

IN THE SENATE

SENATE BILL NO. 1009

BY LOCAL GOVERNMENT AND TAXATION COMMITTEE

AN ACT

1 RELATING TO APPEALS FROM THE COUNTY BOARD OF EQUALIZATION; AMENDING SECTION  
2 63-511, IDAHO CODE, TO REVISE THE DEADLINE FOR THE SUBMITTAL OF APPEALS  
3 TO THE BOARD OF TAX APPEALS FROM THE COUNTY BOARD OF EQUALIZATION.  
4

5 Be It Enacted by the Legislature of the State of Idaho:

6 SECTION 1. That Section 63-511, Idaho Code, be, and the same is hereby  
7 amended to read as follows:

8 63-511. APPEALS FROM COUNTY BOARD OF EQUALIZATION. (1) Any time within  
9 thirty (30) days after mailing of notice of a decision of the board of equal-  
10 ization, or pronouncement of a decision announced at a hearing, an appeal of  
11 any act, order or proceeding of the board of equalization, or the failure of  
12 the board of equalization to act may be taken to the board of tax appeals.  
13 Such appeal may only be filed by the property owner, the assessor, the state  
14 tax commission or by a person aggrieved when he deems such action illegal or  
15 prejudicial to the public interest. Nothing in this section shall be con-  
16 strued so as to suspend the payment of property taxes pending said appeal.

17 (2) Notice of such appeal stating the grounds therefor shall be filed  
18 with the county auditor, who shall forthwith transmit to the board of tax  
19 appeals a copy of said notice, together with a certified copy of the min-  
20 utes of the proceedings of the board of equalization resulting in such act,  
21 order or proceeding, or a certificate to be furnished by the clerk of the  
22 board that said board of equalization has failed to act in the time required  
23 by law on any complaint, protest, objection, application or petition in re-  
24 gard to assessment of the complainant's property, or a petition of the state  
25 tax commission. The county auditor shall also forthwith transmit all evi-  
26 dence taken in connection with the matter appealed. The county auditor shall  
27 submit all such appeals to the board of tax appeals within thirty (30) days  
28 of being notified of the appeal ~~or by no later than October 1, whichever is~~  
29 ~~later~~. The board of tax appeals may receive further evidence and will hear  
30 the appeal as provided in chapter 38, title 63, Idaho Code.

31 (3) Any appeal that may be taken to the board of tax appeals may, during  
32 the same time period, be taken to the district court for the county in which  
33 the property is located.

34 (4) In any appeal taken to the board of tax appeals or the district court  
35 pursuant to this section, the burden of proof shall fall upon the party seek-  
36 ing affirmative relief to establish that the valuation from which the ap-  
37 peal is taken is erroneous, or that the board of equalization erred in its  
38 decision regarding a claim that certain property is exempt from taxation,  
39 the value thereof, or any other relief sought before the board of equaliza-  
40 tion. A preponderance of the evidence shall suffice to sustain the burden  
41 of proof. The burden of proof shall fall upon the party seeking affirmative  
42 relief and the burden of going forward with the evidence shall shift as in

1 other civil litigation. The board of tax appeals or the district court shall  
2 render its decision in writing, including therein a concise statement of the  
3 facts found by the court and the conclusions of law reached by the court. The  
4 board of tax appeals or the court may affirm, reverse, modify or remand any  
5 order of the board of equalization, and shall grant other relief, invoke such  
6 other remedies, and issue such orders in accordance with its decision, as ap-  
7 propriate.