

YOUR RIGHT TO APPEAL YOUR PROPERTY VALUE

To appeal your property value, you **must file a written form** with the county board of equalization (BOE). The form requires you to identify yourself, your property, and the reason for your appeal. You can get the form from your county assessor, clerk, or commissioners.

The form must be filed on or before the end of the county's business day on the 4th Monday of June.

(For the subsequent property roll, the filing deadline is the 4th Monday of November. For the missed property roll, the filing deadline is the following year's January meeting date for the BOE.) See Idaho Code section 63-501A. In addition, you may wish to discuss your property

valuation with your county assessor's office to see if the matter can be resolved prior to hearing the appeal. **NOTE:** Contacting your county assessor does not meet the requirements for filing an appeal.

If you do not file by the above deadline, you will lose your right to appeal your property value for the current year.

Contact your county assessor to learn more about property tax exemptions or other tax benefit programs.

BOARD OF EQUALIZATION (BOE) RESPONSIBILITIES AND DATES

The responsibilities of the BOE are to decide eligibility for property tax exemptions, hear appeals, and to equalize the value of property.

The board of county commissioners must meet as the BOE on the 4th Monday of each month from January through May and each day from the 4th Monday of

June through the second Monday of July. For the subsequent property assessment roll, the BOE meets each day from the fourth Monday of November through the first Monday of December. For the missed property assessment roll, the BOE meets in January of the next year. See Idaho Code sections 63-501 and 63-502.

TAXING DISTRICT BUDGET HEARINGS

Taxing districts are required to notify the county clerk of the date and location of their budget hearings by April 30th of each year. This information is intended to inform taxpayers when their taxing districts will hold budget meetings.

Remember to participate in setting district budgets, such as school, city, and county, by attending the budget hearings noted on the front of this notice. These budgets determine how much tax will be paid.