

## About Your Hearing

### Key Terms

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](http://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](http://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](http://bta.idaho.gov)

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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.