

## **COUNTY AUDITOR TRANSMITTAL CHECKLIST**

**Forwarding Deadline:** An assessment appeal to the Idaho Board of Tax Appeals (BTA) is filed locally with the county auditor. Idaho Code § 63-511(2) requires the auditor then forward the appeal to the BTA “within thirty (30) days of being notified of the appeal.”

- Appeal forwarded to BTA within 30 days of receipt.
- Appeal form or other notice of appeal was marked with the date mailed or hand-delivered to the county auditor. If the appeal was received by mail, include the mailing envelope or a copy of the envelope’s face.

**Transmittal Content:** In addition to the appeal form or notice of appeal, other materials must also be forwarded. IDAPA 36.01.01.52 (Rule 52) provides the full list of transmittal materials. Copies of the following documents are acceptable:

- Final assessment notice(s) or a county-generated document showing the same or similar information for the parcel(s) being appealed.
- BOE decision letter or other notice of BOE decision with parcel number(s) identified, together with the mailing date of the decision or a proof of service.
- BOE appeal or protest form(s) and any accompanying attachments.
- Certified minutes of the BOE proceeding(s), or a verbatim transcript or recording of the BOE proceeding(s) related to the parcel(s) appealed.
- Exhibits submitted to the BOE.
- If applicable, a certificate that the BOE failed to act in the time required.

**For judicial review purposes, the BOE minutes should include the following:**

- First and last names of persons participating in the BOE hearing.
- Clear identification of the parcel number(s) associated with the appeal(s).
- The decision made by the BOE specifying the value(s) determined or exempt status decided for each parcel number involved, including a statement of the basis for the BOE’s decision.

### **Other Considerations**

- Untimely or otherwise defective or questionable appeals must still be forwarded to the BTA. The auditor is welcome to state or note concerns with the appeal.
- A separate appeal must be filed for each assessment appealed (i.e., separate appeal forms or letters must be submitted for each parcel number).

**Forward appeals to:** Board of Tax Appeals, P.O. Box 83720, Boise, ID 83720-0088  
**For questions, contact the BTA at 208-334-3354.**