



Idaho Property Tax Appeal Checklist

Deadlines, process, and what to gather — 2026

If your home's assessed value is higher than what it would realistically sell for, you may be overpaying — and Idaho lets you appeal. Use this checklist to file correctly and on time.

Idaho at a glance

Appeal deadline	4th Monday in June — Monday June 22, 2026, by close of county business hours
Effective tax rate	0.5% (about \$2,038/yr on a \$418,600 home)
Assessment basis	100% of market value
Appeals heard by	County Board of Equalization !' State Board of Tax Appeals !' District Court

File in writing on the county form by close of the county assessor office normal business hours (Idaho Code 63-501A). Property added to the subsequent roll — new construction or occupancy — has its own deadline of the fourth Monday in November, November 23, 2026. Appeal to the Board of Tax Appeals or district court within 30 days of the county board decision. Deadlines and forms vary by county — always confirm with your local county assessor before filing.

Step-by-step checklist

- ☐ **Find your assessment notice.** Note the assessed value and your parcel / account number.
- ☐ **Estimate your home's real market value.** Pull 3–5 recent comparable sales of similar nearby homes.
- ☐ **Check if you're over-assessed.** If assessed value is higher than market value, you likely have a case — use the free calculator at propertytaxedge.com.
- ☐ **Gather your evidence.** Comparable sales, photos of condition issues, repair estimates, and an appraisal if you have one.
- ☐ Receive assessment notice (by June 1)
- ☐ Appeal to County Board of Equalization by 4th Monday in June
- ☐ Attend Board hearing
- ☐ Appeal to State Board of Tax Appeals (SBTA) within 30 days
- ☐ Further appeal to District Court
- ☐ **After the decision.** Accept the reduction, or pursue the next level of appeal if warranted. A win can lower your bill for years.

Exemptions that may lower your bill

- **Homestead:** 50% of value up to \$125,000 (Homeowner's Exemption)
- **Senior / other relief:** Property Tax Reduction (Circuit Breaker) for 65+ with income under \$37,870

Evidence that wins appeals

- 3–5 comparable sales lower than your assessed value

- Photos of needed repairs, damage, or condition problems
- Contractor repair estimates
- Independent appraisal (the strongest single piece of evidence)

Free tools at propertytaxedge.com

Over-assessment calculator · appeal letter templates · county deadlines · find a licensed consultant

This checklist is general information, not legal advice. Deadlines, forms, and fees vary by county/jurisdiction and can change — always confirm with your local county assessor or appeal board before filing. © 2026 Exitus Strategies LLC, operating as Property Tax Edge.