



Before the Utah State Tax Commission  
**Request for Redetermination of County Decision**

**TC-194**  
Rev. 9/20

**Owner/Taxpayer Information**

**Representative Information\***

Owner/Taxpayer

Representative name

Mailing address

Mailing address

Daytime phone number

Fax number

Daytime phone number

Fax number

Email address

Email address

If applicable, I authorize the person at right as my representative to discuss and share information concerning this appeal with the Utah State Tax Commission.

*\*The representative may complete, sign and submit this form to the County Auditor if he or she has Power of Attorney (POA) on file with the county. The POA must be submitted to the Tax Commission prior to the mediation or hearing.*

**If you need help with this form, contact the Tax Commission, Appeals Unit at 801-297-3900**

**Property Information**

*NOTE: You may use a single form for multiple parcels only if they share the same ownership and are related parcels. If more than one parcel, you must list all parcel numbers on this form.*

Parcel number: \_\_\_\_\_ Tax assessment year: \_\_\_\_\_ County: \_\_\_\_\_

Location or address of property: \_\_\_\_\_

Was this property was modified in any way during the calendar year **prior to the tax year being appealed?**  Yes  No

If yes, describe the modification(s) (attach additional pages if necessary): \_\_\_\_\_

**Property Type:**

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> Single family residence                 | <input type="checkbox"/> Duplex or triplex                 | <input type="checkbox"/> Secondary residence (e.g. cabin) |
| <input type="checkbox"/> Apartment building (four or more units) | <input type="checkbox"/> Commercial                        | <input type="checkbox"/> Industrial                       |
| <input type="checkbox"/> Vacant land residential                 | <input type="checkbox"/> Vacant land commercial/industrial | <input type="checkbox"/> Agricultural                     |
| <input type="checkbox"/> Personal property                       | <input type="checkbox"/> Greenbelt                         |   |

Primary reason for appeal:

- Valuation     Equalization to comparable properties     Eligibility for exemption     Misclassification     Eligibility for abatement or deferral

If you are contesting the assessed value of the property, state your **estimate** of value: \_\_\_\_\_

*NOTE: If contesting the county's determination of fair market value, you must provide information to establish the fair market value of your property on January 1 of the year you are appealing.*

**Burden of Proof**

If the property is **not a qualified real property**, the burden of proof lies with the taxpayer, unless the county assessor or county Board of Equalization (BOE ) asserts a **greater** fair market value than the value given to the property by the county BOE. In that instance, **the county assessor or county BOE carries the burden of proof. If both parties argue against the value given to the property by the county BOE, both parties carry the burden of proof.**

If the property is a **qualified real property**, the burden of proof lies with the **county assessor or county BOE** if they assert a fair market value **equal to or greater than the inflation adjusted value**, which is presumed to equal fair market value. If the **taxpayer asserts a lower fair market value** than the inflation adjusted value, **the burden of proof lies with the taxpayer. If both parties argue against the inflation adjusted value, both parties carry the burden of proof.**

**Requirements & Signature - Check all boxes and sign**

- I understand I must complete this form and file it with the **County Auditor** within 30 days after the date of the county decision.
- I understand my appeal may be set for mediation and I will have the option to participate in mediation or proceed to a hearing. \_\_\_\_\_ Check here if you may want to participate in those proceedings by telephone.
- I understand if I proceed to a hearing I must provide information supporting my position to the county and to the Utah State Tax Commission Appeals Unit **10 business days before the scheduled hearing** and that notice of the scheduled hearing date with addresses for the county and the Appeals Unit will be mailed to me. **I further understand if my information is not provided as directed, my information might not be accepted at the hearing.**

Owner/Taxpayer name (print)

Signature

Date

**X**

**County Use Only**

*This page to be completed by the County Auditor*

By submitting this form to the Tax Commission, I certify the county heard the owner/taxpayer's appeal, the date of the county decision provided below, and that the Request for Reconsideration was timely received in my office. I understand all applicable documents required under Tax Commission Administrative Rule R861-1A-9(2) must be submitted to the Tax Commission with this form. *Please initial:* \_\_\_\_\_

Date of county decision	Original assessed value	Value determined by county

1. Was the value of this property reduced on appeal by the county BOE, State Tax Commission, or a court for the prior three years (before January 1 of the current year)?  Yes  No

**If the appeal in question has received a final decision from the county BOE, but is subject to an ongoing appeal to the State Tax Commission, please select Yes.**

- If yes, state the year(s) the reduction occurred and describe the reasons for the reduction (attach additional pages if necessary): \_\_\_\_\_  
\_\_\_\_\_

- Do the above reasons continue to influence the fair market value of the property?  Yes  No

2. Was the value of this property reduced on appeal by the county BOE, State Tax Commission, or a court for the **prior** year?  Yes  No

- **If you answered yes to question 2, enter the inflation adjusted value here:** \$ \_\_\_\_\_

3. Was this property modified in any way during the prior calendar year?  Yes  No

- If yes, describe the modification(s) (attach additional pages if necessary): \_\_\_\_\_  
\_\_\_\_\_

4. Was the taxpayer issued a Notice of Intent to Dismiss the Appeal and given at least 10 calendar days to submit the necessary information?  Yes  No  
 N/A

5. Was the burden of proof, and how it may shift, discussed with the taxpayer?  Yes  No

6. Was the taxpayer notified of the inflation adjusted value, and how it may shift the burden of proof?  Yes  No  
 N/A

7. Was the county BOE notified of the inflation adjusted value within 15 business days, and how it may shift the burden of proof?  Yes  No  
 N/A