

1 **R884-24P-66. County Board of Equalization Procedures and Appeals Pursuant to Utah Code Ann.**  
2 **Sections 59-2-1001 and 59-2-1004.**

3 (1)(a) "Factual error" means an error described in Subsection (1)(b):

4 (i) that is objectively verifiable without the exercise of discretion, opinion, or judgment;

5 (ii) that is demonstrated by clear and convincing evidence; and

6 (iii) the existence of which is recognized by the taxpayer and the county assessor.

7 (b) Subject to Subsection (1)(c), "factual error" includes an error that is:

8 (i) a mistake in the description of the size, use, or ownership of a property;

9 (ii) a clerical or typographical error in reporting or entering the data used to establish valuation  
10 or equalization;

11 (iii) an error in the classification of a property that is eligible for a property tax exemption,  
12 deferral, reduction, or abatement under Section 59-2-103;

13 (iv) valuation of a property that is not in existence on the lien date; and

14 (v) a valuation of a property assessed more than once, or by the wrong assessing authority.

15 (c) "Factual error" does not include:

16 (i) an alternative approach to value;

17 (ii) a change in a factor or variable used in an approach to value; ~~or~~

18 (iii) ~~any other~~ an adjustment to a valuation methodology~~[-];~~ or

19 (iv) an assertion of an error in the classification of property as residential property eligible to  
20 receive a residential exemption if:

21 (A) an application for the residential exemption is required under Section 59-2-103.5; and

22 (B) the application described in Subsection (1)(c)(iv)(A) was not timely filed.

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

26 (a) the name and address of the property owner;

27 (b) the identification number, location, and description of the property;

28 (c) the value placed on the property by the county assessor;

29 (d) the taxpayer's estimate of the fair market value of the property;

30 (e) evidence or documentation that supports the taxpayer's claim for relief; and

31 (f) the taxpayer's signature.

32 (3) If the evidence or documentation required under Subsection (2) is not attached, the county  
33 will notify the taxpayer in writing of the defect in the claim and permit at least ten calendar days to cure  
34 the defect before dismissing the matter for lack of sufficient evidence to support the claim for relief.

35 (4) If the taxpayer appears before the county board of equalization and fails to produce the  
36 evidence or documentation described under Subsection (2) and the county has notified the taxpayer  
37 under Subsection (3), the county may dismiss the matter for lack of evidence to support a claim for  
38 relief.

39 (5) If the information required under Subsection (2) is supplied, the county board of  
40 equalization shall render a decision on the merits of the case.

41 (6)(a) The county board of equalization may dismiss an appeal for lack of jurisdiction when the  
42 [claimant]taxpayer limits arguments to issues not under the jurisdiction of the county board of  
43 equalization.

44 (b)(i) The county board of equalization may not dismiss an appeal for a party's failure to sign or  
45 return a stipulation.

46 (ii) A party's failure to sign or return a stipulation may not be considered by the board of  
47 equalization to be acceptance of the terms of the stipulation.

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

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

50 (i) the name and address of the property owner;

51 (ii) the identification number, location, and description of the property;

52 (iii) the value placed on the property by the county assessor;

53 (iv) the basis for appeal stated in the taxpayer's appeal;

54 (v) facts and issues raised in the hearing before the county board that are not clearly evident  
55 from the county assessor's records; and

56 (vi) the decision of the county board of equalization and the reasons for the decision.

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

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

60 (b) The notice required under Subsection (8)(a) shall include:

61 (i) the name and address of the property owner;

62 (ii) the identification number of the property;

63 (iii) the date the notice was sent;

64 (iv) a notice of appeal rights to the commission; and

65 (v) a statement of the decision of the county board of equalization; or

66 (vi) a copy of the decision of the county board of equalization.

67 (9) A county shall maintain a copy of a notice sent to a taxpayer under Subsection (8).

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

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

71 (12) Except as provided in Subsection (14), a county board of equalization shall accept an  
72 application to appeal the valuation or equalization of a property owner's real property that is filed after  
73 the time period prescribed by Subsection 59-2-1004(3)(a) if any of the following conditions apply:

74 (a) During the period prescribed by Subsection 59-2-1004(3)(a), the property owner was  
75 incapable of filing an appeal as a result of a medical emergency to the property owner or an immediate  
76 family member of the property owner, and no co-owner of the property was capable of filing an appeal.

77 (b) During the period prescribed by Subsection 59-2-1004(3)(a), the property owner or an  
78 immediate family member of the property owner died, and no co-owner of the property was capable of  
79 filing an appeal.

80 (c) The county did not comply with the notification requirements of Section 59-2-919.1.

81 (d) A factual error is discovered in the county records pertaining to the subject property.

82 (e) The property owner was unable to file an appeal within the time period prescribed by  
83 Subsection 59-2-1004(3)(a) because of extraordinary and unanticipated circumstances that occurred

84 during the period prescribed by Subsection 59-2-1004(3)(a), and no co-owner of the property was  
85 capable of filing an appeal.

86 (13) Appeals accepted under Subsection (12)(d) shall be limited to correction of the factual  
87 error and any resulting changes to the property's valuation.

88 (14) Subsection (12) applies only to appeals filed for a tax year for which the treasurer has not  
89 made a final annual settlement under Section 59-2-1365.

90 [~~(15) This rule applies only to appeals to the county board of equalization. For information~~  
91 ~~regarding appeals of county board of equalization decisions to the Commission, please see Sections 59-~~  
92 ~~2-1006 and R861-1A-9.]~~