

COUNTY AUDITOR TRANSMITTAL CHECKLIST

SECTION A – FORWARDING DEADLINE

Idaho Code § 63-511(2) requires an assessment appeal to the Idaho Board of Tax Appeals (BTA) be filed locally with the county auditor. The statute further provides that the county auditor “shall submit all such appeals 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, hand-delivered, or emailed to the county auditor. If the appeal was received by mail, include the mailing envelope or a copy of the envelope’s face.

SECTION B – TRANSMITTAL CONTENT

In addition to the notice of appeal, BTA Rule 52 (IDAPA 36.01.01.052) requires the following materials also be forwarded to the BTA (copies 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.
- Exhibits submitted to the BOE.
- Certified minutes of the BOE proceeding(s), or a verbatim transcript or recording of the BOE proceeding(s) related to the parcel(s) appealed.

The BOE minutes should include:

- 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 for each parcel number, including a statement of the basis for the BOE’s decision.
- If applicable, a certificate that the BOE failed to act in the time required.

When possible, please order documents in the same order as this checklist.

SECTION C – 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 notice of appeal must be filed for each assessment appealed (i.e., separate appeal form or letter must be submitted for each parcel number).

Forward appeals to: Idaho Board of Tax Appeals, P.O. Box 83720, Boise, ID 83720-0088

For questions, contact the BTA at 208-334-3354