

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. Value set by County Board of Equalization: Appellant's value claim as of January 1:
Land \$ _____ Land \$ _____
Improvements \$ _____ Improvements \$ _____
Other \$ _____ Other \$ _____
Total Market Value \$ _____ Total Market Value \$ _____
9. Basis or reason for the appeal: _____

10. 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

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