



# Bingham County Assessment Appeal Form

A copy of the Assessment  
Notice **MUST** accompany  
this application

**THIS FORM MUST BE RECEIVED OR POSTMARKED NO LATER  
THAN 5:00 PM ON JUNE 22, 2026**

**Email, Mail, Fax or Deliver Completed Form to:**

Bingham County Commissioner's Office  
501 N Maple St. #205, Blackfoot, ID 83221

**Email:** [lgluch@binghamid.gov](mailto:lgluch@binghamid.gov)

**Fax:** (208) 782-4131 or (208) 782-3073

**Phone:** (208) 782-3013

**Questions?** Bingham County Assessor's Office

**Contact:** 501 N Maple St. #305 Blackfoot, ID 83221

**Phone:** (208) 782-3017

**Fax:** (208) 782-3073

### APPELLANT INFORMATION

1. Appellant is  Individual  Partnership  Corporation  Trustee/Other \_\_\_\_\_

2. Owner's Name \_\_\_\_\_ Owner's Phone \_\_\_\_\_

3. Owner's Email Address \_\_\_\_\_

4. Mailing Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

### IF NAME IS DIFFERENT FROM OWNER

5. Name \_\_\_\_\_ 6. Contact's Phone \_\_\_\_\_

7. Mailing Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

**PLEASE NOTE: ONLY THE PROPERTY OWNER MAY FILE AN ASSESSMENT APPEAL**

### PROPERTY INFORMATION

Parcel ID Number \_\_\_\_\_ (Please use separate sheet of paper to list additional parcels, if they have a different classification from the parcel listed on this form, please fill out a new one for those parcels)

Property's total purchase (optional) \$ \_\_\_\_\_ Date property was purchased \_\_\_\_\_

Assessor's appraised market value \$ \_\_\_\_\_ Taxpayer's opinion of market value \$ \_\_\_\_\_

Property Type: Residential **Y/N** Commercial **Y/N** Do you rent this property? \_\_\_\_\_

Factual or legal reason for this appeal: Why do you believe the market value is incorrect? (Attach supplemental documentation. Use additional pages if necessary.)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

# Bingham County

## Board of Equalization 2026



Appellant's Name \_\_\_\_\_

Parcel ID # \_\_\_\_\_

Hearing Date \_\_\_\_\_ at \_\_\_\_\_ AM/PM

Hearing will be held at the Bingham County Commissioner's Office

Assessor: Donavan Harrington

By way of reminder, the Appellant and the Assessor are required to provide **five (5)** copies of their exhibits with comparable sales data to support their argument three (3) business days prior to their hearing.

**NO NEW INFORMATION WILL BE ACCEPTED ON THE DAY OF THE HEARING!!**

### Rules of the Hearing

The Assessor is required by the state law to assess all property in their county at market value as of January 1<sup>st</sup> 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 multiple listing service, property owners, realtors, builders, developers and independent appraisers.

Under state law, the Board of Equalization is charged to do nothing more than assure the market value established by the Assessor is correct (Idaho Code 63-501 and 63-502). The purpose of this hearing is not to negotiate, compromise, or mediate.

According to state law, the appraised value established by the Assessor, is considered correct unless the property owner or the owner's attorney, licensed in the State of Idaho, present evidence of an error.

- 1) This is a formal hearing. In order to ensure due process for the appellant, all individuals shall conduct themselves in a professional manner.
- 2) All discussion must proceed through the chair of hearing.
- 3) Interruptions will not be allowed. All parties may only speak when the chair of the BOE indicates their allotted time for presentations, questions or closing statements.
- 4) This hearing is being recorded, so it is critical for all parties to conduct themselves in a manner that allows for a clear documentation of the proceedings.

### Hearing Structure

***This hearing is open to the public but is not a public hearing.***

1. BOE Chairman opens the hearing, gives instruction and all participants are to be sworn in.
2. Property Owner (the Appellant) presents their case—up to five (5) minutes.
3. Questions from the Assessor or designee.
4. Assessor or designee presents their case—up to five (5) minutes.
5. Questions from the Appellant.
6. Rebuttal/closing statement from Appellant and/or Assessor/designee—up to 2 minutes each.
7. Board of Equalization discusses the case and renders a decision if in agreement to do so.
  - The BOE may ask questions at any time during the proceeding for the purpose of clarifying issues.
  - If you have any questions, please call 208-782-3017.

Should the property owner (the appellant) or the Assessor disagree with the decision of the Board of Equalization, you have the right to appeal within 30 days from the mailing of a Notice of a Decision to the Idaho State Board of Tax Appeals or the District Court (Idaho Code 63-511(1)) Appeals should be submitted to the Bingham County Clerk within the deadline.