

IDAHO Board of Tax 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 optional notice of appeal was marked with the date mailed or hand-delivered to the Auditor. If the appeal was received by mail, include the mailing envelope or a copy of the envelope’s face.

Transmittal Content

In addition to the appeal form or a notice of appeal, 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