

Instructions

Use this form to appeal a decision of the County Board of Equalization (BOE). A separate appeal form is required for each parcel assessment being appealed.

Important: This appeal form and any attachments must be **filed with the County Clerk/Auditor within 30 days** after the mailing of a decision of the BOE or pronouncement of a decision at hearing. Idaho Code § 63-511.

The following instructions correspond to the numbers on the front side of this form.

1. Please print the full name of the person or entity filing the appeal (Appellant's name).
2. Provide the mailing address and telephone number of the person filing the appeal. The Appellant must keep the Board and the opposing party informed of any changes in mailing address or telephone number.
4. The right to appear and practice before the Board is limited to the following classes of persons:
 - Natural Persons.** A natural person may represent himself or herself, or be represented by an attorney.
 - Corporations.** Duly qualified directors or officers of the corporation being represented.
 - LLCs.** Duly qualified members of the LLC being represented or a manager of the manager-managed LLC being represented.
 - Partnerships, Joint Ventures, and Trusts.** Duly qualified partners, joint venturers, or trustees representing their respective partnerships, joint partnerships, or trusts.
 - Authorized Attorneys.** Duly authorized attorneys licensed to practice law in Idaho.
 - Public Officers.** Public officers or designated representatives when representing a governmental entity.
5. If available, attach the envelope, or a copy of the envelope the BOE decision was mailed in.
6. If an exemption is claimed, please identify the exemption and the applicable Idaho statute.
7. To ensure the appeal is perfected, a copy of the current assessment notice for the parcel being appealed must be attached. If not available, include a statement noting such.
8. Appellant must specify the total value claim for the parcel, however it is not necessary to allocate the value between land and improvement components.
9. Enter a summary statement of the reason(s) for the appeal. Attach additional pages if needed.
10. Must be signed by Appellant or a duly qualified representative as identified in No. 4 above.

Contacting the Idaho Board of Tax Appeals:

Idaho Board of Tax Appeals
Phone: 208-334-3354