

STATEMENT OF PURPOSE

RS31455 / H0625

Currently when a taxpayer disagrees with an assessment of their property's value, in addition to being at a disadvantage to the County Assessor in terms of access to resources and information, the taxpayer must also provide the burden of proof to show the assessment is erroneous. This legislation clarifies that the burden of proof would now fall on the assessor to demonstrate the assessment is correct. Further, in appeals to the Board of Equalization or District Court the burden of proof would now fall on the Board.

FISCAL NOTE

The success or failure of property assessment appeals does not impact the amount of property taxes that are levied, only how much is paid by each property taxpayer in a taxing district. Therefore, this legislation has no impact on public funds.

Contact:

Representative Jeff Ehlers
(208) 332-1000

DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).