

# Request for Review—Locally Assessed Real Property

[UCA § 59-2-1004 & R884-24P-66]

This form must be submitted to the County Auditor's office where the subject property is located by the later of 45 days from receipt of your valuation notice, or September 15.

PT-10 07/07/20

## Property Owner & Agent Information

Owner's name:	Home phone:	Work phone:	Email:
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Mailing address:

City:	County:	State:	Zip:
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Name of agent representing owner (if applicable):	Agent's phone:	Agent's Email:
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## Property Information

Parcel/serial number:	Property type: <input type="checkbox"/> Residential <input type="checkbox"/> Vacant land <input type="checkbox"/> Other: <input type="checkbox"/> Commercial <input type="checkbox"/> Agricultural
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Physical address:

City:	County:	State:	Zip:
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1. Market value as show on *Notice of Valuation and Tax Change*: \$ \_\_\_\_\_
2. Owner's estimate of market value: \$ \_\_\_\_\_
3. Basis of owner's estimate of market value:  Cost  Income  Comparable sales  Other:
4. Was this property modified in any way during the prior calendar year?  Yes  No  
a) If yes, describe the modification(s). Please attach additional pages if necessary: \_\_\_\_\_

## Reason for Appeal (please attach evidence, including appraisal reports, closing documents, etc.)

- |   |  |
|---|--|
| <input type="checkbox"/> Recent purchase of property  | <input type="checkbox"/> Recent Sales of comparable properties               |
| <input type="checkbox"/> Recent appraisal of property | <input type="checkbox"/> Capitalized income derived from commercial property |
| <input type="checkbox"/> Misclassification            | <input type="checkbox"/> Assessment equity                                   |
| <input type="checkbox"/> Cost to construct            | <input type="checkbox"/> Other: _____  |

## Taxpayer Rights

- I do not wish to appear before the County BOE. I wish to have the Board's decision based on consideration of the information submitted. If I am not satisfied, I understand that I retain the right to appeal to the State Tax Commission
- I understand that if this appeal involves a qualified real property, the inflation adjusted value may alter the burden of proof. Please contact the county for more information on burden of proof (see below), or the process to obtain inflation adjusted value.

## Burden of Proof

At the county BOE hearing, if the property is **not a qualified real property**, the taxpayer carries the burden of proof, unless the county assessor asserts a **greater** fair market value than the original assessed value. In that instance, **the county assessor carries the burden of proof**, and the original assessed value will lose the presumption of correctness. **If both parties argue against the original assessed value, both parties carry the burden of proof.**

If the property is **a qualified real property**, the burden of proof lies with the **county assessor** 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.**

**Please sign and date on second page**

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## COVID-19 Information

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To slow the spread of COVID-19, county BOE hearings may be conducted remotely. The county will provide further instruction on how to attend your hearing remotely if you choose to appear before the Board.

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## Certification & Signature

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*I certify that all statements here and before the Board are true, complete, and correct to the best of my knowledge. I understand that all information submitted to the Board, and the decision of the Board, are public records. If the Board is unable to make a decision prior to November 30, I am still responsible to pay all the taxes due to avoid penalties and interest. If a refund is necessary it will include interest starting January 1.*

\_\_\_\_\_  
Owner/Agent signature

\_\_\_\_\_  
Date (mm/dd/yyyy)

\_\_\_\_\_  
Owner/Agent printed name

Authorization attached (if signature is from someone other than the owner)

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## County Use Only

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Appeal number:	Date received (mm/dd/yyyy):	Appointment date (mm/dd/yyyy) and time (AM/PM):	BOE Clerk initials:
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1. Was the value of this property reduced on appeal by the county BOE, State Tax Commission, or a court for  Yes  No the prior **three** years (before January 1 of the current year)?

**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.**

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

b) 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  Yes  No the **prior** year?

a) 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

a) If yes, describe the modification(s). Please 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

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