

## Get Started Now to Avert a Harried Property Tax Dispute in Idaho

Legal Alert  
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*American Property Tax Counsel*

Idaho's annual appeal process moves fast: counties mail will value notices by June 1, 2020, and local boards will decide all appeals by July 13, 2020. Start now, during the assessors' slower season, to avoid this harried process all together. Sharing with assessing officials early in the year the facts and analysis that indicate a lower value might result in an acceptable 2020 assessment.

Even if not successful, early efforts can at least help confirm whether an appeal will be necessary and the issues in dispute. Preparing early for the appeal effort is also helpful. For example, the State Board of Tax Appeals limits taxpayer representatives to attorneys admitted to practice in Idaho or certain limited authorized individuals (which vary based on the taxpayer's type of entity). Local boards are increasingly adopting the same limitations, which can come as an unpleasant last-minute surprise for unwary: forewarned is forearmed!

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