



# My Property Assessment and Property Taxes

## Frequently Asked Questions

### When will Ada County homeowners receive their 2021 assessments?

State law requires notifications be sent by the first Monday in June (June 7th), although our target mailing date is earlier. This year Ada County started mailing notices on May 29th.

### When were property values determined?

Value estimates have been in the works all year. Because assessed values are “as of” January 1st (according to state law), we used sales that were negotiated prior to that date to derive assessed values. Once all the sales data is compiled, which generally isn’t until about mid-January, we begin our trending and statistical analyses. This process continues through April with critical audits taking place in the first half of May.

### How are property values determined?

Idaho law requires all nonexempt property be assessed at 100% market value as of January 1st. Two physically similar properties in different areas of the county may have very different assessed values after marketable features are considered, including general location, quality of surrounding properties, and neighborhood amenities. The market approach (otherwise known as the sales comparison approach) is most useful in determining the value of residential properties. In addition to the market approach, other methods are used to assess commercial and agricultural properties.

### What is the Board of Equalization (BOE)?

The BOE is comprised of the three elected Ada County commissioners. In this capacity, the Board has the authority to resolve valuation disputes between individual taxpayers and the Assessor’s Office. The BOE carefully considers and weighs information provided by both parties and determines whether the data supports the Assessor’s value conclusion or the property owner’s.

### Can anyone appeal their property assessment?

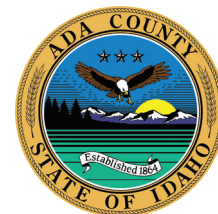
Anybody can appeal the assessed value of a property under his/her ownership. An assessment appeal provides a forum to dispute property value, **not property taxes**. Please remember that taxing districts’ budgets and levies aren’t set until after property values are estimated, and property tax charges for the current tax year are not known at the time of appeal. Taxing districts include things like cities, schools, ACHD, and fire districts.

### If I choose to have an appeal hearing, do I have to appear in person to provide testimony?

No. With your safety and the safety of our county staff in mind, we encourage those who do NOT want to appear in person to request a telephone hearing.

### Idaho Statute requires properties be assessed at full market value. Why is this important?

The law requires all properties be assessed at 100% market value (+/- 10%) to ensure the distribution of tax liability between properties is equitable – that everybody pays their fair share relative to what they own. Visit the Ada County Assessor’s website (<https://adacounty.id.gov/assessor/>) for a demonstration showing how the market value standard promotes fair taxation.



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### What facts are taken into consideration when a property owner appeals their assessment?

The assessor and/or BOE will consider any information the appellant submits, provided it is data-driven and verifiable. If an appellant believes his/her value is too high, the most useful information a property owner can provide is sales data. This can be a handful of raw transactions from the subject neighborhood, or it can come in the form of a written Comparative Market Analysis (CMA) done by a real estate agent, or even a formal appraisal completed by a licensed or certified fee appraiser for purchase or refinance purposes. Sales should have been negotiated prior to the January 1st lien date, and should be as physically comparable to the subject property as possible. Things to consider are location, site size, age, livable square footage, design, bed and bathroom count, amenities (like fireplaces, porches, patios, and pools), construction quality, and overall condition.

If a property has condition issues that affect value, documentation showing those problems is helpful, as are repair costs (whether those are actual out-of-pocket costs or simply bids to repair).

### Does that mean your property tax bill will be lower?

Because Idaho's property tax system is budget-based, it is more likely to mean that your property tax bill won't go up as much – not necessarily that it will go down. As long as taxing districts increase their budgets (state law allows 3% annual budget increases), odds are pretty good individual tax liabilities will increase too. Remember, the Assessor controls the distribution of tax liability while taxing districts' budgets control the magnitude of property tax billed and collected.

### How many Ada County property owners appealed in 2020?

In total, 584 assessment appeals were filed in 2020 – 379 residential properties and 205 commercial properties.

### How many appellants had their assessments adjusted?

Of the 584 assessment appeals, 312 requested hearings before the Board of Equalization (BOE). Seventy percent of those were either settled or withdrawn beforehand, while 92 were actually heard by the board over the course of a couple of weeks. The board adjusted 41 of those 92.

Of the 272 appeals filed that did NOT have hearings, one-third had adjustments made to their assessed value by appraisal staff. This is why we recommend appellants reach out to and work with their appraisers when value disputes arise. Often the appellant has information the assessor has no knowledge of and, once presented to the appraiser, results in a value adjustment. Statutorily the burden of proof is with the appellant who needs to provide evidence.

### What is the deadline to appeal once you receive your 2021 assessment notice?

The deadline to file a property assessment appeal is always the fourth Monday in June, per state law. This year, the deadline is June 28th.