



Assessor's Office
130 N 6th Avenue
Pocatello, Idaho 83201
208-236-7260 Office
208-236-7074 Fax
sdavies@bannockcounty.us

BANNOCK COUNTY BOARD OF EQUALIZATION

Property Assessment Appeal Information

Understanding Assessed Values

Every year the Assessor is responsible for valuing all property within Bannock County at 100% of the current market value, pursuant to Idaho State code. This value is based on the market conditions as of **January 1st, 2019**.

To calculate the market value, our appraisers analyze all available qualifying sales (also known as arm's-length transactions). Idaho is a non-disclosure state, so we rely heavily on public reported data. The time period we analyze for sales data is **October 2017 – December 2018**.

In 2018, the Assessor's office began to implement improvements to our software systems. During the first half of 2019 we have continued to refine and streamline processes in a combined effort to ensure fair & equitable assessments for all residents of Bannock County. Our goal is to foster a trusted partnership with all residents in a straight-forward and transparent manner.

Your property assessment is the first step in a multi-step process. Taxing districts will then prepare their fiscal budgets, including any increases or decreases to their budget requests. Once a taxing district has certified their budget, a levy rate will be calculated in the fall. A change in your assessed value will not necessarily mean a change in your property taxes. We encourage all residents to attend the budget hearings for the various taxing districts. The meeting times are printed on your assessment notice.

Speak with your appraiser

If you have a concern with your assessment, the first step is to contact the appraiser listed on your assessment notice. They will be happy to review your file for any corrections that may need to be made to the information we have on file for your property. If you have concerns regarding the value of your property, your appraiser will review the information used to make the value determination. Your appraiser will also review any additional information you may have in regards to the market value of your property.

Board of Equalization (appeals)

If, after speaking with your appraiser, you still have additional concerns regarding your assessed value, you may file an appeal to the Board of Equalization. The B.O.E. is able to address the market value of your property, and is not a forum to address or protest property taxes.

The deadline for filing an appeal is 5:00 PM on June 24th, 2019.

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Supporting documentation for appeals

If you choose to file an appeal, you must also submit additional supporting information. You can submit this information in writing, and the Board of Equalization will make their decision based on the information provided. You may also choose to appear directly before the B.O.E. to present testimony. An appeal to the B.O.E. is not a forum to protest property taxes, only assessments. Appeals 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 by 5:00 p.m. on June 24th, 2019.

Supporting documentation may include: *sales from similar properties, sales contracts, sales closing statements, appraisals by licensed appraisers, any unique characteristics of your property, and any other information pertaining to the market value of your property.*

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

The process is typically 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's office 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.*