

BANNOCK COUNTY BOARD OF EQUALIZATION
Property Assessment Appeal Information for 2011

STEP ONE: Have you spoken with the Assessor's Office?

If you have questions about how your property was assessed or disagree with the assessed value amount, the first step is to meet with a representative from the Assessor's Office, or you may call your appraiser directly at the number listed on your Assessment Notice. An explanation will be offered that may answer your concerns, or you might be able to provide additional information to the Assessor which could impact your property valuation. Many value disputes can be settled without going through the appeal process by working with your appraiser.

STEP TWO: Submit Appeal Package by 5:00 p.m. on June 27, 2011

Appeals must be filed on the Appeal Form provided. A separate appeal form must be submitted for each parcel. Pursuant to Idaho Code Section 63-501A, this form must be completed in its entirety and received in the Bannock County Commissioners' Office, 624 E Center Room 214, Pocatello, Id 83201 by 5:00 p.m. on June 27, 2011.

It is necessary for each appeal package to contain the original appeal form and a copy of the assessment notice.

We encourage you to file your appeal form as soon as you determine your wish to appeal as opposed to waiting until the last day to file. Please keep in mind that if you wait until the last day, you will more than likely have to wait in line while your appeal is processed and we will not be able to work around personal schedules as the number of days for hearings is limited to June 27th through July 11th.

STEP THREE: The Appeal Hearing (Date and time to be determined by Board of Equalization)

The order for hearing will be as follows:

- Opening of hearing and swearing-in of witnesses
- Appellant's case (with comparable property sales support case or supporting documentation)
- Questions by Assessor and/or Board
- Assessor's case
- Questions by Appellant and/or Board
- Rebuttal
- Decision and closing of hearing

An appeal to the Board of Equalization is not a forum to protest property taxes.

Appeal hearings vary in length. The property owner and Assessor will be allowed 5 minutes to present their case. You may choose to file a written appeal and the Board of Equalization will make their decision based on the information submitted; or, you or your representative may appear before the board to offer oral testimony. Due to time constraints imposed by Idaho Statute, your appeal date and time are not subject to choice or change. If you or a representative

are unavailable on the date assigned to your appeal, we would be happy to hear it as a “written”. Due to this limited time set for Board of Equalization applications will be accepted from June, 7th until June, 27th.

SUPPORTING DOCUMENTATION

The Board of Equalization must determine the market value of your property based on sales of comparable properties using sales from October 2009 through December 2010. Market value is the most probable amount of United States dollars or equivalent for which a property would exchange hands between a knowledgeable and willing seller, under no compulsion to sell, and an informed, capable buyer, under no compulsion to buy, with a reasonable time allowed to consummate the sale, substantiated by a reasonable down or full cash payment.

Supporting documentation may include the follows:

- Sales from similar properties;
- Copies of contracts;
- Closing statements;
- Appraisal by licensed appraiser;
- Any unique characteristics of your property; or
- Any other information pertaining to the market value of your property.

In addition, the Assessor may request entry onto your property in order to confirm or correct information on which your valuation was based. Although not required, the Board strongly encourages you to allow such access, and it may be to your advantage to do so if you believe that the property information on which your valuation was based is erroneous.

Please bear in mind that the taxpayer has the burden of proving that the valuation of the Assessor is erroneous pursuant to Idaho Code Section 63-502. The Board of Equalization may only consider current year assessed values of property, not taxes.