

**NOTICE OF APPEAL**  
**Property Tax Reduction**

BTA-Use Only

Use this form to appeal a notice or decision issued by the Idaho State Tax Commission concerning a property tax reduction benefit pursuant to Idaho Code §§ 63-701 through 63-710 (Circuit Breaker or Disabled Veterans).

**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 Notice to Change or Deny Benefits, or Final Decision of the Idaho State Tax Commission (STC), dated \_\_\_\_\_.

4. A copy of the STC notice or decision is attached (**required**).

5. Property Tax Reduction amount determined by STC: \$ \_\_\_\_\_

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

7. The undersigned attests the contents of this appeal form are correct to the best of my knowledge.

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

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

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

**This Notice of Appeal MUST be filed directly with the Board of Tax Appeals.**

## Instructions

Use this form to appeal an Idaho State Tax Commission notice or decision involving the Property Tax Reduction (Circuit Breaker) or the Special Property Tax for Disabled Veterans benefit programs, except when the appeal involves a recovery action pursuant to Idaho Code § 63-708.

This notice of appeal form and any attachments must be **filed with the Idaho Board of Tax Appeals within 30 days** of a written notice or final decision regarding property tax reduction benefits issued by the Idaho State Tax Commission. Idaho Code § 63-707.

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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 person filing the appeal (Appellant's name), mailing address, and phone number. Appellant must keep the BTA informed of any changes in mailing address or phone number.
2. A taxpayer has the right to personally appear or to be represented by another person of the taxpayer's choosing at all proceedings before the BTA. See Idaho Code § 63-3810A. If applicable, provide full name, title, address, and telephone number of Appellant's representative.
3. Date of STC notice or final decision.
4. Please include a complete copy of the STC notice or final decision being appealed (**required**).
5. Enter the amount of property tax reduction determined by the STC.
6. Summarize the reason(s) for the appeal. Attach additional pages if needed.
7. Must be signed by Appellant or Appellant's representative.

This notice of appeal form and any accompanying documents must be mailed or hand-delivered to:

Idaho Board of Tax Appeals  
P.O. Box 83720  
Boise, ID 83720-0088

- OR -

Idaho Board of Tax Appeals  
1673 W. Shoreline Dr., Suite 120  
Boise, ID 83702

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