



2018 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 online at
www.utahcounty.gov/ValuationAppealSystem/
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. After filing an appeal, appellants should check their mail regularly until the appeal process is complete. Deadlines for appellant response to county actions are governed by the laws of the State of Utah and are strictly enforced.

PLEASE NOTE: Fill out this form only if you disagree with your 2018 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, 2018)

OWNER'S OPINION OF MARKET VALUE (Required by Law): \$ (Value as of January 1, 2018)

**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 months prior to 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. You must attach a full copy of the appraisal including a copy of the signature page. Appraisals completed after January 1 are outside the assessment window and may not be considered as evidence.
B. COST (COMMERCIAL ONLY) - Cost Approach to value can be used in recently constructed commercial property. You must provide a summary of construction costs, an appropriate appraisal of land value, and any other evidence you feel supports your opinion of value. For commercial or agricultural buildings only. This is NOT a basis of appeal for a residential property.
C. DESTROYED - For any property destroyed prior to January 1 for any reason that renders the property uninhabitable or unusable. Statements from insurance companies, local governments or other qualified sources are required to verify destroyed status.
D. FACTUAL - Factual error relates only to "physical" characteristics of the property which are significant enough to affect the county's assessment of "Fair Market Value". Provide a full and complete explanation of the error and supply supporting evidence.
E. INCOME (COMMERCIAL ONLY) - This method of valuation is for income producing commercial property, industrial property, or apartments, including 2 to 4 unit buildings. It cannot be used for rented condos, rented single family residences or basement apartments. If using this method, please provide: (1) Rent roll for the prior year ending December 31; (2) Evidence of an appropriate vacancy rate; (3) The prior year's income and expense statement for this property; (4) Evidence of the appropriate rate of return (capitalization rate) to be applied to the net operating income for this property. If this property is owner occupied you may submit equivalent data for comparable commercial or industrial properties with evidence to justify similarities or differences from this property.
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. Provide valuations, tax notices, or other county records that support your opinion of value. All properties submitted as supporting evidence must closely match the subject property in size, configuration and age. Minimum of three (3) is requested but up to five (5) is preferred.
G. MARKET APPROACH - Provide all details such as age, land area, location, quality, size, style, etc. The more similar the comparable properties are to the subject property being appealed, the greater the consideration they will be given. Provide sales evidence in a listing full print format and, if possible, a Real Estate Agent comparative market analysis (CMA) report. Sales completed prior January 1 will be considered the strongest evidence. Sales completed after January 1 are outside the assessment window and may not be considered.
H. RECENT PURCHASE - Purchase of the property within one year prior to January 1. You must make a copy of the closing statement, settlement statement or HUD-1 disbursement documentation from sale of this parcel. If an appraisal was completed for this transaction please submit a copy of the full appraisal. Distressed sales (short sale or bank-owned) may not be reflective of full market value.

FILING DEADLINE AND GENERAL INSTRUCTIONS

- **APPEAL MUST BE FILED ON OR BEFORE SEPTEMBER 17, 2018.** 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 17. Appeals submitted online must be submitted by 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 timely filed.
- “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 2018 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.**

AUTHORIZATION BY PROPERTY OWNER FOR AGENT TO REPRESENT OWNER BEFORE THE BOARD

Complete this box only if someone other than the owner of the property will appear, file evidence or testify at any scheduled hearing

NAME OF INDIVIDUAL OR FIRM: _____

MAILING (STREE) ADDRESS: _____

CITY, STATE, ZIPCODE: _____ PHONE NUMBER: _____

EMAIL ADDRESS: _____

I hereby authorize the individual or firm named above to represent my interest in this matter before the Utah County Board of Equalization for my 2018 valuation appeal.

OWNER SIGNATURE: _____ DATE: _____

OATH AND SIGNATURE

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

SIGNATURE OF OWNER OR OWNER’S REPRESENTATIVE

DATE

IMPORTANT FINAL REMINDERS - PLEASE NOTE CAREFULLY!

Completed form(s) and all supporting documentation must be submitted as directed above on or before **September 17, 2018**.

PAYMENT OF TAXES

Taxes will be due and payable as noted on the Tax Notice mailed prior to November 1. If you have not received a decision by the November 30 due date you should pay the taxes as billed. Failure to pay when due will result in penalties and interest being added.

SUBMIT COMPLETED FORM AND ALL DOCUMENTATION TO UTAH COUNTY BOE VIA:

US MAIL OR IN PERSON: UTAH COUNTY BOARD OF EQUALIZATION 100 E. CENTER ST, STE 3602, PROVO, UT 84606

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

VIA THE WEBSITE: WWW.UTAHCOUNTY.GOV/VALUATIONAPPEALSYSTEM/

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

THIS FORM MAY ALSO BE COPIED