

Property Valuation Appeals Process

Your Property Valuation Notice County Board of Equalization



Utah State Tax Commission

Property Tax Division

210 North 1950 West

Salt Lake City, Utah 84134

801-297-3600

1-800-662-4335

www.tax.utah.gov

If you need an accommodation under the Americans with Disabilities Act, email taxada@utah.gov, or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.

General Information

Your annual "Notice of Property Valuation and Tax Changes" should arrive in July or August. The notice shows the market value set by the county assessor, the projected amount of tax due, and the dates of public hearings by entities that set tax rates. This publication is designed to help you determine if the market value set for your property is correct and, if necessary, how to file an appeal with the county board of equalization.

Value Vs. Taxes

The property tax on your property is the result of several factors: the value of the property, the tax rate, and certain exemptions that apply in some cases. If the value of your property increases by 25 percent, the taxes due will not necessarily increase by the same percentage.

The county board of equalization has no authority to change tax rates. It only considers the value of the property or the property's eligibility for exemption. The focus of an appeal before the board of equalization is the market value of the property, not the amount of taxes due.

Checking Your Property's Value

To determine whether the county assessor has correctly valued your property, follow these two steps:

1: Check Your "Notice" for Errors

Check your "Notice of Property Valuation and Tax Changes" for obvious errors. You may also obtain a copy of your property record from the county assessor, and check that record for errors. Verify the acreage, square footage of any structure on the lot, and any unfinished interior space. If you find errors, ask the county board of equalization to correct the county records and to recalculate the market value.

2: Establish Your Property's Value

The county assessor is required by law to assess your property according to its market value as of January 1 each year. You can use independent sources to verify whether the value shown on your "Notice of Property Valuation and Tax Changes" is correct.

- A recent professional appraisal (within 12 to 18 months of the January 1 lien date), is generally the best evidence of value.
- If you recently purchased or refinanced the property, your real estate closing papers can be helpful in determining market value.
- If you do not have an appraisal or recent closing papers, look for documentation of recent sales of similar properties (comparables) in your area. The comparables should be of similar age, style, size, and condition, and they should be in the same neighborhood. Many realtors will provide computer listings of comparables as a service to customers.

Should You File an Appeal?

If you find factual errors in the record or a mistake in the market value, you may want to file an appeal with the county board of equalization. In deciding whether to appeal, consider the following factors:

- **Tax savings if you win** — The typical residential property owner will save \$4 to \$8 in taxes for every \$1,000 the market value is reduced.
- **The strength of your evidence of value** — In an appeal, the assessed value is generally presumed to be correct unless evidence in the record indicates otherwise. You must show evidence that the value you are proposing is more representative of actual fair market value than the value set by the county assessor.

How to File an Appeal

1: Pay Attention to Details

You must file your appeal the later of:

- on or before September 15, or
- within 45 days of the mailing date on the "Notice of Property Valuation and Tax Changes."

The "Notice" includes information about filing deadlines. **If you fail to file your appeal before the deadline, the value listed on the "notice" will become final and you forfeit your right to appeal the current valuation of your property.** A few exceptions are found in Administrative Rule R884-24P-66.

2: State the Basis for Your Appeal

The county board of equalization appeal form may require you to state why the assessment is incorrect. You should be prepared to state an opinion of market value and the evidence to support this opinion. Include information about any errors in the property record and other documentation you plan to present at the hearing to support your proposed adjustment. If your petition seems to indicate that you have no evidence to support your claim for adjustment, the county may grant an extension of time so you can gather your evidence.

The County Board of Equalization Hearing

When is the Hearing?

The hearing process varies from one county to another, depending upon the volume of appeals in each county. Instructions for the hearing process are on the “Notice of Property Valuation and Tax Changes.” In a county that handles a large volume of appeals, you may be notified of the date and time that your hearing is scheduled. In a county with a small volume of appeals, your case may be heard at the same time that you submit your appeal documents. In many counties, you will be asked to make an appointment with the county auditor.

Who Will Hear Your Appeal?

The county legislative body sits as the board of equalization. In some counties, appeals are presented directly to the board. In other counties, hearing officers are appointed to hear the appeal, write a recommendation, and submit the recommended decision to the board for approval.

Is It Necessary to Attend the Hearing?

You may attend the hearing and represent yourself, or you may have someone represent you (written authorization is required). If you cannot be present in person or through a representative, you can submit your written statement and documents for consideration.

What is the Hearing Like?

The hearing is informal. You will have an opportunity to discuss and explain your evidence, and the county assessor’s representative will have an opportunity to discuss and explain how the county arrived at the market value. The board or hearing officer will weigh all of the information presented and give you a written decision.

What Happens if You Disagree with the Board’s Decision?

If you are dissatisfied with the board’s decision, you have additional appeal rights. The next level of appeal is before the Utah State Tax Commission. If you are dissatisfied with the State Tax Commission’s decision, you can take your appeal to the District Court or the Utah Supreme Court.

Filing an Appeal with the State Tax Commission

If you decide to file an appeal with the State Tax Commission, you must do so **within 30 days of the date of the board of equalization decision**. You must file your appeal in writing with the county auditor. The auditor has appeal forms available for your use.

The county auditor will forward your appeal petition to the State Tax Commission. Once received by the State Tax Commission, your appeal will be scheduled for mediation or a hearing.

The State Tax Commission Appeal Process

Your appeal to the State Tax Commission will be set either for a mediation conference or an initial hearing. These processes are attempts to resolve your appeal without a formal hearing. You have the right to waive these processes and go directly to a formal hearing.

The Mediation Process

The State Tax Commission’s experience indicates that, of the appeals that are mediated, the majority are resolved through mediation. Mediation is a voluntary process in which you and the county’s representative will work toward a mutual analysis of the evidence to find a solution. The mediator is there to facilitate the discussion, not to impose a decision. If you are unable to reach a resolution, the mediation will be terminated and your appeal will be set for a formal hearing.

The Initial Hearing

If you do not participate in mediation, your appeal will be scheduled for an initial hearing. However, you may waive the initial hearing and proceed directly to a formal hearing, if all parties agree.

The initial hearing is an informal process in which you and the county’s representative will each present evidence to an administrative law judge. The judge will weigh the evidence and write a decision. If you are dissatisfied with the decision, you may request a formal hearing. **Your request must be made in writing within 30 days of the date of the decision.**

The Formal Hearing

A formal hearing is a recorded process where testimony and evidence is presented in a formal and legal manner. Each party will have an opportunity to cross-examine the other and any other witnesses. The hearing is conducted by an administrative law judge, and a written decision will be issued. If you are dissatisfied with the State Tax Commission’s decision, you may take your appeal to the District Court or the Utah Supreme Court.

Important Things to Keep in Mind

1. **Deadlines and schedules are important.** If you miss a deadline or fail to appear as scheduled at a hearing proceeding, you may lose your rights to pursue your appeal.
2. **This appeal may not affect next year's value.** If your value is adjusted this year you will receive a notice of tax adjustment. In the event the county has already received your tax payment, you will receive a refund. Market factors may affect your property value for future years; do not rely on the decision in the appeal to carry forward beyond the current year. If you receive another tax valuation that you disagree with, you must appeal that valuation separately.
3. **For questions about the county board of equalization:** Contact your county offices at:

| | |
|-----------|--------------|
| Beaver | 435-438-6465 |
| Box Elder | 435-734-3317 |
| Cache | 435-755-1700 |
| Carbon | 435-636-3224 |
| Daggett | 435-784-3210 |
| Davis | 801-451-3491 |
| Duchesne | 435-738-1123 |
| Emery | 435-381-3550 |

| | |
|------------|--------------|
| Garfield | 435-676-1100 |
| Grand | 435-259-1322 |
| Iron | 435-477-8331 |
| Juab | 435-623-3410 |
| Kane | 435-644-2458 |
| Millard | 435-743-5227 |
| Morgan | 801-845-4011 |
| Piute | 435-577-2840 |
| Rich | 435-793-2415 |
| Salt Lake | 385-468-7200 |
| San Juan | 435-587-3223 |
| Sanpete | 435-835-2142 |
| Sevier | 435-893-0401 |
| Summit | 435-336-3254 |
| Tooele | 435-843-3148 |
| Uintah | 435-781-5362 |
| Utah | 801-851-8110 |
| Wasatch | 435-657-3191 |
| Washington | 435-634-5712 |
| Wayne | 435-836-1300 |
| Weber | 801-399-8613 |

4. **For questions about an Appeal with the Tax Commission:** Contact the Tax Commission Appeals Unit at 801-297-3904 or 801-297-2281. If outside the Salt Lake area, call 1-800-662-4335, ext. 3904.