



## Bannock County Board of Equalization • 2020

**Appellant's Name:** \_\_\_\_\_

**Parcel ID #:** \_\_\_\_\_

**Hearing Date:** \_\_\_\_\_ at \_\_\_\_\_ AM/PM

**Hearing will be held at the Courthouse, 624 East Center, Room 212**

**Assessor: Sheri Davies**

By way of reminder, the Appellant and the Assessor are required to provide 5 copies of their exhibits to support their argument five (5) business day prior to their scheduled hearing.

### Rules of the Hearing

The Assessor is required by state law to assess all property in their county at market value as of January 1<sup>st</sup> each year. This value is determined by an appraisal process, which includes analyzing construction costs, reviewing recent sales data, and may require a personal visit to the property. The sales information is gathered from the multiple listing service, property owners, realtors, builders, developers and independent appraisers.

Under state law, the Board of Equalization is charged to do nothing more than assure the market value established by the Assessor is correct [Idaho Code 63-501 and 63-502]. The purpose of this hearing is not to negotiate, compromise, or mediate.

According to state law, the appraised value established by the Assessor, is considered correct unless the property owner or the owner's attorney, licensed in the State of Idaho, present evidence of an error.

- 1) This is a formal hearing and to ensure due process for the appellant, all individuals shall conduct themselves in a professional manner.
- 2) All discussion must proceed through the chair of the hearing.
- 3) Interruptions will not be allowed. All parties may only speak when the chair of the BOE indicates their allotted time for presentation, questions or closing statements.
- 4) This hearing is being recorded, so it is critical for all parties to conduct themselves in a manner that allows for a clear documentation of the proceedings.

### Hearing Structure

*This hearing is open to the public but is not a public hearing.*

- 1) BOE Chairman opens the hearing, gives instructions and all participants are to be sworn in.
  - 2) Property Owner (the Appellant) presents their case – up to three (3) minutes.
  - 3) Questions from the Assessor or designee.
  - 4) Assessor or designee presents their case – up to three (3) minutes.
  - 5) Questions from the Appellant.
  - 6) Rebuttal/closing statement from Appellant and/or Assessor/designee – up to 2 minutes each.
  - 7) Board of Equalization discusses the case and renders a decision if in agreement to do so.
- The BOE may ask questions at any time during the proceedings for the purpose of clarifying issues.
  - If you have any questions, please call 208-236-7496.

*Should the property owner (the appellant) or the Assessor disagree with the decision of the Board of Equalization, you have the right to appeal within thirty (30) days from the mailing of a Notice of a Decision to the Idaho State Board of Tax Appeals or the District Court [Idaho Code 63-511(1)]. Appeals should be submitted to the Bannock County Clerk within the deadline.*