

**BANNOCK COUNTY COMMISSIONERS**

624 E. Center, Pocatello, ID 83201  
Phone: (208) 236-7210 • Fax: (208) 232-7363



**ERNIE MOSER**  
Commissioner  
1st District

**JEFF HOUGH**  
Commissioner  
2nd District

**KEN BULLOCK**  
Commissioner  
3rd District

Please submit your completed Assessed Value Appeal form along with a copy of your Assessment Notice to the Bannock County Commissioners' Office through one of the following methods: email [boe@bannockcounty.gov](mailto:boe@bannockcounty.gov); Fax 208-236-7363; US Mail or place in the drop box located at: 624 E. Center Street, room 101, Pocatello, Idaho 83201. For questions, call 208-236-7496.

**COMPLETED FORMS MUST BE RECEIVED OR POSTMARKED  
NO LATER THAN 5 P.M. THE 4<sup>TH</sup> MONDAY IN JUNE.**

**Understanding your Assessed Value:** The Assessor is required by Idaho State law to assess every property in their County at market value as of the 1<sup>st</sup> of January each year. This value is determined by an appraisal process, which includes analyzing construction costs, reviewing recent sales data, and may include an on-site visit to the property.

**Discussing your Assessed Value with the Appraiser:** If you feel your assessed value is higher than your property would sell for on the open market, we encourage you to contact the Assessor's office at 208-236-7498. The appraiser assigned to assess your property will consider any evidence you wish to submit. The best evidence is: sales from similar properties, appraisals, unique characteristics or concerns about your property which could include photographs.

**Board of Equalization:** If you are not satisfied with the assessed value, it is your right as a property owner to file an appeal with the Bannock County Board of Equalization (BOE). The appeal will address the market value of your property. An appeal to the BOE is not a forum to protest your property taxes.

**Accurate Contact Information:** It is very important that we know the correct parcel number, owner's name, address, email address, and phone number of the property owner or the property owner's counsel so that we may contact them if necessary.

**Presenting an Appeal to the Board of Equalization:** In appealing the Assessor's valuation of the property. The value of the property as determined by the Assessor is presumed to be correct; *the burden of proof to show the specific reasons for the relief claimed is on the taxpayer.*

Once a hearing has been scheduled, please provide a copy of all records and/or evidence that you wish to submit in support of your appeal. **All evidence must be received three (3) business days prior to the BOE hearing date.** You are required to prove that the assessed value is not market value through factual or legal reason(s).

In presenting an appeal, the best evidence is: sales from similar properties, appraisals, unique characteristics or concerns about the property, which could include photographs and/or sales data. Please state your appeal objectively and factually.