TITLE 63
REVENUE AND TAXATION

CHAPTER 5
EQUALIZATION OF ASSESSMENTS

63-501. MEETING OF COMMISSIONERS AS A BOARD OF EQUALIZATION. (1) The county commissioners of each county shall convene as a board of equalization at least once in every month of the year up to the fourth Monday of June for the purpose of equalizing the assessments of property on the property roll and shall meet on the aforesaid date in each year:

(a) To complete the equalization of assessments on all property which has not yet been equalized; and

(b) To hear appeals of assessment or exemption of property which are received on or before the end of each county's normal business hours on the fourth Monday of June.

Upon meeting to complete the equalization of assessments, the board of equalization shall continue in session from day to day until equalization of the assessments of such property has been completed and shall also hear and determine complaints upon allowing or disallowing exemptions under chapter 6, title 63, Idaho Code. The board of equalization must complete such business and adjourn as a board of equalization on the second Monday of July, provided that the board of equalization may adjourn any time prior to the aforesaid date when they have completed all of the business as a board of equalization.

The county assessor or his designee shall attend all meetings of the county commissioners in session as a board of equalization and he may make any statements or introduce testimony and examine witnesses on questions before the board of equalization relating to the assessments.

(2) The county commissioners of each county in this state shall meet as a board of equalization on the fourth Monday of November in each year for the purpose of:

(a) Equalizing the assessments of all property entered upon the subsequent property roll;

(b) Determining complaints and hearing appeals in regard to the assessment of such property;

(c) Allowing or disallowing exemptions and cancellations claimed under the provisions of this title affecting the assessment or taxation of property entered upon the rolls, and having a settlement with the assessor and tax collector.

The board of equalization shall complete its business and adjourn on or before the first Monday of December in each year, but if other personal or real property is discovered and assessed after the subsequent board of equalization has adjourned, and is entered on the missed property roll, the taxpayer may appeal that assessment to the county commissioners meeting as a board of equalization, for the purposes stated in subsection (2)(a), (b) and (c) of this section, during its monthly meeting in January of the following year, provided however, that said meeting must be no sooner than the first Monday in January.

[63-501 added 1996, ch. 98, sec. 6, p. 343; am. 2012, ch. 4, sec. 1, p. 6.]

63-501A. TAXPAYER'S RIGHT TO APPEAL. (1) Taxpayers may file an appeal of an assessment or exemption decision with the county board of equalization. An appeal shall be made in writing on a form provided by the county board of equalization or assessor and must identify the taxpayer, the property which is the subject of the appeal and the reason for the appeal. An appeal of an assessment listed on the property roll must be filed on or before the end of the county's normal business hours on the fourth Monday of June. An appeal of an assessment listed on the subsequent property roll must be filed on or before the end of the county's normal business hours on the fourth Monday of November. An appeal of an assessment listed on the missed property roll must be filed on or before the board of equalization adjourns on the day of its January meeting. The board of equalization may consider an appeal only if it is timely filed.

(2) Appeals from the county board of equalization shall be made pursuant to section 63-511, Idaho Code.

[63-501A, added 1996, ch. 98, sec. 6, p. 343; am. 1997, ch. 117, sec. 18, p. 319; am. 2012, ch. 4, sec. 2, p. 7.]

63-502. FUNCTION OF BOARD OF EQUALIZATION ON ASSESSMENTS. The function of the board of equalization shall be confined strictly to assuring that the market value for assessment purposes of property has been found by the assessor, and to the functions provided for in chapter 6, title 63, Idaho Code, relating to exemptions from taxation. It is hereby made the duty of the board of equalization to enforce and compel a proper classification and assessment of all property required under the provisions of this title to be entered on the property rolls, and in so doing, the board of equalization shall examine the rolls and shall raise or cause to be raised, or lower or cause to be lowered, the assessment of any property which in the judgment of the board has not been properly assessed. The board of equalization must examine and act upon all complaints filed with the board in regard to the assessed value of any property entered on the property rolls and must correct any assessment improperly made. The taxpayer shall have the burden of proof in seeking affirmative relief to establish that the determination of the assessor is erroneous, including any determination of assessed value. A preponderance of the evidence shall suffice to sustain the burden of proof.

[63-502 added 1996, ch. 98, sec. 6, p. 344; am. 2003, ch. 266, sec. 2, p. 704.]

63-503. NEW AND ADDITIONAL ASSESSMENTS. (1) The board of equalization, during its sessions, must direct and require the assessor to assess any property required by this title to be entered upon the property rolls, which is known to have escaped assessment, and in case any assessment of property made by the assessor is deemed by the board of equalization to be so incomplete or inaccurate as to render doubtful the collection of the taxes thereon, the said board must direct the assessor to make a new assessment of such property, in which case the defective assessment shall be cancelled.

(2) All changes in assessments and all new assessments ordered by the board of equalization shall be entered on the property rolls, under the direction of the clerk of the board, and any assessment so changed or entered has the same force and effect as if made and entered by the assessor before the completion of the property rolls.

(3) The county commissioners meeting as a board of equalization shall make no reduction in the assessment of any property when, according to the notation made by the assessor upon the roll, the owner, or his agent or representative, has refused to make the sworn taxpayer's declaration required of him or has willfully concealed, removed, transferred, misrepresented or failed to list such property for the purpose of evading taxation, unless it is shown to the satisfaction of the board that such notation by the assessor is erroneous or false.

[63-503 added 1996, ch. 98, sec. 6, p. 344.]

63-504. LIEN OF UNPAID PERSONAL PROPERTY TAXES ON REAL PROPERTY. Taxes upon personal property, where the owners of such personal property are owners of real property in the county, which have not been paid on or before the second Monday of October, and which the board of county commissioners finds to be a lien upon the real property, may be certified to the county auditor and the tax collector. Such taxes, together with all costs, late charges and interest must be entered by the county tax collector upon the property roll against the real property subject to such lien. The tax collector shall immediately notify the property owner of any such taxes which have been added. Such action shall result in cancellation of the taxes and late charges on the personal property roll for the personal property subject to the delinquency.

[63-504 added 1996, ch. 98, sec. 6, p. 344; am. 1998, ch. 2, sec. 1, p. 99.]

63-505. PRODUCTION OF EVIDENCE BY COUNTY OFFICIALS AND OTHERS. The board of equalization may require the attendance of any county officer or deputy, who must furnish the board with any information which may be had from the records in his office and which the board may deem necessary in equalizing the assessments, and may also subpoena witnesses and hear evidence in all matters relating to the assessment of property, and may arbitrarily assess the property of any person refusing to appear or testify, and any assessment so made shall be conclusive on all questions of assessment in any court or proceeding.

[63-505 added 1996, ch. 98, sec. 6, p. 345.]

63-506. NOTICE TO TAXPAYER OF NEW ASSESSMENTS AND CHANGES. The board of equalization must, before taking final action in equalizing the assessed value of the property of any person refusing to appear and testify, or in increasing the assessed value of any property, notify the owner thereof, or his agent or representative, of its intention to do so, and require such person to appear forthwith before the board and make objection, if he has any. The board may direct the notice to be served personally upon the owner, or his agent or representative; or, it may direct the clerk to serve the notice by mail, addressed to such owner, or his agent or representative, at his last known post office address. In the case of service by mail, the board of equalization shall not take final action until ten (10) working days after the mailing of such notice, unless the owner, or his agent, or representative, shall sooner appear. If the owner is one other than the equitable titleholder, such as an escrowee, trustee of trust deed or other third party, the owner shall, within ten (10) days, deliver to the equitable titleholder a true copy of the notice from the board of equalization.

[63-506 added 1996, ch. 98, sec. 6, p. 345; am. 2007, ch. 15, sec. 1, p. 27.]

63-507. RECORD OF PROCEEDINGS. The clerk of the board must record in the official minutes all proceedings of the county commissioners relating to the equalization of assessments, the allowance of exemptions, and all changes, corrections and orders made by the board of equalization, and the names of all persons who have appeared before the board of equalization and who have been heard upon matters affecting the assessment of property.

[63-507 added 1996, ch. 98, sec. 6, p. 345.]

63-508. COMPLETION OF PROPERTY ROLL AFTER EQUALIZATION. As soon as the county auditor receives the certified statements prescribed in section 63-111, Idaho Code, he shall cause to be entered all changes and corrections made by the state tax commission in the assessments upon the property tax roll. The county auditor shall enter upon the operating property roll all assessments of operating property under the jurisdiction of the state tax commission in his county, and made by the state tax commission in adjusting the valuations among the taxing districts in accordance with the certified statement of the chairman of the state tax commission. The auditor shall enter the total equalized values and show the amount, and reasons for any exemptions which have been allowed by the county commissioners, and shall thereafter enter the total equalized values for taxation on the property rolls. The auditor shall then add up the total equalized values, amounts of exemption and total equalized values for taxation, and enter the total in the property rolls.

[63-508 added 1996, ch. 98, sec. 6, p. 345.]

63-509. DELIVERY OF ROLLS TO COUNTY AUDITOR -- ABSTRACTS OF ROLLS. (1) On or before the second Monday of July, the board of equalization must deliver the property rolls, with all changes, corrections and additions and exemptions from taxation entered therein, to the county auditor. It shall be the duty of the county auditor to cause to be prepared the roll for delivery to the county tax collector on or before the first Monday of November. It shall be the duty of the county auditor to cause to be prepared a total of the amount and value of each category of property and prepare an abstract of all the property entered upon the roll in the manner and form required by the state tax commission. Such forms must show, but need not be limited to, the market value for assessment purposes of all property by categories and the exemptions from taxation allowed by categories. Any abstracts needed by and prepared for the state tax commission must be delivered to the state tax commission by the fourth Monday of July. The abstracts will show the increment value as defined in section 50-2903, Idaho Code, in any revenue allocation area established pursuant to chapters 20 and 29, title 50, Idaho Code, and the value of exemptions granted pursuant to sections 63-602G, 63-602P, 63-602X, 63-602AA, 63-602BB and 63-602CC, Idaho Code, as well as the net taxable value for each of the categories. The abstracts shall be prepared and duly verified and must show a correct classification of all the property in accordance with the classification of such property upon the property roll, and all matters and things required to be shown upon the abstracts must be entered.

(2) The subsequent property roll shall be delivered to the county auditor as soon as possible after the first Monday in December. The county auditor shall deliver the subsequent property roll to the county tax collector without delay.

(3) The missed property roll shall be delivered to the county auditor as soon as possible, but no later than the first Monday in March of the succeeding year. The county auditor shall deliver the missed property roll to the county tax collector without delay.

(4) The county auditor must cause to be prepared abstracts of the combined subsequent and missed property rolls as prescribed in subsection (1) of this section and submit the abstracts to the state tax commission on or before the first Monday in March of the succeeding year.

[63-509, added 1996, ch. 98, sec. 6, p. 346; am. 1997, ch. 117, sec. 19, p. 319; am. 2013, ch. 21, sec. 3, p. 36; am. 2018, ch. 29, sec. 1, p. 53; am. 2020, ch. 313, sec. 2, p. 890.]

63-510. NOTIFICATION OF VALUATION DUE TO STATE TAX COMMISSION. (1) Prior to the first Monday of August the auditor of each county in the state shall notify the state tax commission of the net taxable value of all property situated within each taxing unit or district in the county from the property roll for the current year and shall provide an estimate of the net taxable value for each taxing unit or district from the current year's estimated subsequent and missed property rolls. Such notification shall also include an estimate of the net taxable value within any area annexed during the immediate prior year to any taxing unit or district.

(2) Prior to the first Monday of March the auditor of each county in the state shall notify the state tax commission of the net taxable value of all property situated within each taxing unit or district in the county from the subsequent and missed property rolls. Such notification shall also include an estimate of the net taxable value within any area annexed during the immediate prior year, and listed on the subsequent or missed property roll, to any taxing unit or district.

(3) The notification required in subsections (1) and (2) of this section shall be on forms prescribed and provided by the state tax commission and shall list separately the value exempt from property taxation in accordance with section 63-602G, Idaho Code, and the value in excess of the equalized assessment valuation as shown on the base assessment roll in any revenue allocation area, pursuant to chapters 20 and 29, title 50, Idaho Code.

(4) For the purposes of this section, "taxing district," as defined in section 63-201, Idaho Code, shall include each incorporated city in each county, regardless of whether said city certifies a property tax budget.

[63-510 added 1996, ch. 98, sec. 6, p. 346; am. 2008, ch. 53, sec. 3, p. 134; am. 2008, ch. 400, sec. 4, p. 1098; am. 2009, ch. 11, sec. 23, p. 37; am. 2026, ch. 153, sec. 3, p. 698.]

63-511. APPEALS FROM COUNTY BOARD OF EQUALIZATION. (1) Any time within thirty (30) days after mailing of notice of a decision of the board of equalization, or pronouncement of a decision announced at a hearing, an appeal of any act, order or proceeding of the board of equalization, or the failure of the board of equalization to act may be taken to the board of tax appeals. Such appeal may only be filed by the property owner, the assessor, the state tax commission or by a person aggrieved when he deems such action illegal or

prejudicial to the public interest. Nothing in this section shall be construed so as to suspend the payment of property taxes pending said appeal.

(2) Notice of such appeal stating the grounds therefor shall be filed with the county auditor, who shall forthwith transmit to the board of tax appeals a copy of said notice, together with a certified copy of the minutes of the proceedings of the board of equalization resulting in such act, order or proceeding, or a certificate to be furnished by the clerk of the board that said board of equalization has failed to act in the time required by law on any complaint, protest, objection, application or petition in regard to assessment of the complainant's property, or a petition of the state tax commission. The county auditor shall also forthwith transmit all evidence taken in connection with the matter appealed. The county auditor shall submit all such appeals to the board of tax appeals within thirty (30) days of being notified of the appeal. The board of tax appeals may receive further evidence and will hear the appeal as provided in chapter 38, title 63, Idaho Code.

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

(4) In any appeal taken to the board of tax appeals or the district court pursuant to this section, the burden of proof shall fall upon the party seeking affirmative relief to establish that the valuation from which the appeal is taken is erroneous, or that the board of equalization erred in its decision regarding a claim that certain property is exempt from taxation, the value thereof, or any other relief sought before the board of equalization; provided, however, that the burden of proof shall fall upon the party seeking an increase in taxable value if the increase in value exceeds ten percent (10%) of the value from the previous year, and the increase was due in part to an assessment of the taxable value that resulted from the assessor failing to use the equalization methods required pursuant to section 63-208, Idaho Code. A preponderance of the evidence shall suffice to sustain the burden of proof. The burden of going forward with the evidence shall shift as in other civil litigation. The board of tax appeals or the district court shall render its decision in writing, including therein a concise statement of the facts found by the court and the conclusions of law reached by the court. The board of tax appeals or the court may affirm, reverse, modify or remand any order of the board of equalization, and shall grant other relief, invoke such other remedies, and issue such orders in accordance with its decision, as appropriate.

[63-511 added 1996, ch. 98, sec. 6, p. 347; am. 1999, ch. 107, sec. 1, p. 335; am. 2003, ch. 266, sec. 3, p. 704; am. 2013, ch. 24, sec. 1, p. 45; am. 2025, ch. 202, sec. 2, p. 917.]