



**2023 APPEAL APPLICATION**  
*Request for Review of Real Property Assessed Value*

**UTAH COUNTY BOARD OF EQUALIZATION**  
 111 S University Ave  
 Provo, Utah 84601

**Questions? Contact Us @**  
 Phone (801) 851-8110 opt 3  
 Email: boe@utahcounty.gov

File appeals online at [www.utahcounty.gov/appeals](http://www.utahcounty.gov/appeals), then click on **"HOW DO I FILE?"**

<b>APPELLANT CONTACT INFORMATION</b>	<i>For office use only:</i> Appeal No.
<b>APPELLANT NAME:</b>	
<b>BUSINESS NAME:</b>	
<b>MAILING ADDRESS:</b>	
<b>CITY, STATE, ZIPCODE:</b>	
<b>PHONE NUMBER:</b>	
<b>*EMAIL ADDRESS:</b>	
<p><i>*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.</i></p>	

<b>I AM FILING THIS APPEAL AS ONE OF THE FOLLOWING: (check one option only)</b>		
	PRIVATE OWNER	If you are filing this appeal as a Owner’s Representative or as an Authorized/Contracted Representative of the Corporate Owner, you must include a signed Owner’s Authorization form with your appeal. A standard version has been included on page 4 of this application, however Utah County will accept other authorization forms signed by the property owner.
	OWNER’S REPRESENTATIVE	
	CORPORATE OWNER/OFFICER	
	AUTHORIZED/CONTRACTED REPRESENTATIVE OF THE CORPORATE OWNER	

<b>LIST OF PARCELS TO BE APPEALED</b>			
<i>If you need to appeal more than eight parcels, please include a separate list with the information below for each parcel</i>			
PARCEL/SERIAL NUMBER	PROPERTY TYPE <small>(Residential, Commercial, Agricultural, Vacant)</small>	OWNER’S OPINION OF FAIR MARKET VALUE*	APPEAL REASON CODE (see pg 3)
1.       :       :			
2.       :       :			
3.       :       :			
4.       :       :			
5.       :       :			
6.       :       :			
7.       :       :			

*\* “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 and both having reasonable knowledge of the relevant facts. Section 59-2-102 [13] U.C.A. The appellant has the burden of proof to show the county’s “Full Market Value” listed on the Notice of Property Valuation and Tax Changes significantly exceeds or falls short of “Fair Market Value”. 59-2-109 U.C.A.*

**FILING DEADLINE AND GENERAL INSTRUCTIONS**

- **APPEAL MUST BE FILED ON OR BEFORE SEPTEMBER 15, 2023.** 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 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.
- Appeals must be filed with all evidence or documentation. Fill out this form only if you disagree with your 2022 Property Market Value. Only Market Value can be appealed. ***The amount of property taxes calculated*** as detailed in the "NOTICE OF TAX CHANGES - PRIOR, CURRENT, AND PROPOSED TAXES COMPARISON" section of the valuation notice ***cannot be appealed***. 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 below 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 form or attach an alternative signed authorization form.
- **All issues regarding the value of this property must be raised in the appeal process. 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.**

**IMPORTANT FINAL REMINDERS - PLEASE NOTE CAREFULLY!**

Completed form(s) and all supporting documentation must be submitted as directed above on or before **September 15, 2023**.

**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 to the amount due.

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

VIA THE WEB: [WWW.UTAHCOUNTY.GOV/APPEALS](http://WWW.UTAHCOUNTY.GOV/APPEALS) OR VIA EMAIL: [BOE@UTAHCOUNTY.GOV](mailto:BOE@UTAHCOUNTY.GOV)

US MAIL OR IN PERSON: *UTAH COUNTY BOARD OF EQUALIZATION 111 S UNIVERSITY AVE, PROVO, UT 84606*  
*Receipt of your appeal(s) by mail will be acknowledged if you enclose a stamped self-addressed envelope.*

BLANK FORMS ARE AVAILABLE ONLINE AT  
[WWW.UTAHCOUNTY.GOV/APPEALS](http://WWW.UTAHCOUNTY.GOV/APPEALS) ON THE "FORMS & POLICIES" PAGE

**OATH AND SIGNATURE**

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

\_\_\_\_\_  
*SIGNATURE OF APPELLANT*

\_\_\_\_\_  
*DATE*

**APPEAL REASON CODES FOR ALL PROPERTY TYPES***These codes can be used for all property types*

<b>APPEAL CODE</b>	<b>CODE DESCRIPTION</b>
APPRAISAL	RECENT 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 relevant evidence.
DESTROYED	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.
FACTUAL	FACTUAL ERROR - Factual error is defined as: An error that is objectively verifiable without the exercise of discretion, opinion, or judgement and demonstrated by clear and convincing evidence. (R884-24P-66) Please provide full description of error with supporting evidence.
INEQUITY	INEQUITY OF ASSESSMENT - Inequity refers to when a property of similar size/configuration has been valued by 5% higher or lower than similar comparable properties in the local area. Provide valuations, tax notices, or other county records of similar properties in your local area 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.
MARKET	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 recent sales 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.
PURCHASE	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.
QUALIFIED	QUALIFIED REAL PROPERTY - A qualified real property is real property subject to appeal in the current year and 1) was appealed in the previous year <u>and had its value lowered</u> ; 2) was NOT improved (e.g. renovations, additions) in the previous year; and 3) the assessed value for the current taxable year is higher than the inflation adjusted value.

**APPEAL REASON CODES FOR COMMERCIAL PROPERTIES ONLY***These codes can ONLY be used for commercial properties*

<b>APPEAL CODE</b>	<b>CODE DESCRIPTION</b>
COST	COST APPROACH - 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.
INCOME	INCOME APPROACH - This method of valuation is for income producing commercial property, industrial property, or apartments, including 2 to 4 unit buildings. <i>It cannot be used for rented condos, rented single family residences or basement apartments.</i> 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.



**OWNER AUTHORIZATION**  
**Request for Agent to Represent Owner Before the Board**

UTAH COUNTY BOARD OF EQUALIZATION  
 111 S University Ave  
 Provo, Utah 84601

**Questions? Contact Us @**  
 Phone: (801) 851-8110 opt 3  
 Email: boe@utahcounty.gov

**LIST OF PARCELS SUBJECT TO THIS AUTHORIZATION FORM**  
*If you need to list more than eight parcels, please include a separate sheet with the information below for each parcel*

PARCEL/SERIAL NUMBER	PROPERTY TYPE (Residential, Commercial, Agricultural, Vacant)	PROPERTY LOCATION (Physical address within Utah County)
1. : :		
2. : :		
3. : :		
4. : :		
5. : :		
6. : :		
7. : :		
8. : :		

**The undersigned, registered property owners of the above noted property, do hereby authorize:**

Individual or Firm: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City, State, Zipcode: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

**OWNER AUTHORIZATION**

*To act on my behalf, take all actions necessary to represent my interest in the above named property, and be my personal representative before the Utah County Board of Equalization.*

\_\_\_\_\_

SIGNATURE OF OWNER

\_\_\_\_\_

DATE

\_\_\_\_\_

SIGNATURE OF OWNER

\_\_\_\_\_

DATE