



2017 APPEAL APPLICATION
Request for Review of Real Property Market Value

UTAH COUNTY BOARD OF EQUALIZATION
100 E Center St., Room 3600
Provo, Utah 84606
Phone (801) 851-8236
Phone (801) 851-8227
Submit appeal by email at boe@utahcounty.gov
Faxed appeals will not be accepted

PLEASE COMPLETE ALL INFORMATION IN FULL
(INCOMPLETE APPEAL FORMS WILL BE RETURNED)

For office use only: Appeal No.

OWNER AND PROPERTY INFORMATION

(Please Print Legibly)

Owner(s) of Record: Serial Number : :

Property Address:

Your Mailing Address:

(Street, City, State, Zipcode)

Phone Number: \*Email Address:

\*All official notifications regarding your appeal will be sent via US Mail. Email addresses are optional. Utah County will not use email as a primary method of notification regarding your appeal.

PLEASE NOTE: Fill out this form only if you disagree with your 2017 Property Market Value. Only Market Value can be appealed. The amount of property taxes calculated as detailed in the "CURRENT AND PROPOSED TAXES" section of the valuation notice cannot be appealed.

MARKET VALUE (as shown on current Valuation Notice): \$ (Value as of January 1, 2017)

OWNER'S OPINION OF MARKET VALUE (Required by Law): \$ (Value as of January 1, 2017)

\*\*Greenbelt status cannot be appealed through this appeal process, this process is for appealing assessed total market value of property only.

BASIS FOR APPEAL AND REQUIRED DOCUMENTATION (check only one)

Greatest consideration will be given to sales within six prior to and after January 1

- A. APPRAISAL - Professional Fee Appraisal with an effective date within 6 months prior to January 1 is preferable, however all recent appraisals (within two years prior to Jan 1) can be accepted.
B. COST (COMMERCIAL ONLY) - Cost Approach to value can be used in recently constructed property.
C. DESTROYED - For any property destroyed prior to January 1 for any reason that renders the property uninhabitable or unusable.
D. FACTUAL - Factual error relates only to "physical" characteristics the property which are significant enough to affect the county's assessment of "Fair Market Value".
E. INCOME (COMMERCIAL ONLY) - This method of valuation is for income producing commercial property, industrial property, or apartments, including 2 to 4 unit buildings.
F. INEQUITY OF ASSESSMENT - Inequity refers to when a property of exact or similar size/configuration has been valued by 5% higher or lower than similar properties in the local area.
G. MARKET APPROACH - The sale of comparable properties within 12 months prior to January 1.
H. RECENT PURCHASE - Purchase of the property within one year prior to January 1.

## FILING DEADLINE AND GENERAL INSTRUCTIONS

- **APPEAL MUST BE FILED ON OR BEFORE SEPTEMBER 15, 2017.** Applications turned into the Board of Equalization office in person must arrive before 5:00pm. Mailed applications will be accepted with a postmark no later than September 15. Appeals submitted by email must be sent with a time stamp no later than 11:59:59 pm. Any appeals submitted after that time will be flagged as late and subject to the restrictions for late appeals. Due to issues with quality and readability, faxed applications will not be accepted and will not be considered filed on time.
- “Fair Market Value” is defined as the amount at which property would change hands between a willing buyer and seller neither being under any compulsion to sell. *Section 59-2-102 [12] U.C.A.* **You must provide evidence that “This Year’s Market Value” listed on your 2017 Notice of Property Valuation and Tax Changes exceeds or falls short of “Fair Market Value”.**
- Appeals must be filed with all evidence or documentation. *Fill out this form only if you disagree with the market value. You cannot appeal the amount of property taxes you will pay. If submitting multiple parcels for appeal, you may submit a list of parcels with your completed appeal application. The list must show the serial number, owner of record, assessed value, owner’s opinion of value and basis for appeal for each parcel on the list.* The Board of Equalization may raise, lower or maintain the value based upon the facts presented. The Board of Equalization cannot accept appeals in the current year for adjustment of prior years’ market values.
- Each application must be signed in the Oath and Signature section by either the owner or the owner’s authorized representative. If an authorized agent is representing the owner, the owner must sign the agent or representative authorization section or attach an alternative signed authorization form.
- Failure to raise any legal or factual issue relating to the valuation of this property waives the right to raise the issue in future proceedings. **All issues regarding the value of this property must be raised in the appeal. All evidence must be submitted with the filing of this appeal and must support the value as of January 1 of the tax year under appeal. Appeals filed without sufficient evidence may be dismissed. The Assessor’s valuation is presumed by law to be correct. Appellant must submit sufficient and credible evidence to call the Assessor’s valuation into question and establish a new value.**

### OWNER’S AUTHORIZATION FOR AN AGENT TO REPRESENT THE OWNER BEFORE THE BOARD

*Complete this box only if someone other than the owner of the property will appear, file evidence or testify at the Board of Equalization*

NAME OF INDIVIDUAL OR FIRM: \_\_\_\_\_

MAILING (STREE) ADDRESS: \_\_\_\_\_

CITY, STATE, ZIPCODE: \_\_\_\_\_ PHONE NUMBER: \_\_\_\_\_

EMAIL ADDRESS: \_\_\_\_\_

\_\_\_\_\_  
DATE: \_\_\_\_\_

SIGNATURE OF PROPERTY OWNER PROVIDING AUTHORIZATION FOR THE CURRENT TAX YEAR (OR ATTACH ALTERNATIVE SIGNED AUTHORIZATION FORM)

### OATH AND SIGNATURE BY OWNER OR AGENT

**UNDER PENALTIES OF PERJURY, I DECLARE ALL STATEMENTS HEREIN AND/OR ATTACHMENTS ARE TRUE, CORRECT AND COMPLETE.**

DATED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2017

**SIGNATURE OF OWNER OR REPRESENTATIVE:**

### **FILING DEADLINE IS SEPTEMBER 15, 2017**

Completed form(s) and all documentation supporting value must be received as directed above on or before September 15, 2017.

### PAYMENT OF TAXES – PLEASE NOTE CAREFULLY

**Taxes will be due and payable as noted on the Tax Notice mailed by November 1.** If you have not received a decision by the November 30 due date you should pay the tax as billed. Failure to pay when due will result in a penalty and the accrual of interest.

### **AFTER THE FORM IS FULLY COMPLETED AND SIGNED**

**MAIL OR DELIVER COMPLETED FORM AND ALL DOCUMENTATION TO:**

UTAH COUNTY BOARD OF EQUALIZATION  
100 E. CENTER ST, STE 3602  
PROVO, UT 84606

SUBMIT YOUR APPEAL BY EMAIL AT [BOE@UTAHCOUNTY.GOV](mailto:BOE@UTAHCOUNTY.GOV)

BLANK FORMS ARE AVAILABLE AT THE ABOVE LOCATION OR ONLINE AT [HTTP://WWW.UTAHCOUNTY.GOV/RESIDENTS/FORMS.ASP](http://WWW.UTAHCOUNTY.GOV/RESIDENTS/FORMS.ASP)

OR THIS FORM MAY BE DUPLICATED

Receipt of your appeal(s) by mail will be acknowledged if you enclose a stamped self-addressed envelope.