

## Important - Please Read

This brochure is only a general outline concerning hearing procedures before the Board. Ultimately the hearing officer will conduct and preside over the hearing as he or she sees legally proper. This brochure is not intended to discuss all aspects of the hearing or to provide legal counsel. It is your obligation to be informed and prepared for the hearing. You should do all you can to acquaint yourself with the procedures and relevant law and to thoroughly prepare your case for hearing.

## For more information

Other brochures are available from the Board including "What is The State Board of Tax Appeals" and "Frequently Asked Questions." Parties to an appeal will receive instructions and other materials after a perfected appeal is filed. Visit us at:

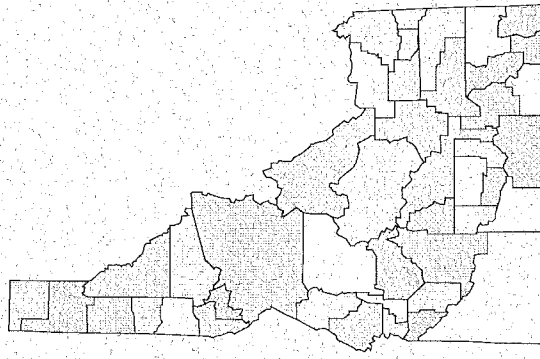
[www.bta.idaho.gov](http://www.bta.idaho.gov)

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# Hearing Procedures

*State Board of Tax Appeals*



3380 Americana Terrace, Suite 110  
Boise, Idaho 83706

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# BTA

## Purpose of Hearing

Your BTA hearing furnishes the Board and you with the greatest opportunity to obtain the necessary and best information available for deliberations and to render a final decision. Several related points are discussed below:

- ◆ **The Record.** The Board is quasi-judicial and responsible for developing a complete and accurate record. This is primarily accomplished through the information gathered at hearing from the parties.
- ◆ **Fair Hearing.** A just decision is rendered only after an opportunity to be heard has been properly offered.
- ◆ **Written Decision.** A just decision is supported by the record and law, and is based on the best evidence available. Final decisions are not issued at hearing.
- ◆ **Due Process** is an orderly and law-guided process to enforce and protect a person's rights and property.

## Hearing Procedure

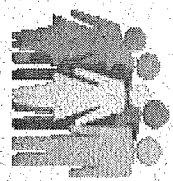
A hearing officer will open the hearing with instructions and preliminary comments. Then participating individuals introduce themselves and are typically sworn in together. The hearing is recorded as required by law.

The appellant (party appealing) presents first, i.e., all evidence and legal argument is presented. The hearing officer ensures there are no undue interruptions. At the conclusion of appellant's presentation, the opposing party may ask questions.

The respondent (party responding to the appeal) then presents its case with the same opportunity for questions afterwards. The hearing officer will occasionally ask questions or clarify information for the record as well.

Each party may then make a brief closing statement, with the appellant going first, respondent second, and the appellant having the opportunity for a final rebuttal statement. The hearing officer may require closing arguments by written brief in conjunction with, or in place of, closing arguments at hearing.

Most Board hearings last 1 to 2 hours and involve about 3 to 5 people.



## Exhibits

The parties may wish to present exhibit materials to the Board. Photographs, reports, letters, logs, receipts, written materials, maps, and spreadsheets are examples of exhibits.

Exhibits should be clearly titled, the pages numbered, and indicate who prepared the exhibit. An 8.5 x 11 inch size is preferable. A complete copy of any documentary evidence -- such as with a letter, contract, report, or appraisal -- should be provided.

The hearing officer will briefly describe exhibits for the record and mark them for future reference.

Bring one (1) original and two (2) copies of each exhibit to the hearing: one for the appellant, one for the respondent, and one for the official record and hearing officer's use.

## De Novo

The hearing before the Board is *de novo*, meaning the process of gathering information is starting over again. Please be prepared to present all exhibits and testimony that may have been previously submitted to the County Board of Equalization or the State Tax Commission. New evidence and legal argument may also be presented by either party.

