



# Bannock County Board of Equalization

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 (MLS), property owners, realtors, builders, developers, and independent appraisers.

Under state law, the Board of Equalization (BOE) is charged only to assure the market value established by the Assessors is correct [Idaho Code §63-501 and 63-502]. The purpose of this hearing is not to negotiate, compromise, or mediate the assessed value.

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.

## Rules of the Hearing

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 Board of Equalization indicates their allotted time for presentation, questions, or closing statements.
4. This hearing is being recorded for public record, so it is critical for all parties to conduct themselves in a manner that allows for a clear documentation of the proceedings.
5. This hearing is open to the public, but is not a public hearing.

## What to expect during the hearing

1. BOE Chairman opens the hearing, gives instructions, and all participants are sworn in.
2. Property owners (Appellant) present their case – up to three (3) minutes.
3. Questions from the Assessor or designee.
4. Assessor or designee present their case – up to three (3) minutes.
5. Questions from the Appellant.
6. Rebuttal/closing statement from Appellant and/or Assessor/designee – up to two (2) minutes each.
7. The BOE may ask questions at any time during the proceedings for the purpose of clarifying issues.
8. The BOE discusses the case and renders a decision if in agreement to do so.

*Should the property owner (appellant) or the Assessor disagree with the decision of the Board of Equalization, you have the right to appeal to the Idaho State Board of Tax Appeals or with the District Court [Idaho Code 63-511(1)] within thirty (30) days from the mailing of a Notice of Action letter. Appeals should be submitted to the Bannock County Clerk within the deadline. If you have questions, call 208-236-7210.*