpayers requesting the casualty loss exemption must make application to the BOE.</p> <p>Deadline to File Appeal on Property Roll – No later than this date, any taxpayer wanting to appeal the value as determined by the assessor for any property on the property roll must file an appeal with the BOE before the end of the county’s normal business hours.</p> <p>Deadline to file denied exemptions to the BOE</p> <p>Equalization of Property Roll – Each board of county commissioners must convene on this date as the board of equalization (BOE) to hear appeals and decide on exemptions on all property on the property roll.</p> <p>Occupancy Tax Roll Delivered – For all occupancy tax assessments noticed by this date, the assessor must make an occupancy tax roll and deliver it to the county auditor.</p> <p>Deadline to File Appeal on Occupancy Tax Roll – For occupancy tax assessments noticed by this date, any taxpayer wanting to appeal any value on the first occupancy tax roll for the current year must file an appeal with the BOE.</p> <p>Equalization of Occupancy Tax Roll – For all occupancy tax assessments noticed by this date, the BOE must equalize these assessments.</p>	<p>§§ 63-301(1) & 63-310</p> <p>§ 63-602X</p> <p>§ 63-501A</p> <p>§ 63-</p> <p>§ 63-501(1)</p> <p>§§ 63-317 & 63-310</p> <p>§§ 63-317 & 63-501A</p> <p>§§ 63-317 & 63-501</p>
SECOND MONDAY IN JULY	<p>BOE Decides Hardship Exemptions – No later than this date, the BOE decides on all applications for exemptions based on exceptional situations (hardships). All claims for hardship granted by the board of county commissioners after this date must be handled as a cancellation of taxes.</p> <p>BOE Decides Casualty Loss Exemptions – No later than this date, the BOE decides on all applications for exemptions based on casualty loss.</p> <p>BOE Completes Equalization of Property Roll – No later than this date, the BOE hears all appeals and decides all applications for exemption of real and personal property assessed on the property roll and adjourns.</p> <p>BOE Delivers Property Roll – No later than this date, the BOE must deliver to county auditor the property roll with any changes it made to the roll while it was meeting.</p> <p>BOE Equalizes and Delivers Occupancy Tax Roll – For occupancy tax assessments noticed by this date, the BOE must equalize all assessments on this occupancy tax roll for the current year and deliver that roll to the county auditor.</p>	<p>§§ 63-602AA & 63-711</p> <p>§ 63-602X(2)</p> <p>§ 63-501</p> <p>§ 63-509(1)</p> <p>§§ 63-317 & 63-501</p>

FOURTH MONDAY IN NOVEMBER	<p>Deadline to File Appeal on Subsequent Roll – No later than this date, any taxpayer wanting to appeal the value as determined by the assessor for any property on the subsequent property roll must file an appeal with the BOE.</p> <p>Subsequent Roll BOE Convenes – Each Board of County Commissioners must convene on this date as the BOE to hear appeals and decide on exemptions on all property on the subsequent property roll.</p> <p>Deadline to File Appeal on Occupancy Tax Roll – For occupancy tax assessments noticed between the fourth Monday in June and this date, any taxpayer wanting to appeal any value on this occupancy tax roll for the current year must file an appeal with the BOE.</p> <p>Equalization of Occupancy Tax Roll – For all occupancy tax assessments noticed between the fourth Monday in June and this date, the BOE must equalize these assessments.</p>	<p>§ 63-501A</p> <p>§ 63-501(2)</p> <p> §§ 63-501A & 63-317</p> <p> §§ 63-501 & 63-317</p>
FIRST MONDAY IN DECEMBER	<p>BOE Completes Equalization of Subsequent Roll – By this date, the county BOE hears all appeals and decides all applications for exemption of property assessed on the subsequent property roll and adjourns.</p> <p>Delivery of Subsequent Roll – As soon as possible after this date, the county BOE must deliver the subsequent property roll to the county auditor for delivery to the county tax collector without delay.</p>	<p>§ 63-501(2)</p> <p>§ 63-509(2)</p>
FIRST MONDAY IN DECEMBER	<p>Cancellation of Assessment of Personal Property Shipped Out-of-State – By this date, the county BOE shall cancel any assessment of personal property in whole or part upon receipt of documentary proof that the personal property was shipped to another location outside the state.</p>	<p>§ 63-602T(1)</p>
DECEMBER 15	<p>Statement of Revenues from Irrigation or Drainage – No later than this date, each utility company shall file a statement with the state tax commission showing revenues collected from each irrigation or drainage pumping customer.</p>	<p> §§ 63-603 & 63-602O</p>
DECEMBER 20	<p>First Half Property Tax Reduction Reimbursement – No later than this date, the state tax commission must pay to each county tax collector one-half (1/2) of the amount due to the county as reimbursement for property tax reduction (circuit breaker).</p> <p>First Half Property Taxes Due – The first half of the property tax payment for the current year on all taxable property and operating property rolls is due and if not paid to the county tax collector by this date is delinquent.</p> <p>Forest Products Yield Taxes Due – For forest products severed between January 1 and June 30 of the current year, yield taxes are due and if not paid to the county tax collector by this date are delinquent.</p>	<p>§ 63-709(2)</p> <p>§ 63-903</p> <p>§ 63-1706(5)</p>
DECEMBER 31	<p>Deadline to File Forestland Designation – No later than this date, the taxpayer must file the form designating land to be assessed as forestland under Chapter 17, Title 63, Idaho Code, for the subsequent years of the 10-year period.</p>	<p>§ 63-1703 Rule 963</p>

DECEMBER	Operators' Statements Mailed – By the end of this month, the state tax commission will mail to each operating property owner a blank operator's statement for completion and submittal by April 30 of the next year.	§ 63-404 Rule 404.06
----------	--	-------------------------