

# **Board of Equalization**

## **Standards of Practice**

### **1**

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## **Section I.I**

### **General Information**

#### **Purpose**

These standards provide reference to accepted procedures and guidelines for county boards of equalization. They are intended to assist county officials in successful administration of the property tax equalization process.

**NOTE:** Forms associated with these standards are listed in Appendix E – Referenced Forms and can be found at the following location:

<http://propertytax.utah.gov/index.php/information/forms/standards-of-practice-forms>

#### **Scope**

The county legislative body is the county board of equalization (Board) and the county auditor is the clerk of the county board of equalization. (Section 59-2-1001) The Board is responsible for raising or lowering property assessments (locally assessed) that are proven incorrect. The Board accepts the assessor's assessment as correct unless there is evidence proving otherwise. The Board is not an assessing body, but a quasi-judicial body. As an appeal body, the Board hears and reviews oral and written testimony regarding property valuation and assessment.

This standard does not discuss exemptions and abatements, since other standards are devoted exclusively to these topics. Additionally, this standard does not discuss the duties of the State Tax Commission acting in the capacity of a State Board of Equalization for centrally- assessed properties.

#### **Applicable Law**

Utah State Constitution

Article XIII, Section 2 (1) provides that “all tangible property in the State . . . shall be:

- a) assessed at a uniform and equal rate in proportion to its fair market value. . . ;
- b) and taxed at a uniform and equal rate.”

Article XIII, Section 7 of the Utah State Constitution states:

- 1) In each county, there shall be a county board of equalization consisting of elected county officials as provided by statute.
- 2) Each county board of equalization shall adjust and equalize the valuation and assessment of the real and personal property within its county, subject to the State Tax Commission's regulation and control as provided by law.
- 3) The county boards of equalization shall have other powers as may be provided by statute.
- 4) Notwithstanding the powers granted to the State Tax Commission in this Constitution, the Legislature may by statute authorize any court established under Article VIII to adjudicate, review, reconsider, or redetermine any matter decide by a county board of equalization relating to revenue and taxation.

Utah Code Annotated

UCA §59-2-103 (1) provides that “All tangible taxable property located within the state shall be assessed and taxed at a uniform and equal rate on the basis of its fair market value. . .”

UCA §59-2-102 (12) defines “fair market value” to mean “the amount at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts. . .”

## Definitions

The definitions outlined in Section 59-2-102 shall apply along with the following terms:

**Board:** County board of equalization

**Factual Error:** According to Tax Commission Rule R884-24P-66, a factual error means an error that is objectively verifiable without the exercise of discretion, opinion, or judgment, and demonstrated by clear and convincing evidence. It includes the following:

- 1) a mistake in the description of the size, use, or ownership of a property,
- 2) a clerical or typographical error in reporting or entering the data used to establish valuation or equalization,
- 3) an error in the classification of a property that is eligible for a property tax exemption under Section 59-2-103 or Title 59, Chapter 2, Part 11,
- 4) valuation of a property that is not in existence on the lien date, and a valuation of a property assessed more than once, or by the wrong assessing authority.

**Fair Market Value:** Section 59-2-102 defines Fair Market Value as “the amount at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts. For purposes of taxation, ‘fair market value’ shall be determined using the current zoning laws applicable to the property in question, except in cases where there is a reasonable probability of a change in the zoning laws affecting that property in the tax year in question and the change would have an appreciable influence upon the value.”

**Tax Area:** Means a geographical area created by the overlapping boundaries of one or more taxing entities.

**Tax Commission:** Utah State Tax Commission or (Commission)

**Taxing Entity:** “Taxing entity” means any county, city, town, school district, special taxing district, or any other political subdivision of the state with the authority to levy a tax on property.

## Introduction

The county auditor receives the assessment roll from the assessor (Section 59-2-311), and sends the “Notice of Property Valuation and Tax Changes” to property owners. This notice includes the dates the owner may appear before the county board of equalization (Board) to protest property value. (Section 59-2-919) Before the assessment roll is closed on May 22nd, any property owner can discuss valuation disparities with the county assessor on an informal basis. The assessor may make adjustments to the assessment roll, or may elect instead to have the property owner wait until the “Notice of Property Valuation and Tax Changes” are delivered, at which time the appeal would be made directly to the county board of equalization.

The Board is the first step in the property valuation appeals process. The appellant first seeks redress before the Board and then the Tax Commission, which sits as the State Board of Equalization, before seeking judicial remedies. An appellant must exhaust administrative remedies before requesting judicial review. The courts generally will not permit an appellant to bypass any step in the appeals process.

Appeals are generally filed for one of the following reasons:

- 1) Objections to the value placed on the property.
- 2) Objections to the classification of the property, including its qualification for exemption, primary residential status, and farm land assessment status.
- 3) Objection to a factual error in the county's records.

The county legislative body, commission or council, constitutes the Board. The Board adjusts and equalizes the value and assessment of property within the county. The Board should either 1) formally adopt written rules or procedures necessary for the transaction of Board business, or 2) follow procedures contained in Tax Commission Administrative Rule R861-1A-9. (See Appendix 1D) The Board meets and holds public hearings each year to examine the assessment roll and equalize the assessment of property within the county.

The property owner carries the burden of proof when appealing property value and must present evidence to the Board that the market value determined by the assessor is incorrect. If the taxpayer presents evidence that addresses value, property classification or other issues, the county has an obligation to defend its value (or position) relative to the taxpayer's evidence.

The county auditor maintains records of testimony, evidence, and minutes of all hearings for the Board. The Board must authorize all corrections to the assessment roll. Upon correcting the assessment roll, the auditor delivers the assessment roll to the county treasurer.

The auditor must notify the Tax Commission of taxpayers who are dissatisfied with the decisions of the Board and forward the taxpayer's appeal of the Board's decision to the State Tax Commission ([TC-194 "Request for Redetermination of County Board of Equalization Decision"](#)). The Tax Commission conducts hearings after being notified by the county auditor's office of an appeal of a county board of equalization's decision.

The Tax Commission's decision, order, or assessment will be reported to the county auditor to make the necessary changes. The auditor will make all necessary changes as directed by the Tax Commission. (Section 59-2-1006)

## **Section I.II**

### **Real Property Appeals**

#### **Standard 1.1 Members Of The County Board**

##### **1.1.0 Board Officers**

The county legislative body, whether commission or council, comprises the Board. The county auditor is the clerk of the Board. (Section 59-2-1001)

#### **Standard 1.2 Decisions By A Quorum**

##### **1.2.0 Board Quorum Required for Decisions**

Formal adoption of decisions by the Board requires a quorum. (Section 59-2-1001)

“Not less than a majority of members shall constitute a quorum for the transaction of business, and no act of the county legislative body shall be valid or binding unless a majority of members present when a quorum is present concurs therein.”

(Section 17-53-203)

For example, if the Board consists of nine members, five must be present and available to vote to act on official board business. A simple majority of those present must concur in the decision. If the Board consists of three members, two is a quorum. Both must concur in the decision.

If the Board is unable to assemble a quorum, the decision must be held until a quorum is available to vote. For example, assume a three-member board and one member is out of town or otherwise unavailable; if the other two do not agree on a decision, they must wait for the third member to return and vote on the issue. If it is impossible to assemble a quorum (due to conflicts of interest or other circumstances), then the matter should be referred to the Tax Commission to take original jurisdiction. For example, if one member of a three-member board has a conflict and the other two cannot reach agreement, the matter must be sent to the Tax Commission for resolution.

#### **Standard 1.3 Conflict Of Interest**

##### **1.3.0 Acknowledgment of Interest Conflict Required**

Any member of the Board, including hearing officers, must acknowledge in writing any potential conflict of interest in a property which is being heard by the Board.

##### **1.3.1 Conflict of Interest Record**

The county auditor will keep a record of conflict of interest statements with the appeal and in the official minutes of the Board.

##### **1.3.2 Guideline**

Where a member of the Board or hearing officer appears to have a conflict of interest, the member should be disqualified from hearing and deciding the appeal.

Failure to comply with this standard may constitute grounds for the Tax Commission to reopen the appeal. The Tax Commission may: 1) order the Board to rehear the appeal or, 2) assume original jurisdiction in the matter and hear the appeal itself.

## **Standard 1.4 Board Rules**

### **1.4.0 Board Rules**

“The Board may make and enforce any rule which is consistent with statute or Tax Commission rule, and necessary for the government of the Board, the preservation of order, and the transaction of business.” (Section 59-2-1001)

#### **1.4.1 Approval of Board Rules**

The Board should submit a copy of all proposed rules to the Tax Commission for review, before adoption. If the county has not formally adopted Board rules, the procedures outlined in R861-1A-9 (Appendix 1D) must be followed.

## **Standard 1.5 Hearing Officers**

### **1.5.0 Hearing Officers**

The Board may appoint hearing officers to examine applicants and witnesses. The hearing officers shall transmit their findings to the Board for final action. (Section 59-2-1001)

#### **1.5.1 Officers Disqualified from Serving**

The county auditor, assessor, and treasurer or any of their appointed deputies may not serve as hearing officers for the Board.

#### **1.5.2 Guideline**

Hearing officers should have sufficient skills, knowledge, and experience to understand real estate valuation methodology and analysis.

## **Standard 1.6 Board-Initiated Reviews**

### **1.6.0 Annual Assessment Roll Review**

The county board of equalization is to adjust and equalize the valuation and assessment of real and personal property within the county, subject to regulation and control by the Tax Commission as prescribed by law. The Board is to meet and hold public hearings each year to examine the assessment roll and equalize the assessment of property in the county, including the assessment for general taxes of all taxing entities located in the county. (Section 59-2-1001) The Board can equalize assessments within the county and can direct the assessor to: (59-2-1002 and 1003)

- Increase or decrease any assessment.
- Assess any taxable property, which has escaped assessment.
- Add to the amount, number, or quantity of property when a false or incomplete list has been rendered.
- Make and enter new assessments, at the same time canceling previous entries, when any assessment made by the assessor is considered by the Board to be incomplete or incorrect.

#### **1.6.1 Notification to Property Owner**

For appeals initiated by the Board, the auditor must notify all affected property owners by letter when their assessments are being reviewed by the Board. This letter must state the day, time, place, and nature of the review and must be deposited in the post office, postpaid, at least 30

days before the action is initiated. This does not include appeals initiated by taxpayers. (Section 59-2-1002)

## **Standard 1.7 Mailing of “Notice of Property Valuation And Tax Changes”**

### **1.7.0 “Notice of Property Valuation and Tax Changes”**

The county auditor must send a “Notice of Property Valuation and Tax Changes” to all owners of real property. (Section 59-2-919)

#### **1.7.1 Notice Format**

The auditor’s “Notice of Property Valuation and Tax Changes” must be on a form approved by the Tax Commission (R884-24P-24), with the date, time, and place the Board will meet.

#### **1.7.2 Notice Mailing Deadline**

The auditor’s “Notice of Property Valuation and Tax Changes” should be mailed postpaid on or before July 22 of each year, at least 10 days before the Board meets. (Section 59-2-919)

## **Standard 1.8 Timely Filing Of Real Property Assessment Appeals To Board of Equalization**

### **1.8.0 Deadline for Application**

A taxpayer wishing to appeal a real property valuation must file an application with the Board of Equalization on or before the later of September 15 of the current year, or the last day of a 45-day period beginning on the day the county auditor mails the “Notice of Property Valuation and Tax Changes”. (Section 59-2-1004) Tax Commission Rule R884-24P-66 provides circumstances under which the Board is required to accept an appeal application that is filed late. Failure to file an application within the prescribed time frames results in the taxpayer’s forfeiture of the right to appeal for the tax year in question.

#### **1.8.1 Form of Application**

The board may, by rule, prescribe the contents for the application. (Section 59-2-1004) The Board’s rule must agree with governing statutes and administrative rules. For an approved form, see sample form [PT-10, “Request for Review—Real Property”](#), in Appendix 1E. (See also *Standard 1.15.1*) The Board’s rules may also allow for appeal applications by telephone or other electronic means.

## **Standard 1.9 Filing Appeal After Deadline**

### **1.9.0 Late Appeal Petition**

Property owners may petition the Board to hear a real property appeal after the filing deadline. Tax Commission Rule R884-24P-66 describes circumstances where the Board is required to accept real property appeal applications filed after the later of September 15 of the current year or the last day of a 45-day period beginning on the day on which the county auditor mails the “Notice of Property Valuation and Tax Changes.” (Section 59-2-1004) Late-filed appeal applications will only be accepted until March 31st following the due date for filing appeals. A copy of Tax Commission Rule R884-24P-66 is located in Appendix 1C.

### **1.9.1 Conditions for Acceptance of Late-Filed Appeal**

A county board of equalization is required to accept an application to appeal the valuation or equalization of real property until March 31st of the following year, if any of the following conditions apply during the filing period prescribed by Section 59-2-1004:

- A medical emergency to the property owner or an immediate family member of the property owner and no co-owner of the property was capable of filing an appeal.
- The property owner or an immediate family member of the property owner died and no co-owner of the property was capable of filing an appeal,
- The county did not comply with the notification requirements of Section 59-2-919.
- A factual error is discovered in the county records pertaining to the subject property; for a definition of “factual error”, please refer to the Definitions Section located at the beginning of this standard. This type of appeal is to be limited to correction of the factual error and any resulting changes to the property’s valuation.
- Extraordinary and unanticipated circumstances occurring during the prescribed time period for filing the appeal and no co-owner of the property was capable of filing an appeal.

### **1.9.2 Filing After Deadline**

Late applications must be filed with the county auditor. Information necessary for the appeal, as well as evidence to support why the appeal is late, should be included with the appeal application.

### **1.9.3 County Consideration of Late Appeal**

Within 10 days of filing, the county auditor will notify the owner by letter indicating the Board’s acceptance or denial of the application. If the Board refuses the appeal application, the county auditor must specify the reasons for refusal. If the Board accepts the appeal application, the county auditor’s letter will indicate the date, time and place of the hearing.

A property owner who claims a “Notice of Property Valuation and Tax Changes” was never received should not be granted a hearing if the county’s record shows that the notice was sent to the last known address.

### **1.9.4 Tax Commission Approval to Extend Time for Board Decision**

The county board of equalization is to make a decision on each real property appeal within a 60-day period after the day upon which the application is filed. The State Tax Commission may approve an extension of time for the Board to make a decision on a real property appeal. (Section 59-2-1004)

## **Standard 1.10 Questions Of Ownership**

### **1.10.0 Ownership Proof Required on Appeal**

When an appellant claims to be an owner of property and the official records of the county do not clearly confirm this, the county should accept the appeal with a requirement that the appellant submit legal proof supporting the ownership claim. A hearing may be scheduled after ownership disputes are resolved.

## **Standard 1.11 Appellant Right To Counsel**

### **1.11.0 Appellant Representation Allowed**

The appellant has the right to be represented by legal counsel or other representatives at any stage of the equalization process. While legal representation and assistance is the option of the appellant, failure to use this assistance is not grounds for complaint at a later stage in the process.

## **Standard 1.12 Application For Appeal**

### **1.12.0 Ownership Signatures Required**

An application for appeal must have the written authorization of the property owner or be filed by a member of the immediate family. A corporate officer must sign an appeal for a corporation. If the appeal is submitted as a written application (sent in), the same qualifications apply. Homeowner associations may not appeal for all owners without written permission or documents authorizing representation.

#### **1.12.1 Paid Representative**

Any representative of the owner who receives compensation for appealing the owner's property value must include with the appeal a written authorization to represent and appear on behalf of the owner of record. The authorization should include the following information: (See sample form [PT-011, "Authorization to Represent Record Fee Owner"](#), in Appendix 1E.)

- Name of representative
- Business name and address
- Copy of Utah Appraiser Registration or Certification Number
- Daytime phone number
- Property identification number(s)

When a person appears on behalf of the property owner and is paid a fee contingent upon the concluded value, this is considered as a "consultation service", which means "an engagement to provide a real estate valuation service analysis, opinion, conclusion, or other service that does not fall within the definition of appraisal. 'Consultation service' does not mean a valuation appraisal, analysis assignment, or review assignment." (Section 61-2b-2) The county or the Tax Commission "may not contract with a private individual under a contingency fee arrangement to assess property or prosecute or defend an appeal." (Section 59-2-703)

#### **1.12.2 Power of Attorney**

Any conservator, trustee, or person who holds power of attorney to act on behalf of minors, the mentally or physically disabled or another property owner must file legal authorization to act in such capacity with the appeal. The legal capacity of children entering into agreements or contracts is defined in Title 15 Chapter 2 of the Utah Code Annotated.

#### **1.12.3 Guideline**

Lifetime tenants (life estate) must provide documentation to prove their status. Triple net leaseholders or property managers should provide documentation indicating responsibility for property taxes.

## **Standard 1.13 Assessor-Initiated Appeals**

### **1.13.0 Assessor-Initiated Appeals**

When the assessor initiates appeals to the county board of equalization after the assessment roll has been delivered to the auditor, the assessor must, in writing, notify the auditor of recommended changes and the bases for the changes. The auditor must then notify the taxpayer of any change to the “Notice of Property Valuation and Tax Changes” and provide an explanation of or basis for the change and allow the taxpayer the following options: (1) Sign the notification document indicating agreement with the change(s) and return to the auditor or (2) Allow the taxpayer the later of 45 days or September 15th in which to appeal the change(s) to the county board of equalization. In either case, the information is presented to the county board of equalization.

## **Standard 1.14 Appeals Involving Multiple Owners**

### **1.14.0 Total Parcel Property Value Under Multiple Ownership**

An appeal on property with divided or undivided interests will be heard regardless of the other owners’ participation. The market value of all interests is subject to change by the Board.

#### **1.14.1 Time Share Units**

Time share complexes must be appealed as an entire unit. Individual percentage ownerships of timeshare units may not be appealed.

#### **1.14.2 Guidelines**

- If there are multiple appeals in the same multiple-unit complex, all appeals should be heard simultaneously.
- If two or more appeals are filed for the same property, the Board should hear all the appeals at the same time, when possible.

## **Standard 1.15 Appeal Form Instructions**

### **1.15.0 Board Provides Appeal Forms**

The Board will provide to the appellant forms and instructions outlining the appeal procedures. (Section 59-2-1004)

#### **1.15.1 Contents of Suggested Application Form**

Any appeal submitted to the Board should have the following information:

- Name and address of the owner (including mailing address if different from the property address)
- Daytime phone number of appellant and/or authorized representative, if applicable
- Property location
- Property identification number
- Market value shown on the “Notice of Valuation and Tax Changes”
- Appellant’s determination of market value

- Type of property (residential, commercial, agricultural, etc.)
- Basis used to determine appellant's market value (cost, income, sales)
- Date and signature of the appellant
- Relationship of the person filing the appeal to the owner; i.e., the owner, paid representative, guardian, trustee, etc.
- Acknowledgment by the appellant attesting to the accuracy of the information submitted and testimony to be given

A set of suggested Board forms is provided in Appendix 1E.

### **1.15.2 Auditor's Duty with Appeal Forms**

The auditor shall date and sign the appeal and give a copy to the appellant.

### **1.15.3 Guidelines**

Forms and instructions should include notice of the consequences for misrepresenting, concealing, or falsifying information. (Sections 59-2-309, 76-8-501 through 76-8-504)

All documentation submitted with the appeal should include the property identification number, address of property, and the owner's name.

## **Standard 1.16 Minimum Evidence**

### **1.16.0 Minimum Evidence Requirements**

To achieve standing with the county board of equalization and have a decision rendered on the merits of the case, the taxpayer shall provide the following minimum information to the county board of equalization: (R884-24P-66)

- Name and address of the property owner;
- Identification number, location, and description of the property;
- Value placed on the property by the assessor;
- Taxpayer's estimate of the fair market value of the property; and
- Signed statement providing evidence or documentation that supports the taxpayer's claim for relief.

The county's assessment has a presumption of validity until challenged with some evidence of a different value. The assessment is presumed to be correct if the taxpayer presents no evidence to support an adjustment. (Section 59-2-1004) However, the taxpayer need only pass a very low hurdle to get to a hearing. If the taxpayer presents any evidence that addresses value (or exemption or other issues), the county has an obligation to defend its value (or position) in light of that evidence. It is the board of equalization, itself, or the hearing officer, and not office staff, who actually evaluates the evidence in light of all evidence to determine its weight and credibility.

The signed statement should include a summary or an indication of the evidence or documentation that will be presented at the Board hearing.

The taxpayer does not have to have a "winning" case to get a hearing before the board of equalization or hearing officer. Whether the taxpayer's case is a "winning" case is a matter to be

determined through the hearing process and not by a “screening process” which is outside the hearing process.

### **1.16.1 Lack of Signed Statement**

If no signed statement is attached, the county will notify the taxpayer of the defect in the claim and permit at least ten calendar days to cure the defect (R884-24P-66).

### **1.16.2 No Evidence or Documentation**

If the taxpayer appears before the county board of equalization and fails to produce the evidence or documentation required under Standard 1.16.0, the county shall send the taxpayer a notice of intent to dismiss, and permit the taxpayer at least 10 calendar days to supply the evidence or documentation. If the taxpayer fails to provide the evidence or documentation within 10 days, the county board of equalization may dismiss the matter for lack of evidence to support a claim for relief. (R884-24P-66)

See sample form [PT-012, “Notice of Intent to Dismiss the Appeal”](#), in Appendix 1E.

### **1.16.3 Weighing the Evidence**

When the taxpayer presents evidence in support of his claim, he is entitled to a hearing and an opportunity to respond to any evidence the county has in support of the county value. Any evidence provided by the taxpayer is to be evaluated by the board of equalization or hearing officer and measured against all other available evidence. All evidence offered by the parties is to be evaluated as a whole, and the evidence that is determined to be more convincing or credible should guide the decision.

The county board of equalization is not obligated to accept a party’s evidence wholesale or to choose strictly between the positions offered by the parties. For example, if each party presents one good comparable and the two taken together, give the best indication of value, those two comparables should guide the decision—even if they lead to a value that has not been suggested by either party.

Evidence should not be preweighted. For example, a computer-generated value should not automatically carry more or less weight than other evidence. Rather, it is the hearing officer’s responsibility to evaluate the evidence offered and make a determination of value based on that evidence.

Where sold properties are offered as evidence each should be considered and weighted according to generally-accepted appraisal principles and the definition of “fair market value.”

### **1.16.4 Decision on the Merits of the Case**

If minimum evidence or information is supplied and the taxpayer produces the evidence or documentation described in the taxpayer’s signed statement, the county board of equalization shall render a decision on the merits of the case.

## **Standard 1.17 Dismissal By The County Board Of Equalization**

### **1.17.0 Dismissal by the County Board**

Decisions by the county board of equalization are final orders on the merits of the case, and appeals to the State Tax Commission shall be on the merits of the case except for the following:

- Dismissal for lack of jurisdiction
- Dismissal for lack of timeliness

- Dismissal for lack of evidence to support a claim for relief

See sample form [PT-012, “Notice of Intent to Dismiss the Appeal”](#), in Appendix 1E.

### **1.17.1 State Tax Commission Hearing Board Dismissed Cases**

On appeal from a dismissal by a county board of equalization for the exceptions under 1.17.0, the only matter that will be reviewed by the State Tax Commission is the dismissal itself, not the merits of the appeal. (R861-1A-9) If the Tax Commission finds that the dismissal was inappropriate, they will remand the case to the county with instructions to hear the case and issue a decision. That decision is appealable to the Tax Commission within 30 days of the date of the decision.

### **1.17.2 Dismissed for Lack of Jurisdiction**

An appeal may be dismissed for lack of jurisdiction if the claimant limits arguments to issues not under the jurisdiction of the county board of equalization, or if the assessment is made by the Tax Commission.

### **1.17.3 Cases Remanded to the County Board**

A case may be remanded to the county board of equalization from the Tax Commission for further proceedings if the Tax Commission determines that:

- Dismissal under Standard 1.17.0 was improper; or
- Taxpayer failed to exhaust all administrative remedies at the county level; or
- In the interest of administrative efficiency, the matter can best be resolved by the county board of equalization.

## **Standard 1.18 Appeal Records**

### **1.18.0 Use of Appeal Documentation**

All documentation submitted with an appeal becomes the property of the county. The Board may use the information submitted to support its conclusions as to the value of any property for equalization purposes. (Section 59-2-1002 and Section 59-2-1004)

### **1.18.1 Board of Equalization Minutes**

The minutes of the board of equalization document the equalization decisions made by the Board. This may include the name of the person, a legal description of the property affected, the amount of decrease or increase, and the total assessed value of the property before and after the Board. These records are permanent but may be transferred to the State Archives. (See State Archives Schedule, County Auditor Records). See sample form [PT-013, “Record of Appearance and Minute Entry”](#), in Appendix 1E.

### **1.18.2 Equalization Files**

The equalization files of the Board includes copies of agenda, “Notices of Property Valuation and Tax Changes”, appraisal reports, notices of adjustment, and lists of appeals. These records must be kept for 4 years. (See State Archives Schedule, County Auditor Records)

## **Standard 1.19 Disclosure Of Information Prior To The Hearing**

### **1.19.0 Full Disclosure Required**

County auditor records, including board of equalization agenda, “Notice of Property Valuation and Tax Changes”, appraisal reports, notices of adjustment, and lists of appeals, are classified as public information. (Utah State Archives Classification and Retention Schedules, “County Schedule 13, County Auditor Records”) Accordingly, the appellant and the assessor’s office have the right to full disclosure of all available information prior to the hearing, except information that has been classified confidential according to accepted archiving procedures. The appellant and the assessor both have a right to see and respond to any evidence that the hearing officer will use in the decision. However, careful attention is necessary when addressing commercial information. Meetings must be closed when commercial information is discussed. State and local government officials are prohibited from disclosing certain types of property tax commercial information under Section 59-1-404.

## **Standard 1.20 Withdrawal Of Appeal**

### **1.20.0 Appeal Withdrawal by Property Owner**

An appellant may withdraw an appeal with the permission of the Board. The appellant must give notice in writing to the Board requesting the withdrawal. The assessor may give input to the Board before the withdrawal is permitted.

## **Standard 1.21 Stipulated Agreement**

### **1.21.0 Stipulation Requirements**

The county assessor and the appellant may enter into a stipulated agreement before the hearing if both parties agree to a final determination of value. The assessor and the appellant must sign the agreement. The assessor and the appellant must submit to the Board, in addition to the stipulation agreement, written evidence to support the concluded value.

See sample form [PT-014, “Stipulated Agreement for Real Property Valuation,”](#) in Appendix 1E.

#### **1.21.1 Board Approves Stipulations**

The Board must review and approve all stipulated agreements. The parties can stipulate on some issues and dispose of them, but leave other issues pending on appeal. The stipulated agreement should spell out whether it disposes of all outstanding or pending issues; if not, it should specify which issues are disposed of by stipulation and which issues are still pending on appeal. If all issues are disposed of, the stipulated agreement is not appealable to the State Tax Commission.

## **Standard 1.22 Board Decision Based Upon Evidence**

### **1.22.0 Decision Based on Evidence**

The Board must base its decision on the evidence and testimony presented in the appeal in accordance with generally accepted rules of evidence. Reference Standard 1.16 “Minimum Evidence.”

### **1.22.1 Whole Property Value Considered**

The Board must consider the whole property value, not its individual parts. For example, if the appeal claims an incorrect land value due to market comparisons of lot sales, and the property is improved, the whole property value must be considered.

## **Standard 1.23 Board Decision Date**

### **1.23.0 Decision Deadline**

The Board shall make a decision in writing on each appeal within a sixty-day period after the day on which the application is made. Any extension beyond the sixty days must first be approved in writing by the Tax Commission. (Section 59-2-1004)

## **Standard 1.24 Board Decisions After Taxes Due**

### **1.24.0 Decisions After November 30**

If the Board decides an appeal after the date taxes become due, the owner is responsible for paying the taxes by November 30 to avoid penalties and interest. When the Board makes its decision, any reimbursement of taxes by the county treasurer will be made including interest. The Board should notify the taxpayer of the duty to pay taxes by November 30 to avoid penalties and interest if the appeal is not successful. (Section 59-2-1330)

## **Standard 1.25 Notification Of Board Decision**

### **1.25.0 Taxpayer Notification of Decision**

The county auditor shall notify the taxpayer and the taxpayer's representative in writing of any decision of the Board. [Section 59-2-1001(4)] Also, the taxpayer is entitled to a copy of the hearing officer's decision.

See sample form [PT-015, "Record of Final Decision – Real Property"](#), in Appendix 1E.

### **1.25.1 Contents of the Notice**

The auditor shall include in the decision notice:

- Market value before and after the decision.
- The date of the Board's decision; and procedures for appealing to the Tax Commission, if applicable.

Note: A stipulated agreement is not appealable to the Tax Commission.

- The auditor should include the reasons or an explanation to support the Board's final decision.

## **Standard 1.26 Maintaining Equalization Adjustments**

### **1.26.0 Factual Errors**

Factual Errors discovered by the taxpayer and corrected by the county board of equalization or the Tax Commission shall be corrected on current and subsequent year assessment rolls.

### **1.26.1 Ordered Equalization Adjustments**

Where equalization is ordered by the county board of equalization or the Tax Commission, the assessor shall maintain the equalized value on current and subsequent year assessment rolls, unless:

- The neighborhood, class, or area receives a market factor adjustment ordered by the Tax Commission or initiated by the assessor; or
- There is a change in the physical characteristics of the property; or
- The market values in the area are declining; or
- The property's equalized value is examined on an individual basis by the county assessor and the determination is made that, to fulfill the requirements of the Uniform Standards of Professional Appraisal Practice, the value must be adjusted to achieve market value for subsequent assessment rolls.

## **Standard 1.27 Auditor's Statement Of Authorized Changes**

### **1.27.0 Changes to the Assessment Roll**

All changes to the assessment roll made after the county assessor turns the roll over to the county auditor on May 22nd must be accompanied by written authorization from the Board or State Tax Commission.

#### **1.27.1 Auditor's Statement**

Before October 15, the county auditor must attach a signed statement to the records of the board of equalization attesting that all changes authorized by the board of equalization have been posted to the assessment roll, (Section 59-2-1011). See sample form [PT-016, "Auditor's Statement of Authorized Changes"](#), in Appendix 1E.

## **Standard 1.28 Appeal To The Tax Commission**

### **1.28.0 Board Appeals to Commission**

For purposes of this standard, the appeals process beyond the local board will not be detailed. An outline of the responsibilities of local administrators and the sequence of actions that can be taken by interested parties will be noted to provide an understanding of the process. For a complete reference to the Tax Commission's appeal process, refer to the Tax Commission's Administrative Rule, R861-1A-9.

#### **1.28.1 Tax Commission Appeals Filing Deadline**

Any person dissatisfied with the decision of the Board concerning the assessment of any property in which the person has an interest may appeal that decision to the Tax Commission. The appeal to the Tax Commission must be filed with the county auditor within 30 days of the final action of the Board. The notice of appeal must specify the grounds for the appeal. (Section 59-2-1006) See Form [TC-194, "Before the Tax Commission Request for Redetermination of County Board of Equalization Decision Taxpayer Information"](#), in Appendix 1E. Although the Tax Commission may receive faxed items, they are not equipped to handle appeals by other electronic means. Also, the Tax Commission requires that all documentation be included with the submitted record.

### **1.28.2 County Auditor Filing Requirements**

The county auditor must file the notice of appeal with the Tax Commission. The county auditor will certify and send to the Tax Commission: (Section 59-2-1006)

- The minutes of the proceedings of the county board of equalization for the matter appealed;
- All documentary evidence received in that proceeding;
- A transcript of any testimony taken at that proceeding that was preserved.

If the appeal is from a hearing where an exemption was granted or denied, the county auditor must certify and transmit to the Tax Commission the written decision of the board of equalization as required by Section 59-2-1102.

### **1.28.3 Late Appeal Requirements**

If the appeal to the Tax Commission is late, the evidence to support why the appeal is late should be included with the appeal application to the State Tax Commission.

### **1.28.4 Guidelines**

- The appellant may not raise different issues in the state appeal than were raised in the county appeal. However, every effort should be made to ensure that any additional information being presented by either party be exchanged prior to the hearing. [R861-1A-9(C)(3)]
- Valuation cases occasionally become valuation and uniformity cases when they arrive at the Tax Commission level. The county would have to raise an objection to any new argument raised and let the judge make a determination.
- The county may make a motion to dismiss an appeal before the Tax Commission. For example, the county can (and should) move for dismissal if the case is untimely.

### **1.28.5 Representation and Procedures on Assessor Appeal**

When the assessor is dissatisfied with the decision of the Board and elects to appeal to the Tax Commission, the appeal should be filed in accordance with *Standard 1.28, "Appeal to the Tax Commission"*, and applicable statute. In such appeals, the assessor is the petitioner vs. the Board of Equalization, ex. rel. the property owner, respondents. All parties should be represented before the Tax Commission regarding their own interests.

## **Standard 1.29 Appeals To The Board of Equalization Misfiled With The Tax Commission**

### **1.29.0 Tax Commission to Forward to County Board of Equalization**

When an appeal is filed with the Tax Commission without first being filed with the county board of equalization, the Tax Commission will forward the appeal to the appropriate county board of equalization.

### **1.29.1 Timeliness of Misfiled County Board of Equalization Appeals**

If the original appeal was received by the Tax Commission before the county board of equalization's appeal deadline, it will be deemed timely when received by the county auditor from the Tax Commission.

## **Standard 1.30 Appeal Of County Board Decisions Filed Directly With The Tax Commission**

### **1.30.0 Tax Commission to Process Appeal through County Auditor**

An appeal of a county board of equalization decision may not be filed by the appellant directly with the Tax Commission. The appellant must appeal a county board of equalization decision to the Tax Commission by filing the appeal notice with the county auditor within 30 days after the county board of equalization's final action. (Section 59-2-1006) When an appellant files directly with the state, the Tax Commission will retain the original appeal documents and forward a copy of these documents to the appropriate county. The county auditor will subsequently review the appeal for timely filing, and send the official record of the county board of equalization's action to the Tax Commission.

### **1.30.1 Timeliness of Misdirected Appeals to the Tax Commission**

If the taxpayer misdirected an appeal to the Tax Commission within 30 days of the county board of equalization's decision, the appeal will be deemed timely by the county auditor when received from the Tax Commission.

## **Standard 1.31 Stipulated Agreement**

### **1.31.0 Stipulated Agreements on Tax Commission Appeals**

A representative of the board of equalization and the appellant may enter into a stipulated agreement before the Tax Commission hearing. If both parties agree to the final determination of value:

- The parties must submit to the Tax Commission written analysis supporting the stipulated value. Both parties must sign the agreement. If there are other issues pending, those issues are identified in the agreement and the Tax Commission issues an Order approving the issues settled by stipulation. The Tax Commission may issue a "Partial Order of Approval."
- The Tax Commission must review and approve all stipulated agreements.

## **Standard 1.32 Tax Commission Decision**

### **1.32.0 Notification to County Auditor**

The county auditor will be notified of the decision, order, or assessment and will make the necessary changes to county records. (Section 59-2-1006) Any refunds initiated by order of the Tax Commission must be in compliance with Section 59-2-1330.

### **1.32.1 County Auditor to Notify Assessor and Treasurer**

When the county auditor is notified of a Tax Commission decision, order or assessment, the auditor is to notify both the county assessor and treasurer of that decision, order or assessment.

## **Section I.III**

### **Personal Property Appeals**

#### **Standard 1.33 General Administration**

##### **1.33.0 General Administration**

The administration of the Board outlined in previous standards will apply to equalization of personal property except as identified below.

#### **Standard 1.34 Signed Statement From Property Owners**

##### **1.34.0 Assessor to Request Signed Statement**

During the valuation process, the county assessor requests a signed statement from property owners listing all the assessable real and personal property which is owned, possessed, managed, or under the control of the taxpayer at 12 o'clock noon on January 1. This statement is to be filed on or before May 15 of the year the statement is requested by the county assessor. For a first-class county, the signed statement is to be filed on the later of (1) 60 days after requested by the assessor or (2) on or before May 15 of the year the statement is requested by the county assessor. However, if a county assessor requests a signed statement on or after March 16, the signed statement must be filed within 60 days after requested by the assessor. The assessor may subpoena and examine any person in any county in relation to any signed statement. (Section 59-2-306)

##### **1.34.1 Assessor Value Estimate**

If any taxpayer neglects to submit a signed statement or a list of personal property to the assessor, the assessor shall, after sending a subsequent mail request for a signed statement, make a record of the failure to file, and shall estimate the reasonable value of the personal property owned by the taxpayer based on known facts and circumstances. The value fixed by the assessor is not appealable and may not be reduced by the county board or the Tax Commission. (Sections 59-2-307 and 59-2-402) See sample statements in Appendix 5D of Standard 5, Personal Property Valuation.

##### **1.34.2 Personal Property Owner Notification of Assessor Estimation**

Taxpayers must be informed (in a subsequent mail request for the signed statement), that:

- The assessor will make an estimate of the value of the property based upon known facts and circumstances.
- This estimated value is not appealable to either the county legislative body or the Tax Commission.
- A penalty will be assessed equal to 10% of the estimated tax due but not less than \$25.

#### **Standard 1.35 Personal Property Depreciation Schedules Not Appealable**

##### **1.35.0 Personal Property Depreciation Schedules Not Appealable**

The Tax Commission's "Personal Property Valuation Guides and Schedules", published annually, may not be appealed to or adjusted by the county board of equalization (R884-24P-

33D) While the personal property valuation schedules are not subject to challenge, a challenge to the application of the schedules to a particular piece of personal property is appropriate if the taxpayer can demonstrate that using the schedules does not yield fair market value.

## **Standard 1.36 Appeal to the County Legislative Body**

### **1.36.0 Personal Property Appeal Deadline**

Any taxpayer dissatisfied with the taxable value of personal property assessed by the county assessor under Section 59-2-301 may appeal to the county legislative body by filing an application generally on or before May 15th of the year the personal property tax notice or the combined signed statement and tax notice is due. The personal property appeal deadline is different in the following two circumstances: (1) for Salt Lake County, the personal property signed statement/appeal is to be filed 60 days after requested by the assessor (2) if a county assessor requests a signed statement on or after March 16th, the signed statement/appeal is to be filed within 60 days after requested by the assessor. See sample form [PT-017, "Request for Review – Personal Property"](#), in Appendix 1E.

### **1.36.1 County Legislative Body Decision**

After hearing a personal property appeal, the county legislative body is to make a decision no later than 60 days after receipt of the appeal. The taxpayer may further appeal (within 30 days and through the county auditor), to the Tax Commission if dissatisfied with the county legislative body decision. (Section 59-2-1005)

## **Standard 1.37 Fee In Lieu of Tax Or Uniform Fee/Tax Appeals**

### **1.37.0 Vehicle Appeals to the Tax Commission**

If personal property is subject to a fee-in-lieu of tax or the uniform tax under Article XIII, Section 2 of the Utah Constitution, and the fee or tax is based on the value of the property, the basis of the value may be appealed to the Tax Commission. (Section 59-2-1005) However, the "Personal Property Valuation Guides and Schedules" published annually by the Tax Commission may not be appealed to or adjusted by the county board of equalization. (R884-24P-33D)

## **Standard 1.38 Notice Of Appeal Procedures**

### **1.38.0 Appeal Procedure Notification**

The assessor or Tax Commission should include a notice of procedures for appeal with each signed statement/tax notice, fee in lieu of tax notice or personal property audit notice. (Section 59-2-1005)

## **Standard 1.39 Value As Of Lien Date**

### **1.39.0 January 1 Lien Date**

Appellants must establish the value of personal property as of the lien date, January 1.

### **1.39.1 Information Documenting Value**

No adjustment of value should be made unless the appellant supplies information documenting market value, which may include:

- Market surveys or published guides,

- Sales invoices for verification when dealer appraisals are used,
- Independent appraisals,
- Value in use,
- Value in exchange (wholesale, retail, etc.),
- Physical and/or technological obsolescence,
- Unit in place costs specifying special features, and
- Installation costs.

## **Standard 1.40 County Legislative Body Hearing**

### **1.40.0 Deadline for County Legislative Body Decision**

After giving reasonable notice, the county legislative body will hear the appeal and render a written decision. The decision shall be made no later than 60 days after receipt of the appeal. [59-2-1005(3)]

### **1.40.1 Contents of Written Decision**

The auditor shall include the following information in the written decision. See sample form PT-018, "Record of Final Decision", in Appendix 1E.

- Market value before and after the decision,
- Taxes, penalties and interest due before and after the decision,
- The date of the county legislative body's decision; and
- Procedures for appealing to the Tax Commission

The auditor should include the reason(s) for or an explanation of the county legislative body's decision.

## **Standard 1.41 Appeal To The Tax Commission**

### **1.41.0 Tax Commission Appeal Procedures**

Appeal procedures to the Tax Commission are the same as Board of Equalization Standards of Practice 1.28 through 1.33.

## **Standard 1.42 Decision By Tax Commission**

### **1.42.0 Deadline for Tax Commission Appeal Decision**

The Tax Commission shall make its decisions on all appeals of personal property within 90 days. (Section 59-2-1006)

### **1.42.1 Notification of County Auditor**

The county auditor will be notified of the decision, order, or assessment and will make the necessary changes to county records. (Section 59-2-1006)

When the county auditor is notified of a Tax Commission decision, order or assessment, the auditor is to notify both the county assessor and treasurer of that decision, order or assessment.

## **Appendix 1A**

### **Applicable Statutes And Administrative Rules**

#### **Statutes**

- 59-1-210** General Powers and Duties (Tax Commission)
- 59-2-306** Statements by Taxpayers – Power of Assessors Respecting Statements
- 59-2-307** Refusal by Taxpayer to File Signed Statement – Penalty – Assessor to Estimate Value – Reporting Information to Other Counties
- 59-2-309** Property Escaping Assessment – Duties of Assessing Authority – Property Willfully Concealed - Penalties
- 59-2-311** Completion and Delivery of Assessment Book – Signed Statement Required – Contents of Signed Statement
- 59-2-402** Proportional Assessment of Transitory Personal Property – Exemptions – Reporting requirements – Penalty for Failure to File Report – Claims for Rebates and Adjustments
- 59-2-405** Uniform Fee on tangible Personal Property Required to be Registered with the State
- 59-2-405.1** Uniform Fee on Tangible Personal Property Weighing 12,000 Pounds or Less
- 59-2-1001** County Board of Equalization – Public Hearings – Hearing Officers – Notice of Decision - Rulemaking
- 59-2-1002** Change in Assessment – Force and Effect – Additional Assessments – Notice to Interested Persons
- 59-2-1003** Power of County Board to Increase or Decrease Assessment
- 59-2-1004** Appeal to County Board of Equalization – Real Property – Time – Decision of Board – Extensions Approved by Commission – Appeal to Commission
- 59-2-1005** Procedures for Appeal of Personal Property Valuation – Time for Appeal- Hearing – Decision – Appeal to Commission
- 59-2-1006** Appeal to Commission – Duties of Auditor – Decision by Commission
- 59-2-1007** Objection to Assessment by Commission - Contents of Application - Amending an Application – Hearings – Appeals
- 59-2-1008** Investigations by Commission – Assessment of Escaped Property – Increase or Decrease of Assessed Valuation
- 59-2-1102** Determination of Exemptions by Board of Equalization – Appeal
- 59-2-1108** Indigent persons – Deferral of taxes – Treatment of Deferred Taxes
- 59-2-1321** Erroneous or Illegal Assessments – Deductions and Refunds
- 59-2-1327** Payment of Tax Under Protest – Circumstances where authorized – Action to Recover Tax Paid
- 59-2-1333** Errors or Omissions in Assessment Book – Authority to Correct
- 59-2-1347** Redemption – Adjustment or Deferral of Taxes

**Administrative Rules**

- R884-24P-66** Appeal to County Board of Equalization Pursuant to Utah Code Ann. Section 59-2-1004
- R861-1A-9** Tax Commission as Board of Equalization Pursuant to Utah Code Ann. Sections 59-2-212, 59-2-1004 and 59-2-1006

## **Appendix 1B**

### **Suggested Documentation And Evidence**

Suggested Documentation and Evidence to support an appeal adjustment will vary depending on the basis of the appeal. All information must be provided or adjusted for the lien date, which is January 1.

#### **Factual Error**

A statement describing the nature of the factual error (reference definition of “factual error” at the beginning of this standard) and how it affects the value of the property. Examples are: incorrect legal description, descriptive measurements, exemption status, property classification, etc.

#### **Cost to Construct**

- Number of structures
- Type of structure
- Type of construction
- Total floor area
- Percent finished/unfinished
- Building shape
- Number of stories and story height
- Actual and effective age
- Condition
- Description of the heating/cooling system
- Elevators
- Sprinklers
- Basement
- Special features
- Site improvements
- Computations and reasons for any physical depreciation
- Functional or economic obsolescence
- Lot size, shape, cost, and current value
- Source of cost estimates

In addition for commercial or industrial buildings, physical features designed for a specific use with costs given as a unit in place can be used. For special use and industrial properties, an analysis of property value in use and value in exchange can be used.

A letter from a contractor stating how much the structure cost to build or will cost to build should not be considered acceptable evidence.

## **Income Approach**

### **1) Direct Capitalization of Income Method**

- Annual potential gross income (usually a lease or rent roll)
- Actual vacancy
- Actual expenses (outlined in operating statement)
- Economic income and expenses (preferably from at least 3 comparables)
- Sources of information
- Capitalization rate and method of developing

### **2) Gross Rent Multiplier Method**

- Should submit at least 3 comparables with:
  - Address
  - Number of units
  - Number of bedrooms/baths
  - Effective age
  - Special features
  - Rents
  - Sales price
  - Expense/income ratio
  - Source of information (manager, owner)
- Differences between the subject and the comparables should be fully described. Examples are fireplaces, swimming pools, patios, etc.
- Gross rent multiplier and documentation as to how obtained.

### **3) Discounted Cash Flow Method**

- Current and subsequent years' estimated income
- Current and subsequent years' estimated vacancy
- Current and subsequent years' estimated expenses
- Calculation of the discount rate
- Identify the sources of information that provided the basis for determining the factors used in the discount rate.

### **4) Mortgage Equity Capitalization Method**

Must submit the six variables in the Ellwood/Akerson formula prevailing in the market as of the lien date.

- Investor's holding period
- Mortgage interest rate

- Mortgage principal to total value ratio
- Length of time of amortization of those mortgages
- An estimation of the percentage of appreciation or depreciation of property value over the holding period based on comparables.
- Investors anticipated equity yield based on prevailing published market rates for the specified type of property.

### **Market Approach**

#### **1) Recent sale of subject property**

- Earnest money receipt and offer to purchase with proof of transfer
- Closing statement
- Terms of the sale
- Conditions of Sale
- Special circumstances surrounding the sale such as bankruptcy, trades, etc., that would affect the sales price.
- Sources of data and methods of computation.

#### **2) Appraisal**

The appraisal must use at least three comparables to support the estimated value of the subject property. Adjustments to the comparables must be shown, where appropriate. The appraisal should be no older than one year. Letters from a realtor or cover sheets of FHA appraisals may not be used in lieu of appraisals.

#### **3) Sales Comparison**

The owner should submit at least three comparable properties that have sold within a year of January 1 of the year in appeal.

Where there have not been three comparable sales in the past year, older sales may be acceptable. The following data must be provided for each comparable:

- Address/location
- Date sold
- Sales price
- Current use of property
- Square footage
- Type of construction
- Age
- Condition
- Lot size
- Special features
- Zoning

- Garage/carport
- Basement and percent finished
- Rent or lease per unit or square foot
- Sources from which the information was obtained
- Adjustments to the comparables must be shown to estimate the value of the subject property.

Submission of Multiple Listing Source Printouts may be acceptable for residential appeals up to 4-plexes.

**Property Partially Or Totally Destroyed**

A fire department's report, demolition permit, or other evidence must provide proof that the destruction occurred before the lien date of the tax year in question.

**Inequity Of Assessment**

An appeal of assessment equity may be accepted where the appellant provides proof of a higher assessed value than similar properties in the same value area.

## Appendix 1C

### Utah Administrative Rule R884-24P-66

R884-24P-66. County Board of Equalization Procedures and Appeals Pursuant to Utah Code Ann. Section 59-2-1004.

(1)(a) "Factual error" means an error that is:

- i. objectively verifiable without the exercise of discretion, opinion, or judgment;
- ii. demonstrated by clear and convincing evidence; and
- iii. agreed upon by the taxpayer and the assessor.

(b) Factual error includes:

- i. a mistake in the description of the size, use, or ownership of a property;
- ii. clerical or typographical error in reporting or entering the data used to establish valuation or equalization;
- iii. an error in the classification of a property that is eligible for a property tax exemption under:
  - A) Section 59-2-103; or
  - B) Title 59, Chapter 2, Part 11;
- iv. an error in the classification of a property that is eligible for assessment under Title
- v. 59, Chapter 2, Part 5;
- vi. valuation of a property that is not in existence on the lien date; and
- vii. a valuation of a property assessed more than once, or by the wrong assessing authority.

(c) Factual error does not include:

- i. an alternative approach to value;
- ii. a change in a factor or variable used in an approach to value; or
- iii. any other adjustment to a valuation methodology.

(2) If the county has not formally adopted board of equalization rules and procedures under Section 59-2-1001 that have been approved by the commission, the procedures contained in this rule must be followed.

(3) To achieve standing with the county board of equalization and have a decision rendered on the merits of the case, the taxpayer shall provide the following minimum information to the county board of equalization:

- (a) the name and address of the property owner;
- (b) the identification number, location, and description of the property;
- (c) the value placed on the property by the assessor;
- (d) the taxpayer's estimate of the fair market value of the property;
- (e) evidence or documentation that supports the taxpayer's claim for relief; and
- (f) the taxpayer's signature.

(4) If the evidence or documentation required under Subsection (3)(e) is not attached, the county will notify the taxpayer in writing of the defect in the claim and permit at least ten calendar days to cure the defect before dismissing the matter for lack of sufficient evidence to support the claim for relief.

(5) If the taxpayer appears before the county board of equalization and fails to produce the evidence or documentation described under Subsection (3)(e) and the county has notified the taxpayer under Subsection (4), the county may dismiss the matter for lack of evidence to support a claim for relief.

(6) If the information required under Subsection (3) is supplied, the county board of equalization shall render a decision on the merits of the case.

(7) The county board of equalization may dismiss an appeal for lack of jurisdiction when the claimant limits arguments to issues not under the jurisdiction of the county board of equalization.

(8) The county board of equalization shall prepare and maintain a record of the appeal.

(a) For appeals concerning property value, the record shall include:

- i. the name and address of the property owner;
- ii. the identification number, location, and description of the property;
- iii. the value placed on the property by the assessor;
- iv. the basis for appeal stated in the taxpayer's appeal;
- v. facts and issues raised in the hearing before the county board that are not clearly
- vi. evident from the assessor's records; and
- vii. the decision of the county board of equalization and the reasons for the decision.

(b) The record may be included in the minutes of the hearing before the county board of equalization.

(9) (a) The county board of equalization shall notify the taxpayer in writing of its decision.

(b) The notice required under Subsection (9)(a) shall include:

- i. the name and address of the property owner;
- ii. the identification number of the property;
- iii. the date the notice was sent;
- iv. a notice of appeal rights to the commission; and
- v. a statement of the decision of the county board of equalization; or
- vi. a copy of the decision of the county board of equalization.

(10) A county shall maintain a copy of a notice sent to a taxpayer under Subsection (9).

(11) If a decision affects the exempt status of a property, the county board of equalization shall prepare its decision in writing, stating the reasons and statutory basis for the decision.

(12) Decisions by the county board of equalization are final orders on the merits.

(13) Except as provided in Subsection (15), a county board of equalization shall accept an application to appeal the valuation or equalization of a property owner's real property that is filed after the time period prescribed by Section 59-2-1004(2)(a) if any of the following conditions apply:

- (a) During the period prescribed by Section 59-2-1004(2)(a), the property owner was incapable of filing an appeal as a result of a medical emergency to the property owner or an immediate family member of the property owner, and no co-owner of the property was capable of filing an appeal.
- (b) During the period prescribed by Section 59-2-1004(2)(a), the property owner or an immediate family member of the property owner died, and no co-owner of the property was capable of filing an appeal.
- (c) The county did not comply with the notification requirements of Section 59-2-919.1.
- (d) A factual error is discovered in the county records pertaining to the subject property.
- (e) The property owner was unable to file an appeal within the time period prescribed by Section 59-2-1004(2)(a) because of extraordinary and unanticipated circumstances that occurred during the period prescribed by Section 59-2-1004(2)(a), and no co-owner of the property was capable of filing an appeal.

(14) Appeals accepted under Subsection (13)(d) shall be limited to correction of the factual error and any resulting changes to the property's valuation.

(15) The provisions of Subsection (13) apply only to appeals filed for a tax year for which the treasurer has not made a final annual settlement under Section 59-2-1365.

(16) The provisions of this rule apply only to appeals to the county board of equalization.

For information regarding appeals of county board of equalization decisions to the Commission, please see Section 59-2-1006 and R861-1A-9.

KEY: taxation, personal property, property tax, appraisals

Date of Enactment or Last Substantive Amendment: July 26, 2012

Notice of Continuation: January 3, 2012

Authorizing, and Implemented or Interpreted Law: Art. XIII, Sec 2; 9-2-201; 11-13-302; 41-1a-202; 41-1a-301; 59-1-210; 59-2-102; 59-2-103; 59-2-103.5; 59-2-104; 59-2-201; 59-2-210; 59-2-211; 59-2-301; 59-2-301.3; 59-2-302; 59-2-303; 59-2-303.1; 59-2-305; 59-2-306; 59-2-401; 59-2-402; 59-2-404; 59-2-405; 59-2-405.1; 59-2-406; 59-2-508; 59-2-514; 59-2-515; 59-2-701; 59-2-702; 59-2-703; 59-2-704; 59-2-704.5; 59-2-705; 59-2-801; 59-2-918 through 59-2-924; 59-2-1002; 59-2-1004; 59-2-1005; 59-2-1006; 59-2-1101; 59-2-1102; 59-2-1104; 59-2-1106; 59-2-1107 through 59-2-1109; 59-2-1113; 59-2-1115; 59-2-1202; 59-2-1202(5); 59-2-1302; 59-2-1303; 59-2-1308.5; 59-2-1317; 59-2-1328; 59-2-1330; 59-2-1347; 59-2-1351; 59-2-1365

## **Appendix 1D**

### **Utah Administrative Rule R861-1A-9**

R861-1A-9. State Board of Equalization Procedures Pursuant to Utah Code Ann. Sections 59-2-212, 59-2-1004, and 59-2-1006.

(1) The commission sits as the state board of equalization in discharge of the equalization responsibilities given it by law. The commission may sit on its own initiative to correct the valuation of property that has been overassessed, underassessed, or nonassessed as described in Section 59-2-212, and as a board of appeal from the various county boards of equalization described in Section 59-2-1004.

(2) Appeals to the commission shall include:

- a) a copy of the recommendation of a hearing officer if a hearing officer heard the appeal;
- b) a copy of the notice required under Section 59-2-919;
- c) a copy of the minutes of the board of equalization;
- d) a copy of the property record maintained by the assessor;
- e) if the county board of equalization does not include the record in its minutes, a copy
- f) of the record of the appeal required under R884-24P-66;
- g) a copy of the evidence submitted by the parties to the board of equalization;
- h) a copy of the petition for redetermination; and
- i) a copy of the decision of the board of equalization.

(3) A notice of appeal filed by the taxpayer with the auditor pursuant to Section 59-2-1006 shall be presumed to have been timely filed unless the county provides convincing evidence to the contrary. In the absence of evidence of the date of mailing of the county board of equalization decision by the county auditor to the taxpayer, it shall be presumed that the decision was mailed three days after the meeting of the county board of equalization at which the decision was made.

(4) Appeals to the commission shall be scheduled for hearing pursuant to commission rules.

(5) Appeals to the commission shall be on the merits except for the following:

- a) dismissal for lack of jurisdiction;
- b) dismissal for lack of timeliness;
- c) dismissal for lack of evidence to support a claim for relief.

(6)(a) The commission shall consider, but is not limited to, the facts and evidence submitted to the county board.

(b) A party may raise a new issue before the commission.

(7) On an appeal from a dismissal by a county board for the exceptions under Subsection (5), the only matter that will be reviewed by the commission is the dismissal itself, not the merits of the appeal.

(8) An appeal filed with the commission may be remanded to the county board of equalization for further proceedings if the commission determines that:

- a) dismissal under Subsection (5)(a) or (c) was improper;
- b) the taxpayer failed to exhaust all administrative remedies at the county level;
- c) in the interest of administrative efficiency, the matter can best be resolved by the county board;
- d) the commission determines that dismissal under Subsection (5)(a)(c) is improper under R884-24P-66; or
- e) a new issue is raised before the commission by a party.

(9) The provisions of this rule apply only to appeals to the commission as the state board of equalization. For information regarding appeals to the county board of equalization, please see Section 59-2-1004 and R884-24P-66.

KEY: developmental disabilities, grievance procedures, taxation, disclosure requirements

Date of Enactment or Last Substantive Amendment: April 12, 2012

Notice of Continuation: March 20, 2007

Authorizing, and Implemented or Interpreted Law: 10-1-405; 41-1a-209; 52-4-207; 59-1-205; 59-1-207; 59-1-210; 59-1-301; 59-1-302.1; 59-1-304; 59-1-401; 59-1-403; 59-1-404; 59-1-405; 59-1-501; 59-1-502.5; 59-1-602; 59-1-611; 59-1-705; 59-1-706; 59-1-1004; 59-1-1404; 59-7-505; 59-10-512; 59-10-532; 59-10-533; 59-10-535; 59-12-107; 59-12-114; 59-12-118; 59-13-206; 59-13-210; 59-13-307; 59-10-544; 59-14-404; 59-2-212; 59-2-701; 59-2-705; 59-2-1003; 59-2-004; 59-2-1006; 59-2-1007; 59-2-704; 59-2-924; 59-7-517; 63G-3-301; 63G-4-102; 76-8-502; 76-8-503; 59-2-701; 63G-4-201; 63G-4-202; 63G-4-203; 63G-4-204; 63G-4-205 through 63G-4-209; 63G-4-302; 63G-4-401; 63G-4-503; 63G-3-201(2); 68-3-7; 68-3-8.5; 69-2-5; 42 USC 12201; 28 CFR 25.107 1992 Edition

## **Appendix 1E**

### **Referenced Forms**

Forms referenced in this document can be viewed by clicking on the form titles listed below or by visiting <http://propertytax.utah.gov/index.php/information/forms/standards-of-practice-forms>.

[PT-10 Request for Review of Personal Property](#)

[PT-11 Authorization to Represent Record Fee Owner](#)

[PT-12 Notice of Intent to Dismiss the Appeal](#)

[PT-13 Record of Appearance and Minute Entry](#)

[PT-14 Stipulation of Agreement for Real Property Valuation](#)

[PT-15 Sample Decision Letter](#)

[PT-16 Auditor's Statement of Authorized Changes](#)

[PT-17 Request for Review – Personal Property](#)

[PT-18 Sample Decision Letter – Personal Property](#)

[TC-194 Before the Tax Commission – Request for Redetermination of County Board of Equalization Decision – Taxpayer Information](#)

[TC-194A Request to Reconvene the Board of Equalization](#)