

## Property Tax Appeal Form

For each parcel assessment appealed, a separate form must be filed.

1. Appellant Name: \_\_\_\_\_  
Appellant is a:  Natural Person     Corporation     LLC     Public Officer  
 Partnership     Joint Venture     Trust     Other \_\_\_\_\_
2. Appellant Mailing Address: \_\_\_\_\_ Zip Code \_\_\_\_\_
3. Appellant Phone: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_
4. Representative Name: \_\_\_\_\_ Title: \_\_\_\_\_  
a. Mailing Address: \_\_\_\_\_  
b. Representative Phone: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_  
c. Idaho Attorney License Number: \_\_\_\_\_
5. Appellant hereby appeals from the decision of the \_\_\_\_\_ County Board of Equalization, dated \_\_\_\_\_, \_\_\_\_\_, and mailed on \_\_\_\_\_, \_\_\_\_\_ (if known).
6. Exemption Claimed: \_\_\_\_\_ Exemption Statute: \_\_\_\_\_
7.  Check box if assessment notice is attached as required. Parcel No. \_\_\_\_\_
- |  |          |   |          |
|--|----------|---|----------|
| 8. <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                              | \$ _____ |
10. Basis or reason for the appeal: \_\_\_\_\_  
\_\_\_\_\_
12. The undersigned attests the contents of this appeal form are correct.
- \_\_\_\_\_  
Appellant signature (or Duly Qualified Representative)    Date Signed
- \_\_\_\_\_  
Print Name    Title

**This appeal must be filed with the County Clerk/Auditor.**

See Reverse Side for Instructions

|   |                          |
|---|--------------------------|
| Date mailed or hand-delivered to County Auditor |                          |
| Hand-delivered                                  | Postmark                 |
| <input type="checkbox"/>                        | <input type="checkbox"/> |

## Instructions

Use this form to appeal a decision of the County Board of Equalization (BOE). A separate appeal form is required for each parcel assessment being appealed.

**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.

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

1. Please print the full name of the person or entity filing the appeal (Appellant's name).
2. Provide the mailing address of the person filing the appeal. The Appellant must keep the Board and the opposing party informed of any changes in mailing address or telephone number.
4. The right to appear and practice before the Board is limited to the following classes of persons:
  - Natural Persons.** A natural person may represent himself or herself, or be represented by an attorney.
  - Corporations.** Duly qualified directors or officers of the corporation being represented.
  - LLCs.** Duly qualified members of the LLC being represented or a manager of the manager-managed LLC being represented.
  - Partnerships, Joint Ventures, and Trusts.** Duly qualified partners, joint venturers, or trustees representing their respective partnerships, joint partnerships, or trusts.
  - Authorized Attorneys.** Duly authorized attorneys licensed to practice law in Idaho.
  - Public Officers.** Public officers or designated representatives when representing a governmental entity.
5. If available, attach the envelope, or a copy of the envelope the BOE decision was mailed in.
6. If an exemption is claimed, please identify the exemption and the applicable Idaho statute.
7. To ensure the appeal is perfected, a copy of the current assessment notice for the parcel being appealed must be attached. If not available, include a statement noting such.
8. Appellant must specify the total value claim for the parcel, however it is not necessary to allocate the value between land and improvement components.
9. Enter a summary statement of the reason(s) for the appeal. Attach additional pages if needed.
10. Must be signed by Appellant or a duly qualified representative as identified in No. 4 above.

*Contacting the Idaho Board of Tax Appeals:*

Idaho Board of Tax Appeals  
Phone: 208-334-3354

bta.idaho.gov