

TITLE 63  
REVENUE AND TAXATION  
CHAPTER 2

DEFINITIONS -- GENERAL PROVISIONS

63-208.RULES PERTAINING TO MARKET VALUE -- DUTY OF ASSESSORS. (1) It shall be the duty of the state tax commission to prepare and distribute to each county assessor and the county commissioners within the state of Idaho, rules prescribing and directing the manner in which market value for assessment purposes is to be determined for the purpose of taxation. The rules promulgated by the state tax commission shall require each assessor to find market value for assessment purposes of all property, except that expressly exempt under [chapter 6, title 63](#), Idaho Code, within his county according to recognized appraisal methods and techniques as set forth by the state tax commission; provided, that the actual and functional use shall be a major consideration when determining market value for assessment purposes.

(2) To maximize uniformity and equity in assessment of different categories of property, such rules shall, to the extent practical, require the use of reproduction or replacement cost less depreciation as opposed to historic cost less depreciation whenever cost is considered as a single or one (1) of several factors in establishing the market value of depreciable property. The state tax commission shall also prepare and distribute amendments and changes to the rules as shall be necessary in order to carry out the intent and purposes of this title. The rules shall be in the form as the commission shall direct, and shall be made available upon request to other public officers and the general public in reasonable quantities without charge. In ascertaining the market value for assessment purposes of any item of property, the assessor of each county shall, and is required to, abide by, adhere to and conform with rules promulgated by the state tax commission.

TITLE 63  
REVENUE AND TAXATION  
CHAPTER 3

ASSESSMENT OF REAL AND PERSONAL PROPERTY

63-314. COUNTY VALUATION PROGRAM TO BE CARRIED ON BY ASSESSOR. (1) It shall be the duty of the county assessor of each county in the state to conduct and carry out a continuing program of valuation of all taxable properties under his jurisdiction pursuant to such rules as the state tax commission may prescribe, to the end that all parcels of property under the assessor's jurisdiction are assessed at current market value. In order to promote uniform assessment of property in the state of Idaho, taxable property shall be appraised or indexed annually to reflect current market value. In order to achieve this goal, all taxable property in a county shall be appraised at least once every five (5) years, except as provided in subsection (6). Beginning in 2003, or year one (1) of any five (5) year cycle not less than fifteen percent (15%) of the taxable properties in the county shall be appraised during that year; by the end of year two (2) not less than thirty-five percent (35%) of the taxable properties in the county shall have been appraised during that year and the previous year; by the end of year three (3) not less than fifty-five percent (55%) of the taxable properties in the county shall have been appraised during that year and the previous two (2) years; by the end of year four (4) not less than seventy-five percent (75%) of the taxable properties in the county shall have been appraised during that year and the previous three (3) years; and by the end of year five (5) all one hundred percent (100%) of the taxable properties within the county shall have been appraised during that year and the previous four (4) years. Annually, all taxable property, not appraised that year, shall be indexed to reflect current market value for assessment purposes using market value property transactions and results of the annual appraisal of taxable property. The county assessor shall maintain in the respective offices sufficient records to show when each parcel or item of property was last appraised. The appraisal required by this section shall include a plan outlining the continuing valuation program. Said plan shall be submitted to the state tax commission for approval on or before the first Monday in February, 1997, and no less frequently than every fifth year thereafter. The state tax commission shall not approve any plan that fails to provide for adequate appraisal and valuation of all taxable properties in any county.

(2) The state tax commission is hereby authorized, empowered and directed to promulgate rules for the implementation of this program, and to provide any such county assessor with such supervision and technical assistance as may be necessary.

(3) The county commissioners of each county shall furnish the assessor with such additional funds and personnel as may be required to carry out the program hereby provided, and for this purpose may levy annually a property tax of not to exceed four-hundredths percent (.04%) of the market value for assessment purposes on all taxable property in the county to be collected and paid into the county

treasury and appropriated to the property valuation fund which is hereby created.

(4) If compliance with the requirements of subsection (1) is not obtained, or if any county fails to meet the goals set in subsection (1), the state tax commission may proceed as required by section [63-316](#), Idaho Code. If a county fails to meet the timelines in subsection (1), the state tax commission shall require a remediation plan.

(5) As used in this section the term "adequate appraisal and valuation of all taxable properties in any county" means a process which includes a field inspection of not less than the number of taxable properties necessary to meet the requirements of subsection (1). Appraisal also includes collection, verification and analysis of market value sales, applicable income and expense data and building cost information, and application of this information to predict market value.

(6) The board of county commissioners may request that the Idaho state tax commission grant an extension of the five (5) year reappraisal deadline set forth in subsection (1). The request shall be in writing and shall set forth the reason(s) that the county is unable to complete the reappraisal process as required by subsection (1) and shall set forth the measures the county will undertake in order to complete the reappraisal program within the extension of time requested. In no case shall an extension exceed two (2) years. The state tax commission may approve or deny any request for an extension and shall notify the board of county commissioners of its decision in writing. The state tax commission shall not approve any extension absent a showing by the county of extraordinary circumstances. Extraordinary circumstances may include, but are not limited to, natural disasters or unforeseen circumstances that result in extreme financial hardship to the county. Circumstances that will not qualify for an extension may include, but are not limited to, failure to adequately fund the county valuation program as provided by this section, malfeasance, or mismanagement by a current elected official. The state tax commission shall not grant the extension provided in this section if studies conducted by the commission indicate that any category of property affected by such extension is not assessed at market value.

(7) The Idaho state tax commission shall report back to the Idaho house of representatives revenue and taxation committee and the senate local government and taxation committee whenever an extension authorized under subsection (6) is granted.

TITLE 63  
REVENUE AND TAXATION  
CHAPTER 5

EQUALIZATION OF ASSESSMENTS

63-501A.TAXPAYER'S RIGHT TO APPEAL. (1) Taxpayers may file an appeal of an assessment with the county board of equalization. An appeal shall be made in writing on a form provided by the county board of equalization or assessor and must identify the taxpayer, the property which is the subject of the appeal and the reason for the appeal. An appeal of an assessment listed on the property roll must be filed on or before the end of the county's normal business hours on the fourth Monday of June. An appeal of an assessment listed on the subsequent property roll must be filed on or before the end of the county's normal business hours on the fourth Monday of November. An appeal of an assessment listed on the missed property roll must be filed on or before the board of equalization adjourns on the day of its January meeting. The board of equalization may consider an appeal only if it is timely filed.

(2) Appeals from the county board of equalization shall be made pursuant to section [63-511](#), Idaho Code.

TITLE 63  
REVENUE AND TAXATION  
CHAPTER 5

EQUALIZATION OF ASSESSMENTS

63-502.FUNCTION OF BOARD OF EQUALIZATION ON ASSESSMENTS. The function of the board of equalization shall be confined strictly to assuring that the market value for assessment purposes of property has been found by the assessor, and to the functions provided for in [chapter 6, title 63](#), Idaho Code, relating to exemptions from taxation. It is hereby made the duty of the board of equalization to enforce and compel a proper classification and assessment of all property required under the provisions of this title to be entered on the property rolls, and in so doing, the board of equalization shall examine the rolls and shall raise or cause to be raised, or lower or cause to be lowered, the assessment of any property which in the judgment of the board has not been properly assessed. The board of equalization must examine and act upon all complaints filed with the board in regard to the assessed value of any property entered on the property rolls and must correct any assessment improperly made. The taxpayer shall have the burden of proof in seeking affirmative relief to establish that the determination of the assessor is erroneous, including any determination of assessed value. A preponderance of the evidence shall suffice to sustain the burden of proof.

TITLE 63  
REVENUE AND TAXATION  
CHAPTER 5

EQUALIZATION OF ASSESSMENTS

63-505.PRODUCTION OF EVIDENCE BY COUNTY OFFICIALS AND OTHERS. The board of equalization may require the attendance of any county officer or deputy, who must furnish the board with any information which may be had from the records in his office and which the board may deem necessary in equalizing the assessments, and may also subpoena witnesses and hear evidence in all matters relating to the assessment of property, and may arbitrarily assess the property of any person refusing to appear or testify, and any assessment so made shall be conclusive on all questions of assessment in any court or proceeding.