

BOARD OF EQUALIZATION (BOE) APPEALS PROCESS

Utah State Tax Commission (USTC)

Property Tax Division—Tax Rates

December 2023

BOE APPEALS PROCESS

Decision

- Valuation notices from county stating property values and listing tax areas/districts **sent out by July 22** ([§59-2-919.1\(1\)](#))

Appeal

- Taxpayer has the later of **45 days or September 15th** to file application to appeal property values
 - September 1st tax relief deadline⁽¹⁾ ([§59-2-1004\(3\)\(a\)](#))

Valuation Notices

- The county BOE shall decide on each appeal filed **within 60 days after the day on which the taxpayer makes an application**⁽²⁾ ([§59-2-1004\(7\)\(c\)](#))

County BOE

- The appeal to the Tax Commission must be filed with the county auditor **within 30 days after the final action of the BOE.** ⁽³⁾ ([§59-2-1006\(1\)\(a\)](#))

State BOE

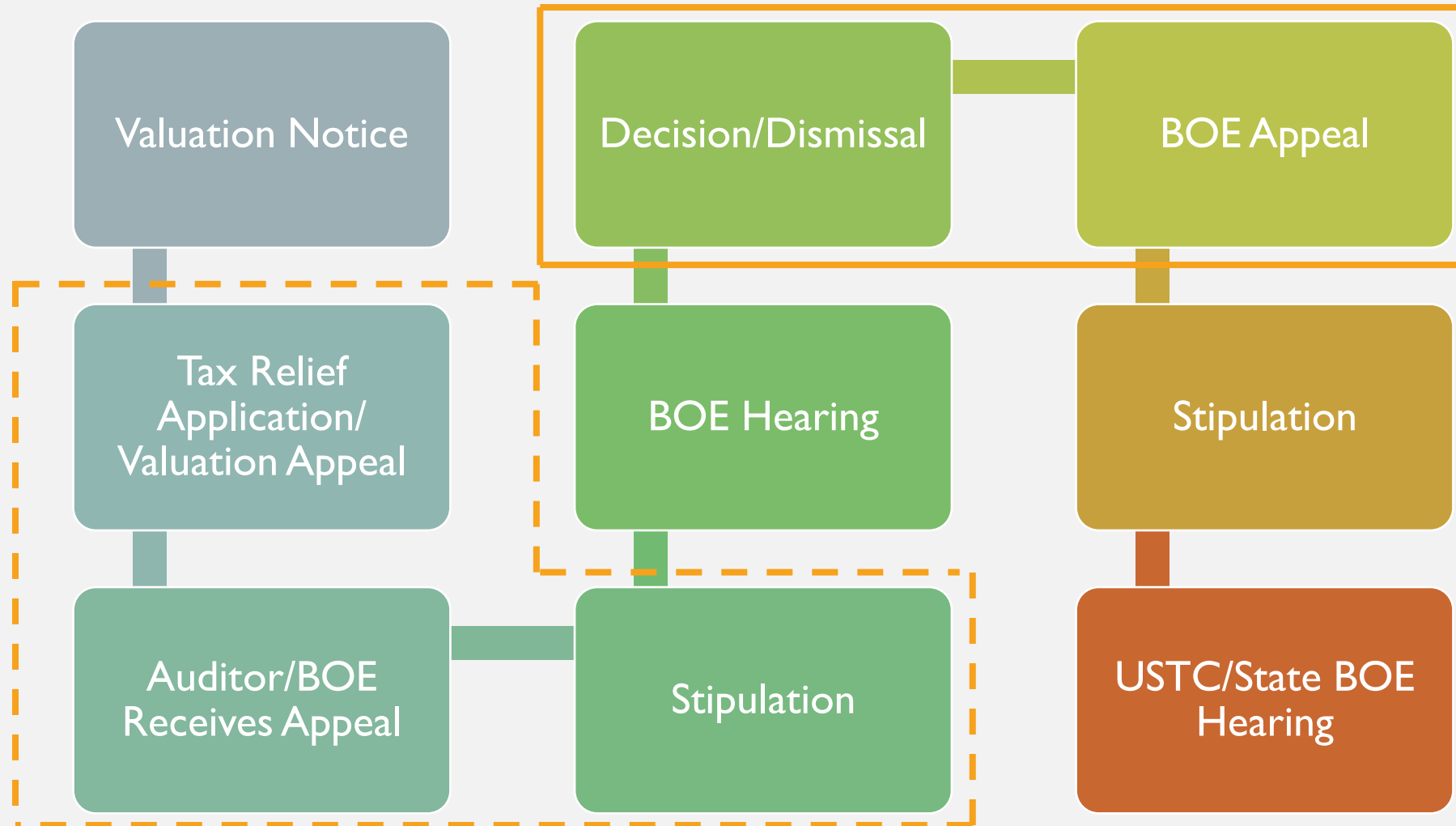
- The commission shall decide all appeals **not later than March 1 of the following year** for real property or **within 90 days** for personal property. ([§59-2-1006\(6\)](#))

- A party may appeal to the district court **within 30 days after the day on which an objection is considered to be denied.** ([§59-2-1007\(11\)\(c\)](#))

Court Action

- Unless stayed, the decision of the district court shall be binding upon all parties until changed upon appeal. If no appeal is taken, the decision of the court **shall constitute a final determination of the matter.** ([§59-1-607](#))

MAIN DISCUSSION



RECENT LEGISLATION

H.B. 58—TAX MODIFICATIONS

- County Assessor & County BOE no longer have the burden of proof if the change in value on a property is equal to the inflation adjusted value
- Removes the requirement to show percent/value changes in state basic rate and multicounty assessment & collection rate on valuation notices



H.B. 257—GREENBELT PROPERTY AMENDMENTS

- If a greenbelt (FAA) property decreases below the minimum 5 acres due to a government entity or public utility company exercising eminent domain, the county BOE/commissioners may waive the acreage requirement once the owner appeals and submits proof of the eminent domain (or threat thereof)
- This exemption/exception continues if entire property is sold to new owner (i.e., not voluntarily split up before sale)



PROPERTY TAX APPEALS MODIFICATIONS (UPCOMING—IN COMMITTEE FOR 2024)

- [2024FL095 I](#)
 - Requires expenses incurred by a county in an objection to the USTC's assessment of property to be apportioned equally among all taxing entities within the county
 - Will adjust §59-2-1328

IN PROGRESS



DEFINITIONS/KEY TERMS

BOE CLERK

- [§59-2-1001\(1\)](#)
 - The county legislative body is the county board of equalization, and the **county auditor is the clerk** of the county board of equalization.
- [§ 59-2-1001\(4\)](#)
 - The **clerk of the board of equalization** shall notify the taxpayer, in writing, of any decision of the board. The decision shall include any adjustment in the amount of taxes due on the property resulting from a change in the taxable value and shall be considered the corrected tax notice.
- [R884-24P-66](#)
 - Minutes and decision letter are different documents; both drafted and sent by clerk

BOE MINUTES

- [R884-24P-66](#)
 - (7) 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 county 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 evident from the county assessor's records; and
 - (vi) 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.

BOE DECISION LETTER

- [R884-24P-66](#)
 - (8)(a) The county board of equalization shall notify the taxpayer in writing of its decision.
 - (b) The notice required under Subsection (8)(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.
 - (9) A county shall maintain a copy of a notice sent to a taxpayer under Subsection (8).

STIPULATED AGREEMENTS ([PT-14](#))

- County assessor & appellant may enter into a stipulated agreement prior to a BOE hearing if both parties agree to a final determination of value
 - Assessor and appellant must submit to BOE:
 - Signed stipulation agreement
 - Written evidence to support stipulated/concluded value
 - BOE must review and approve all stipulated agreements
- Should spell out whether it disposes of all outstanding or pending issues
 - Stipulated agreement should specify which issues are stipulated and which are still pending on appeal
 - Any items stipulated are not appealable
- A party's failure to sign/return a stipulation may not be considered by the BOE to be acceptance of its terms

BOE DECISION LETTER EXAMPLES

The following examples highlight some of the letters that we received that comply with legislation and administrative code

BOX ELDER

- Enclosures
 - Notice of Corrections
 - Market and taxable values for last year and current year (prior to BOE evaluation) and post-BOE market and taxable values
 - Request for Redetermination of County Decision (TC-194)



Formal Hearing Results

December 09, 2022

RE: Parcel [REDACTED]

Dear [REDACTED]:

This letter represents the official notification results of your Box Elder County Board of Equalization Formal Hearing with Hearing Officer James B. Ivie. The enclosed "2022 Notice of Corrections" may reflect changes (if any) that were made on the value of your properties. If you disagree with the BOE decision, you may appeal to the Utah State Tax Commission. The appeal form (enclosed) must be filed with the County Auditor within 30 days from the date on this notice.

If you have any questions, please do not hesitate to contact me.

Sincerely,

Daniel Farnes
Box Elder County Auditor's Office
BOE Clerk/Auditor
Ph. (435) 734-3317
Fax (435) 734-3361

Enclosures

Log #: 230011

Appeal #:

District: 01_01

Account: [REDACTED]

Acres: 2.18

Parcel: [REDACTED]

10/11/2023

KANE

- No enclosures—all on one page
 - Contains market value and taxable value pre-BOE and post-BOE
- Provides a detailed statement of the decision of the county board of equalization
 - Provides more insight to the taxpayer about the appeal to the USTC—no different issues

Legal Summary: (may not be complete)

Property Type	Last Year Market	Last Year Taxable	This Year Market	This Year Taxable
NON-PRIMARY LAND	154,900	154,900	185,880	185,880

After BOE Property Type	After BOE Market	After BOE Taxable
NON-PRIMARY LAND	168,000	168,000

Property Owner,

This is your amended NOTICE OF PROPERTY VALUATION AND TAX CHANGE. This notice is mailed to you as a result of consideration by the Board of Equalization due to an appeal by you or because of a discrepancy in the market value determined by the County Assessor.

After reviewing your appeal the Kane County Board of Equalization has decided to decrease your value. This decision was based on the information provided by you, the State of Utah, or Kane County, during the BOE process.

Hearing Officer Randy Kelly, Assessor Ryan Maddux, Deputy Assessor Sandy Baker, and Deputy Auditor Mandi Staton were present during the review of this appeal. The appeal shows the appellant felt assessed value was incorrect based on recent purchase price and provided real estate contract as supporting documentation. After a review of the file, the Assessor recommends a reduction in value to \$168,000 and provided current sales data. After discussion of all issues with the board, the Hearing Officer recommends granting a reduction in value to \$168,000.

If you disagree with the decision of the County Board of Equalization you have 30 days in which to appeal the decision to the State Tax commission. This appeal must specify the grounds for the appeal and cannot raise different issues than were raised in the County Appeal.

Forms and additional information can be obtained from the County Auditor, 76 North Main, Kanab, UT 84741. 435 644-2458.

CACHE

- Enclosures
 - BOE Final Decision
 - Market and taxable values pre-BOE and post-BOE decision
 - BOE Adjusted Valuation Notice



Cache County
Office of the County Auditor

179 North Main St. Suite 112
Logan, UT 84321
Tel.: (435) 755-1706
FAX: (435) 755-1980

Thursday, September 28, 2023



RE: Parcel # [REDACTED]

Dear Property Owner:

The Cache County Board of Equalization has reviewed your appeal and made a "Final Decision" on the value of your property as indicated in the enclosed document. Your 2023 "BOE Adjusted Notice" of property value and tax change reflects any changes made by the Board. If you have already paid your 2023 taxes, any refund you are due will be issued by the County Treasurer.

If you disagree with the Board's decision, you may appeal to the Utah State Tax Commission by submitting the appropriate form with the County Auditor's Office. The appeal must be filed by **Monday, October 30, 2023**. Please contact the County Auditor's office at (435)755-1706 for forms and instructions. Forms for filing state appeals are also available on the County Auditor's web page www.cachecounty.org/auditor under the "Property Value Appeal" section.

Please note a stipulation agreement is not appealable to the Tax Commission.

Regards,

A handwritten signature in black ink, appearing to read "David S. Benson".

David S. Benson
Cache County Auditor

Enclosures



- Enclosures
 - Request for Redetermination of County Decision (TC-194)
- Information included within one sheet
- For ease of appealing, includes TC-194 with OE decision letter



JUAB COUNTY CLERK/AUDITOR

Tanielle Callaway

160 N Main, Nephi, UT 84648

435-623-3410

taniellec@juabcounty.gov

Juab County Board of Equalization
Decision Letter – Real Property



Property ID No.	[REDACTED]
Appeal No.	5
Date of Hearing	10/25/2023

Dear Property Owner,

The Juab County Board of Equalization reviewed your appeal and has made a final determination of your property's value as indicated below. The determination of the valuation of your property is based on fair market value and properly equalized with the assessed value of comparable properties. Your 2023 tax notice will reflect any changes made by the Board. If you have already paid your 2023 taxes, any refund due to you will be issued by the county treasurer.

If you disagree with the Board's decision, you may appeal to the Utah State Tax Commission. I have included a Utah State Tax Commission appeal form (TC-194). The state appeal must be submitted within 30 days of the Board's Decision, dated below. Submit the state appeal form with any additional evidence to the County Auditor's office (contact information above).

Respectfully,
Tanielle Callaway, County Auditor

Record of Final Decision – Real Property	UCA §59-2-1001 Form PT-015 PT-015 Rev. 1/22
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CURRENT VALUE	VALUE ADJUSTMENT	BOE FINAL VALUE
\$47,565,910	-\$34,529,900	\$13,036,010

Explanation to support Board's final decision:

The Board made a motion to adjust the valuation to that recommended by the appraiser due to it being the best informed value and based on the on-site visit and updated detailed review of the property.

Board Authorized Signature or County Seal

X _____
Tanielle Callaway, County Auditor **Date:** _____

CARBON

- No enclosures—all on one page
 - Notice of Corrections
 - Market and taxable values for last year and current year (prior to BOE evaluation) and post-BOE market and taxable values
- Provides appeal date deadline
 - 30 days from action taken



October 17, 2023

APPEAL # [REDACTED]
PARCEL # [REDACTED]

Dear Property Owner:

The Carbon County Board of Equalization reviewed your appeal and has made a final determination of your property's value as indicated below. Your 2023 tax notice will reflect any changes made by the board. If you have already paid your 2023 taxes, any refund due to you will be issued by the County Treasurer.

If the Pre-Board Market Value is identical to the Equalized Market Value, your request for review does not contain sufficient information to warrant an adjustment to property value. If your request for review resulted in no adjustment to property value or you disagree with the Board's decision on the amount of the adjustment, you may appeal to the Utah State Tax Commission. The appeal must be filed by **November 16, 2023**. Please contact the County Auditor's office at 435-636-3227 from 8:00 am to 5:00 pm Monday through Friday for forms and instructions.

Pre B.O.E Market Value	Equalization Market Value	Pre B.O.E Taxes Due	Post B.O.E. Taxes Due
\$261,967.00	\$170,000.00	\$3,079.42	\$1,998.35

Sincerely,

A handwritten signature in cursive script that reads "Seth Marsing".

Seth Marsing
Carbon County Clerk/Auditor

APPEALING THE COUNTY BOE'S DECISION

[§59-2-1004](#)

"Final assessed value" means:

- (i) for real property for which the taxpayer appealed the valuation or equalization to the county board of equalization...the value given to the real property by the county board of equalization, including a value based on a stipulation of the parties;
- (ii) for real property for which the taxpayer or a county assessor appealed the valuation or equalization to the [USTC]...the value given to the real property by:
 - (A) the [USTC], if the commission has issued a decision in the appeal or the parties have entered a stipulation; or
 - (B) a county board of equalization, if the commission has not yet issued a decision in the appeal and the parties have not entered a stipulation

DISMISSALS

- Decisions by the BOE 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
 - Dismissal for lack of jurisdiction
 - Dismissal for lack of timeliness
 - Dismissal for lack of evidence to support a claim for relief
- On appeal from a dismissal by a BOE for these exceptions, the only matter that will be reviewed by the State Tax Commission is the dismissal itself, not the merits of the appeal.
 - If the State Tax Commission finds that the dismissal was inappropriate, they will remand the case to the county

BOE “TIMELINESS” EXCEPTIONS

- [R884-24P-66](#)
- (12) [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 [September 15 of the calendar year or 45 days after receiving their valuation notice] if any of the following conditions apply [and no co-owner of the property was capable of filing an appeal]:
 - (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
 - (b) [The] property owner or an immediate family member of the property owner died
 - (c) The county did not comply with the notification requirements of [the valuation notice]
 - (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...because of extraordinary and unanticipated circumstances that occurred during the period

INDIVIDUALS FILING AN APPEAL WITH THE COUNTY AUDITOR

- [TC-194](#)
 - Any person dissatisfied with the decision of the BOE concerning the assessment of any property in which the person has an interest may appeal that decision to the State Tax Commission.
 - The appeal must be filed with the county auditor within 30 days of the **final action** of the BOE
 - When the assessor is dissatisfied with the decision of the county BOE, they may elect to appeal to the State Tax Commission. In such appeals, the assessor is the petitioner vs. the county BOE.
 - All parties should be represented before the State Tax Commission regarding their own interests.

INDIVIDUALS FILING AN APPEAL WITH THE COUNTY AUDITOR (CONT.)

- An appeal of a BOE decision may not be filed by the appellant directly with the State Tax Commission. The appellant must appeal a BOE decision to the State Tax Commission by filing the appeal notice with the county auditor within 30 days after the BOE's final action.
 - When an appeal is filed with the State Tax Commission without first being filed with the county BOE, the State Tax Commission will forward the appeal back to the BOE.
 - If the taxpayer misdirected an appeal to the State Tax Commission within 30 days of the BOE's decision, the appeal will be deemed timely by the county auditor when received from the State Tax Commission.

AUDITOR FILING REQUIREMENTS WITH THE USTC (STATE BOE)

- [TC-194](#)
 - The county auditor must file the notice of appeal with the State Tax Commission.
 - The notice of appeal must specify the grounds for the appeal.
 - The county auditor will certify and send to the State Tax Commission:
 - The minutes of the proceedings of the BOE 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 State Tax Commission the written decision of the board of equalization.
 - If the appeal to the State Tax Commission is late, the evidence to support why the appeal is late should be included with the appeal.