

**NOTICE OF APPEAL**

BTA-Use Only

**Property Tax Assessment / Exemption**

Use this form to appeal a property valuation or exemption decision of the County Board of Equalization.

A separate notice of appeal is required for each parcel appealed.

**See Reverse Side for Instructions**

1. Appellant Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

2. Representative Name: \_\_\_\_\_ Title: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Representative Phone: \_\_\_\_\_

3. Appellant hereby appeals from the decision of the \_\_\_\_\_ County Board of Equalization dated \_\_\_\_\_, and mailed on \_\_\_\_\_ (if known).

4. Assessment notice is attached (**required**). Parcel No. \_\_\_\_\_

5. Exemption Claimed (if applicable): \_\_\_\_\_ Exemption Statute: \_\_\_\_\_

<u>Value set by County Board of Equalization:</u>		<u>Appellant's value claim as of January 1:</u>	
Land	\$ _____	Land	\$ _____
Improvements	\$ _____	Improvements	\$ _____
Other	\$ _____	Other	\$ _____
Total Market Value	\$ _____	Total Market Value	\$ _____

7. Basis or reason(s) for the appeal (attach additional pages as needed):

8. The undersigned attests the contents of this appeal form are accurate to the best of my knowledge.

\_\_\_\_\_  
Appellant Signature (or Representative)

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

**-- Auditor Please Complete --**

Date mailed, hand-delivered, or  
emailed to County Auditor

Hand-delivered Postmark Email

**This Notice of Appeal MUST be filed with the County Clerk/Auditor.**

## Instructions

Use this form to appeal a decision of the County Board of Equalization (BOE). There are different appeal forms for income, sales, and use tax appeals and for property tax reduction appeals.

A separate notice of appeal is required for each parcel assessment appealed.

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**Important:** This appeal form and any attachments must be **filed with the County Clerk/Auditor within 30 days** after the mailing of a decision of the BOE or pronouncement of a decision at hearing. Idaho Code § 63-511.

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The following instructions correspond to the numbers on the front side of this form.

1. Please print the full name of the property owner (Appellant), the property owner's mailing address, and the property owner's phone number. Appellant must keep the Board and the opposing party informed of any changes in mailing address or telephone number.
2. A taxpayer has the right to appear or to be represented by another person of their choosing. Provide the name, title, mailing address, and telephone of Appellant's representative, if any.
3. If available, attach the envelope, or a copy of the envelope, in which the BOE decision was mailed.
4. Attach a copy of the current assessment notice for the parcel being appealed. If not available, include a statement noting such.
5. For an appeal concerning a property tax exemption, please provide the name of the claimed exemption and identify the applicable Idaho statute.
6. For an appeal of a property's assessed value, Appellant must specify the total value claim for the parcel (required) and allocate the value between the land and improvements (optional).
7. Summarize the reason(s) for the appeal. Attach additional pages if needed.
8. Must be signed by Appellant or Appellant's representative.

For questions regarding this form, contact the Idaho Board of Tax Appeals (BTA) at 208-334-3354.