

RESOLUTION 2017-48
(This Resolution Supercedes Resolution 2008-46)

Kootenai County Board of Equalization
Appeal Form Application Requirements

WHEREAS, *Idaho Code* §63-501A governs the appeals of assessment to the Board of Equalization and states “[a]n 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”; and,

WHEREAS, continued population growth in the County, resulting in an increase in the number of appeals filed each year, has severely impacted the Board of Equalization staff and the office resources when accepting applications by facsimile or e-mail and original applications submitted without the appropriate number of copies attached; and,

NOW THEREFORE, BE IT HEREBY RESOLVED, that the Kootenai County Board of Equalization requires that all valid Property Assessment Appeal Applications must be submitted in the form of one original and one extra copy to the Board of Equalization prior to the end of normal business hours on the fourth Monday of June and otherwise shall not be considered by the Board of Equalization; and,

NOW THEREFORE, BE IT HEREBY FURTHER RESOLVED, that the Board of Equalization shall accept Property Assessment Appeal Applications via hand-delivery or mail only. An appeal will not be considered valid if sent via email or facsimile, nor if the original application is not submitted with the requested complete copy.

Upon a motion to adopt the text of the foregoing Resolution made by Commissioner _____, seconded by Commissioner _____, the following vote was recorded:

Commissioner Bingham:
Commissioner Fillios:
Chairman Eberlein:

Upon said roll call, the text of the foregoing was duly enacted as a Resolution of the Board of Commissioners of Kootenai County, Idaho on the _____ day of May, 2017.

KOOTENAI COUNTY
BOARD OF COMMISSIONERS

Marc Eberlein, Chairman

Chris Fillios, Commissioner

Bob Bingham, Commissioner

C: Auditor, Assessor, Information Desk