



Utah State Tax Commission
Property Tax Division
Centrally Assessed Properties
2017 Penalty Appeal Form Instructions

Pursuant to Utah Code Annotated 59-2-202 (Utility Properties) or 59-2-207 (Natural Resource Properties), you may have received a *Notice of Penalty* from the Utah State Tax Commission, indicating that you have been assessed a penalty for failing to file a timely return for centrally assessed property.

If you believe this penalty has been imposed improperly, pursuant to Utah Code Annotated 63-46b, you may file a request for agency action. This request must be filed with the Appeals Unit of the Utah State Tax Commission on or before the later of June 1, 2017 or within 30 days of the date of the mailing of the *Notice of Penalty*.

To ensure required information is included in the request for agency action, please use the *Centrally Assessed Properties 2017 Penalty Appeal Form*. The request for agency action must be in writing and contain the following required information:

- a. Taxpayer Account Name.
- b. Taxpayer Account Id.
- c. Type of Industry (select one box).
- d. Taxpayer internal contact, with contact information.
- e. Taxpayer's representative or petitioner contact information. Property Tax Division must have current Power of Attorney on file, if the petitioner is not an employee of the taxpayer.
- f. Counties involved in the appeal (select all counties that apply).
- g. Origination department or officer.
- h. Particular relief or action sought.
- i. If requester relies on a particular statute, the request will include reference to that statute and a statement of facts and summary of arguments and authorities relied on. The Utah State Tax Commission may waive this requirement if, in the interest of justice, it deems the waiver advisable.
- j. An explanation why the requested information was not filed on time.
- k. If the request results from a letter or notice from the Tax Commission, the request will include the date of the letter or notice and include a copy of the *Notice of Penalty* letter.

All requests for agency action pertaining to a *Notice of Penalty* must be mailed or faxed to:

Utah State Tax Commission
Appeals Unit
210 North 1950 West
Salt Lake City, Utah 84134
Fax Number: 801-297-3919

Pursuant to Utah Code Annotated 59-2-1007 (8) (a) An owner who applies to the commission for a hearing in accordance with Subsection (1) shall, for the property for which the owner objects to the commission's assessment, file a copy of the application with the county auditor of each county in which the property is located.

Utah State Tax Commission
Property Tax Division
State of Utah
County Auditors

(435) 438-6465
MS GINGER MCMULLIN
BEAVER COUNTY AUDITOR
PO BOX 392
BEAVER UT 84713

(435) 636-3224
MR SETH OVESON
CARBON COUNTY AUDITOR
120 E MAIN STREET
PRICE UT 84501

(435) 738-1123
MS JOANN EVANS
DUCHESNE COUNTY AUDITOR
PO BOX 910
DUCHESNE UT 84021

(435) 259-1322
MS DIANA CARROLL
GRAND COUNTY AUDITOR
125 E CENTER STREET
MOAB UT 84532

(435) 644-2458
MS KARLA JOHNSON
KANE COUNTY AUDITOR
76 N MAIN STREET
KANAB UT 84741

(435) 577-2840
MS KALIE GLEAVE
PIUTE COUNTY AUDITOR
PO BOX 99
JUNCTION UT 84740

(435) 587-3223
MR JOHN NIELSON
SAN JUAN COUNTY AUDITOR
PO BOX 338
MONTICELLO UT 84535

(435) 336-3254
MR MICHAEL HOWARD
SUMMIT COUNTY AUDITOR
PO BOX 128
COALVILLE UT 84017

(801) 851-8237
MR BRYAN THOMPSON
UTAH COUNTY AUDITOR
100 E CENTER ST #3600
PROVO UT 84606

(435) 836-1300
MR RYAN TORGERSON
WAYNE COUNTY AUDITOR
18 S MAIN ST
LOA UT 84747

(435) 734-3333
MR TOM KOTTER
BOX ELDER COUNTY AUDITOR
01 S MAIN STREET
BRIGHAM CITY UT 84302

(435) 784-3210
MS KERI PALLESEN
DAGGETT COUNTY AUDITOR
PO BOX 219
MANILA UT 84046

(435) 381-5106
MS BRENDA D TUTTLE
EMERY COUNTY AUDITOR
PO BOX 907
CASTLE DALE UT 84513

(435) 477-8331
MR EUGENE ADAMS
IRON COUNTY AUDITOR
PO BOX 457
PAROWAN UT 84761

(435) 743-5227
MS BRANDY GRACE
MILLARD COUNTY AUDITOR
50 S MAIN STREET
FILLMORE UT 84631

(435) 793-2415
MS REBECCA PEART
RICH COUNTY AUDITOR
PO BOX 218
RANDOLPH UT 84064

(435) 835-2142
MS ILENE B ROTH
SANPETE COUNTY AUDITOR
160 N MAIN STE 207
MANTI UT 84642

(435) 843-3130
MS MARILYN GILLETTE
TOOELE COUNTY AUDITOR
47 S MAIN STREET
TOOELE UT 84074

(435) 657-3191
MR BRENT R TITCOMB
WASATCH COUNTY AUDITOR
25 N MAIN STREET
HEBER UT 84032

(801) 399-8613
MR RICKY HATCH
WEBER COUNTY AUDITOR
2380 WASHINGTON BLVD #320
OGDEN UT 84401

(435) 755-1700
MS JILL N. ZOLLINGER
CACHE COUNTY AUDITOR
179 N MAIN STREET #202
LOGAN UT 84321

(801) 451-3420
MR CURTIS KOCH
DAVIS COUNTY AUDITOR
PO BOX 618
FARMINGTON UT 84025

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MS CAMILLE A MOORE
GARFIELD COUNTY AUDITOR
PO BOX 77
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MR ALAINA LOFGRAN
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160 N MAIN STREET
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MS STACY LAFITTE
MORGAN COUNTY AUDITOR
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MORGAN UT 84050

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MR SCOTT TINGLEY
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2001 S STATE ST N3300
SALT LAKE CITY UT 84190-1100

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197 E TABERNACLE ST
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