

About Your Hearing

Appellant - The party filing the appeal.

Respondent - The party answering the appeal.

Subject Property - The property under discussion.

HEARINGS

- The hearing is typically the best opportunity to present evidence and other information to aid in the Board's decision-making.
- 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.
- The hearing is usually presided over by one (1) Board member or by a staff hearing officer.
- Hearings are public and are recorded.
- 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 include page numbers

Examples of exhibits are available on the Board's website at bta.idaho.gov

COMMUNICATION

- Communication with the Board must be made in writing and must be sent to ("served on") the other party at the same time. All communication must contain a statement reflecting that such service was accomplished on the other party. A simple "cc:" type notation will suffice, or a certificate of service may be used.

Fillable certificate of service form available on the Board's website at bta.idaho.gov

SETTLEMENT or WITHDRAWAL

- If the appeal is settled, or the Appellant wishes to withdraw the appeal, please contact the Board as soon as possible.

Settlement and Withdrawal forms available on the Board's website at bta.idaho.gov

For any questions, contact the Board of Tax Appeals at 208-334-3354. Be advised, staff cannot provide legal advice or let you communicate with the judges outside of the hearing.