

BANNOCK COUNTY BOARD OF EQUALIZATION

Property Assessment Appeal Information for 2018

STEP ONE: Have you spoken with your appraiser?

If you have questions about how your property was assessed or disagree with the assessed value amount, the first step is to speak with your appraiser. 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 appraiser which could impact your property valuation.

STEP TWO: Submit Appeal Package no later than 5:00 PM on June 25, 2018

An appeal to the Board of Equalization is **not a forum to protest property taxes, only assessments.** Appeal must be filed on the Appeal Form provided by the Bannock County Commissioners. **A separate appeal form must be submitted** for each parcel. Pursuant to Idaho Code Section 63-501A and 63-502, this form must be completed in its entirety and received in the Bannock County Assessor's Office, 130 North 6th Avenue Pocatello, ID 83201-4969 by 5:00 p.m. on June 25, 2018. **FILE EARLY!** You will have time to meet with your - appraiser and more available hearing times, which are limited to June 25th through July 9th. Due to time constraints imposed by Idaho Statute, your appeal date and time are not subject to choice or change. Due to the limited time set for Board of Equalization, applications will be accepted from June 4th until June 25th.

Supporting documentation may include the following:

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

The Board of Equalization must determine the market value of your property based on sales of comparable properties using sales from October 2016 through December 2017. 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.

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.

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

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. The order for hearing will be as follows:

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

The property owner and Assessor will be allowed 5 minutes each to present their case. Failure to appear for oral hearings will result in dismissal.

*Special needs will be accommodated on request with prior notice.

624 E Center Room 214, Pocatello 83201

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