

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 163

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO STATE BOARD OF EQUALIZATION APPEALS; AMENDING CHAPTER 1, TITLE
2 63, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 63-109A, IDAHO CODE, TO
3 PROVIDE FOR AN APPEAL BY A COUNTY OF CERTAIN STATE BOARD OF EQUALIZATION
4 ORDERS; AND AMENDING CHAPTER 1, TITLE 63, IDAHO CODE, BY THE ADDITION OF
5 A NEW SECTION 63-109B, IDAHO CODE, TO PROVIDE FOR AN APPEAL BY A TAXPAYER
6 OF AN INDIVIDUAL PROPERTY ASSESSMENT RESULTING FROM CERTAIN STATE BOARD
7 OF EQUALIZATION ORDERS.
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9 Be It Enacted by the Legislature of the State of Idaho:

10 SECTION 1. That Chapter 1, Title 63, Idaho Code, be, and the same is
11 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
12 ignated as Section 63-109A, Idaho Code, and to read as follows:

13 63-109A. COUNTY APPEALS FROM STATE BOARD OF EQUALIZATION. (1) Any
14 county assessor or board of county commissioners that is aggrieved by a state
15 board of equalization order equalizing a category of property may file an
16 appeal to the district court in and for the county in which the property is
17 located. The appeal shall be filed within thirty (30) days after the mailing
18 of notice to the county assessor or board of county commissioners of the or-
19 der. The appeal may be based on any issue presented by the county assessor or
20 board of county commissioners to the state board of equalization and shall
21 be heard by the district court in a trial de novo without a jury in the same
22 manner as though it were an original proceeding. Nothing in this section
23 shall be construed to suspend the payment of taxes pending appeal. Payment
24 of taxes while an appeal is pending hereunder shall not operate to waive the
25 right to an appeal. Any final order of the district court under this section
26 shall be subject to appeal to the Idaho supreme court in the manner provided
27 by the Idaho appellate rules.

28 (2) In any appeal taken pursuant to this section, the burden of proof
29 shall fall upon the county assessor or the board of county commissioners to
30 establish that the state board of equalization erred in its order regarding
31 the equalization of the property. A preponderance of the evidence shall suf-
32 fice to sustain the burden of proof. The burden of proof shall fall upon the
33 county assessor or the board of county commissioners and the burden of going
34 forward with the evidence shall shift as in other civil litigation. The dis-
35 trict court shall render its decision in writing, including therein a con-
36 cise statement of the facts found by the court and the conclusions of law
37 reached by the court. The court may affirm, reverse, modify, or remand any
38 order of the state board of equalization, and shall grant such other relief,
39 invoke such other remedies, and issue orders in accordance with its deci-
40 sion, as appropriate.

1 SECTION 2. That Chapter 1, Title 63, Idaho Code, be, and the same is
2 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
3 ignated as Section 63-109B, Idaho Code, and to read as follows:

4 63-109B. TAXPAYER APPEALS FROM STATE BOARD OF EQUALIZATION. (1) In
5 the event that a county assessor and board of county commissioners choose not
6 to appeal a state board of equalization order equalizing a category of prop-
7 erty pursuant to section 63-109A, Idaho Code, any taxpayer who is aggrieved
8 by the state board of equalization order may file an appeal of an individ-
9 ual property assessment resulting from the order to the board of tax appeals.
10 The appeal shall be filed within thirty (30) days after the individual re-
11 ceived notice from the county that the county will not appeal the state board
12 of equalization order. Nothing in this section shall be construed to sus-
13 pend the payment of taxes pending appeal. Payment of taxes while an appeal is
14 pending hereunder shall not operate to waive the right to an appeal.

15 (2) Notice of the appeal stating the grounds therefor shall be filed
16 with the county auditor and the chairman of the state tax commission. The
17 county auditor shall forthwith transmit the notice to the board of tax ap-
18 peals, together with a certified copy of any minutes of the county board of
19 equalization related to the appeal and any notices provided to the taxpayer.
20 The chairman of the state tax commission shall forthwith transmit to the
21 board of tax appeals a certified copy of the minutes of the proceedings of
22 the state board of equalization related to the appeal. The county auditor
23 and the chairman of the state tax commission shall also transmit all evidence
24 taken in connection with the matter appealed within thirty (30) days of being
25 notified of the appeal. The board of tax appeals may receive further evi-
26 dence and shall hear the appeal as provided in chapter 38, title 63, Idaho
27 Code.

28 (3) During the same period, the appeal of an individual property as-
29 sessment resulting from the state board of equalization order may instead be
30 taken to the district court for the county in which the property is located
31 and shall be heard by the district court in a trial de novo without a jury in
32 the same manner as though it were an original proceeding.

33 (4) In any appeal taken to the board of tax appeals or the district court
34 pursuant to this section, the burden of proof shall fall upon the taxpayer to
35 establish that the state board of equalization erred in its order regarding
36 the equalization of the property. A preponderance of the evidence shall suf-
37 fice to sustain the burden of proof. The burden of proof shall fall upon the
38 taxpayer and the burden of going forward with the evidence shall shift as in
39 other civil litigation. The board of tax appeals or the district court shall
40 render its order in writing, including therein a concise statement of the
41 facts found by the court and the conclusions of law reached by the court, if
42 applicable. The board of tax appeals or court may affirm, reverse, or modify
43 the property assessment derived from the order of the state board of equal-
44 ization, and shall grant such other relief, invoke such other remedies, and
45 issue orders in accordance with its decision, as appropriate.