

General Information for Your Hearing

Hearings

- Most hearings are scheduled within 90-120 days of the Board acknowledging the appeal.
- Parties are notified *in writing* of the date, time, and place for the hearing.
 - Appellant - The party filing the appeal.
 - Respondent - The party answering the appeal.
 - “Subject Property” - the property under discussion, where applicable.
- The hearing is usually presided over by one Board member or by a staff hearing officer.
- Hearings are public and are recorded.
- The hearing is typically the best opportunity to present evidence and other information for the Board’s consideration in decision-making.
- Typical progression of hearing: Appellant presents first. Respondent then presents. The parties are allowed time for questions after the opposing party has presented. Parties also commonly make a closing statement.

Exhibits

- Bring one (1) original and two (2) copies of each exhibit to the hearing.
 - Single-sided copies.
 - Multi-page exhibits must be page numbered.
- Sample exhibits are available on the Board’s website at bta.idaho.gov.

Communication

- Communication with the Board should only be made in writing.
- Any written communication filed with the Board must also be sent to (“served on”) the other party at the same time. The written communication must contain a statement that such service was accomplished on the other party. A simple “cc:” type notation will suffice, or a certificate of service may be used (<https://bta.idaho.gov/wp-content/uploads/2024/06/CertificateOfService24fillable.pdf>).

Settlement or Withdrawal

- If the appeal is settled, or the Appellant wishes to withdraw the appeal, please contact the Board as soon as possible. For your convenience, forms and filing instructions are available on the Board’s website.

If you have a question about the above or how the Board works, you may contact the Board’s staff at 208-334-3354. However, staff cannot provide legal advice or let you speak directly with the judges outside of the hearing.