

BTA Appeals: Transmittal Checklist

Forwarding Deadline

An assessment appeal to the Idaho Board of Tax Appeals (BTA) is filed locally with the county auditor. Idaho Code § 63-511(2) requires the auditor then forward the appeal 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 notice of appeal was marked with the date mailed or hand-delivered. If appeal was received by mail, include the mailing envelope or a copy of the envelope’s face.

Transmittal Content

In addition to the notice of appeal or BTA appeal form, other materials must be forwarded. IDAPA 36.01.01.52 (Rule 52) provides the full list of transmittal materials. Copies of the following documents are acceptable.

- Final assessment notice or a county-generated document showing the same or similar information for the parcel assessment being appealed
- Exhibits considered by the BOE
- BOE appeal or protest form and any accompanying attachments
- BOE decision letter or other notice of BOE decision with parcel nos. identified, together with the mailing date of the decision or a proof of service
- Certified minutes of the BOE proceeding(s), or a verbatim transcript or recording of the BOE proceeding(s) related to the parcel assessment appealed
- If applicable, a certificate that the BOE failed to act in the time required

For judicial review purposes, the BOE Minutes should include the following:

- First and last names of persons participating in the BOE hearing
- Clear identification of the parcel no. associated with the appeal
- The decision made by the BOE specifying the value(s) determined or exempt status decided for each parcel number involved, including a statement of the basis for the BOE’s decision

Other considerations

- Untimely or otherwise defective or questionable appeals are still forwarded to the BTA. The auditor is welcome to state or note concerns with the appeal.
- A separate appeal form must be completed for each parcel no. and assessment appealed

Forward appeals to: Board of Tax Appeals, P.O. Box 83720, Boise, ID 83720-0088
BTA telephone: 208-334-3354