

Utah County Clerk-Auditor
Michael W. Wilkins
147 East Main
Vernal, UT 84078

ABSOLUTELY NO EXCEPTIONS

Appeal Forms must be submitted to the County Clerk/Auditor's Office by 5:00 p.m. September 15, 2020

AFTER CONSIDERING THE ABOVE, SHOULD I FILE AN APPEAL WITH THE BOARD OF EQUALIZATION?
The decision of whether or not to file an appeal should be based on the results of your market value investigation. If you find evidence that indicates that the market value of your property should be lower than the value placed on your property by the County Assessor, you have grounds for an appeal. Should you decide to appeal the value of your property, it is your responsibility to provide the Board of Equalization with the results of your findings to substantiate your estimate of value.

HOW TO FILE THE APPEAL:
You must complete the form in full (do not omit any information as this may require you to re-submit the form or lose the appeal). Seven important items that must be included are the following:

1. The name, address and phone number of the property owner.
2. The parcel or serial number (or parcel identification number on your valuation notice), location (site address) or description of the property.
3. The value placed on the property by the assessor (from your valuation notice).
4. The owner's estimate of fair market value of the property.
5. A signed statement describing what evidence or documentation supports the owner's estimate of fair market value or that the assessed value of the owner's property is not equalized with comparable properties.
6. Petitioner/Taxpayer signature.
7. If acting as an agent, the agent must include a signed authorization form from the property owner.

EVIDENCE TO PRESENT TO THE BOARD OF EQUALIZATION:

1. A current appraisal made by a professional fee appraiser is generally considered the best evidence to establish value.
2. If you recently purchased or refinanced your property, your real estate closing papers can be used to support your estimate of value.
3. The next best evidence would be recent sales of properties, located in or around your neighborhood, that are similar to yours in size, age, condition and quality.
4. Evidence should be based on the tax lien date of January 1, 2020.

WHEN PREPARING AN APPEAL OF THE MARKET VALUE OF YOUR PROPERTY:
The burden of proof is on the taxpayer. You are required by law to present proof of your appeal to the Board of Equalization. Appeals will be dismissed for lack of evidence. Remember you are not protesting the amount of your tax bill, but rather you are appealing the property's market value. Market value is applied. The Board must consider the whole property value, not its individual parts. For example, if the appeal claims an incorrect land value due to market comparisons of lot sales, and the property is improved, the whole property value must be considered both the land and any buildings. The Board of Equalization has the authority to review and accept information pertinent to the market value of your property.

Taxpayer Information for Filing a Property Tax Appeal

Please review the following when preparing to file a property tax appeal:





UNITAH COUNTY BOARD OF EQUALIZATION

UCBOE-1

Request for Review - Real Property

Complete one form for each parcel and return to the county address shown here by: 5:00 p.m., (date):

County Address: 147 E Main Vernal, UT 84078
County Phone: (435) 781-5363

OWNER AND PROPERTY INFORMATION (Please Print Legibly)

Owner's name	Daytime Phone Number
Owner's Mailing Address	Secondary Telephone
Property Location	Property Identification number

I elect to receive all applicable hearing notices via email. Notice of any final action will be by mail.
Email Address:

Type of property: Vacant Land Residential Other Agricultural

Market value shown on "Notice of Valuation and Tax Change" \$	Owner's estimate of market value (required by law R884-24P-66) \$	Basis used to determine appellant's market value (Utah County BOE admin rule 4)
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REASON FOR APPEAL

Recent sale of property (attach copy of closing documents)
 Recent appraisal of subject property (attach full copy)
 Capitalized income derived from commercial property
 other:

AGENT OR REPRESENTATIVE AUTHORIZATION -- Complete this box only to authorize someone other than the applicant of the property to appear, file evidence, receive notice, and communicate with the Board of Equalization in lieu of the applicant.

NAME OF INDIVIDUAL OR FIRM: _____
 MAILING ADDRESS: _____
 CITY, STATE, AND ZIP CODE: _____
 PHONE NUMBER: _____
 E-MAIL: _____
 Date: _____
 Signature of property applicant providing authorization for the current tax year (or attach alternative signed authorization form)

TAXPAYER'S RIGHTS

I do not wish to appear before the County Board. 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 Utah State Tax Commission.

Certification and Signature

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 record. If the Board is unable to make a decision prior to November 30th, 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 1st.

Signature: _____
 Date: _____
 Owner Other

Attach all supporting documentation, including copy of most recent Notice of Property Valuation and Tax Change. Failure to comply with all applicable statutes and rules may lead to the dismissal of your appeal(s)

Appeal No. _____ Date / Time Received _____