



Office of

The Board of Jefferson County Commissioners

Understanding your Assessed Value

The Assessor is required by state law to place current market value, on all taxable property each year. This value is determined by an appraisal process, which includes analyzing construction costs, reviewing recent sales data, and may require a personal visit to the property. The sales information is gathered from the property owners, realtors, builders and developers.

Discussing your Assessed Value with the Assessor (Appraiser)

If you feel that your assessed value is higher than what your property would sell for on the open market, then we encourage you to submit market information to support your position. Supporting documents might include the following: sales of similar properties; copies of contracts; closing statements; appraisal by licensed appraiser; any unique characteristics of your property; other information pertaining to the market value of your property. The appraiser assigned to assess your property will consider any evidence you wish to submit.

Board of Equalization (Filing for Appeal)

If you are not satisfied with the final assessment of value, it is your right as a property owner to file an appeal with the Jefferson County Board of Equalization. The appeal will only address the market value of your property. **An appeal to the Board is not a forum to protest property taxes.**

Appeal Forms

A copy of your Assessment Notice must accompany your application. Please return the completed appeal form to the Jefferson County Clerk's Office, 210 Courthouse Way, Rigby, ID 83442.

COMPLETED FORMS MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON THE DATE INDICATED ON THE ASSESSMENT NOTICE.

Presenting your Appeal to the Board of Equalization

In a challenge to the assessor's valuation of property, the value of the property for purpose of taxation as determined by the assessor is presumed to be correct; the burden of proof is upon the taxpayer to show that they are entitled to the relief claimed.

When you arrive for your hearing, please have (5) copies of all records and / or evidence that you wish to submit in support of your appeal. (One for each Board Member, one for the assessor, one for yourself)

In short, you must prove that the assessed value is not market value through a factual or legal reason. In presenting your appeal, the best evidence is typically sales data from the marketplace. State your appeal objectively and factually.

The Board of Equalization will give your case due consideration based on your evidence.