



Bingham County Board of Equalization 2024

Appellant's Name _____

Parcel ID # _____

Hearing Date _____ at _____ AM/PM

Hearing will be held at the Bingham County Commissioners' Office

Assessor: Donovan Harrington

By way of reminder, the Appellant and the Assessor are required to provide 5 copies of their exhibits with comparable sales to support sales to support their argument three (3) business days prior to their scheduled hearing.

NO NEW INFORMATION WILL BE ACCEPTED ON THE DAY OF THE 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 1st 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 presentations, 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 five (5) minutes.
 3. Questions from the Assessor or designee
 4. Assessor of designee presents their case– up to five (5) 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 an agreement to do so.
- The BOE may ask questions at any time during the proceeding for the purpose of clarifying issues.
 - If you have any questions, please call 208-782-3017

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 30 days form 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 Bingham County Clerk within the deadline.



Bingham County Assessment Appeal Form

A copy of the Assessment
Notice **MUST** accompany
this application

**THIS FORM MUST BE RECEIVED OR POSTMARKED NO LATER
THAN 5 PM ON JUNE 24, 2024**

Email, Mail, Fax or Deliver Completed Form to:
Bingham County Commissioner's Office
501 N Maple St. #205, Blackfoot, ID 83221

Email: Ldalley@binghamid.gov
Fax: 208-782-4131 or 208-782-3073
Phone: 208-782-3160

Questions? Contact: Bingham County Assessor's Office
501 N Maple St. #305 Blackfoot, ID 83221

Phone: 208-782-3017
Fax: 208-782-3073

APPELLANT INFORMATION

1. Appellant is Individual Partnership Corporation Trustee Other _____
2. Owner's Name _____ Owner's Phone _____
3. Owner's Email Address _____
4. Mailing Address _____ City _____ State _____ Zip _____

IF NAME IS DIFFERENT FROM OWNER

5. Name _____ 6. Contact's Phone _____
7. Mailing Address _____ City _____ State _____ Zip _____

PLEASE NOTE: ONLY THE PROPERTY OWNER MAY FILE AN ASSESSMENT APPEAL

PROPERTY INFORMATION

Parcel ID Number _____ (Please use separate sheet of paper to list additional parcels. If they have a different classification from the parcel listed on this form, please fill out a new for those parcels)

Property's total purchase (optional) \$ _____ Date property was purchased _____

Assessor's appraised market value \$ _____ Taxpayer's opinion of market value \$ _____

Property Type: Residential **Y/N**

Do you rent this property? _____

Factual or legal reason for this appeal: Why do you believe the market value is incorrect? (Attach supplemental documentation. Use additional pages if necessary)

Signature _____ Date _____