



Bonner County

Board of Commissioners

Board of Equalization Hearing Procedure

This document is available to you in writing before your Quasi-judicial hearing in hopes of saving time and allowing us to immediately proceed with your appeal process.

If you are sharing evidence with the Board you must have 4 copies available, one for each Commissioner and one for the Assessor.

You will be allowed a minimum of three (3) minutes to present your case, show documents you are providing and share thoughts of why your value is incorrect. You are to direct your comments to the Board.

The Board may at any time ask you or staff from the Assessor's office any questions.

After you are finished, the Assessor's staff will have the same amount of time, a minimum of three (3) minutes to present their facts and why they feel the value is accurate. They must direct their comments to the Board as well.

This legal hearing is being recorded so there must not be any communication between you and staff from the Assessor's office and both parties must keep all their comments directed to the Board.

You will then have the opportunity to speak one more time to voice any other comments or concerns. The Assessor's staff will then have the same opportunity.

At this time, the public part of the hearing will be closed and the Chairman will open the hearing for Board's discussion.

You or the Assessor's office staff may be asked questions by the Commissioners and then the Board will make a motion/decision and the hearing will be over.

If you would like to appeal the decision made at this hearing you may do so to the State Board of Tax Appeals. Forms are available at the office of the County Clerk and must be filed within thirty (30) days of your written notification this hearing.