

FOR OFFICE USE ONLY	APPEAL TYPE	APPELLANT
IF ADDITIONAL ASSISTANCE OR INFORMATION IS NEEDED, PLEASE CALL 385-468-8133; TTY 711 FOR MORE DETAILED INFORMATION VISIT saltlakecounty.gov/property-tax/ Reasonable accommodation for individuals with disabilities may be provided upon request with five working days' notice TTY 711		
OWNER/TAXPAYER INFORMATION		REPRESENTATIVE INFORMATION*
PARCEL NUMBER (SEE NOTICE)		TAX REP CODE (if applicable)
OWNER/TAXPAYER		REPRESENTATIVE NAME
PROPERTY LOCATION (ADDRESS)		MAILING ADDRESS
		MAILING CITY, STATE & ZIP CODE
PHONE NUMBER (must receive text messages for hearing reminders)		PHONE NUMBER (must receive text messages for hearing reminders)
EMAIL ADDRESS (Check junk folders when expecting correspondence from BofE.)		EMAIL ADDRESS (Check junk folders when expecting correspondence from BofE)
☐ If applicable, by signing below I authorize the person at right as my representative to discuss and share information concerning the appeal with the Salt Lake County Board of Equalization. **An owner/taxpayer may appeal on their own. A representative is optional.		* Representative may complete this form if he or she has a letter of authorization from the owner, or the owner has indicated such authorization by signing in the owner section below. Letter of authorization must include parcel number, property address and tax year.
MARKET VALUE (AS SHOWN ON NOTICE) \$ _____ APPLICANT(S) OPINION OF FAIR MARKET VALUE \$ _____ AS OF JANUARY 1 OF THE TAX YEAR UNDER APPEAL (REQUIRED BY LAW)		
BASIS FOR APPEAL AND REQUIRED DOCUMENTATION (SEE BACK OF FORM FOR EXPLANATIONS AND INSTRUCTIONS) <i>Greatest consideration will be given to relevant sales or leases between July 1 of last year and April 1 of the current year</i>		
I REQUEST THAT THE MARKET VALUE OF THIS PROPERTY BE ADJUSTED BASED UPON THE FOLLOWING EVIDENCE:		
<u>RESIDENTIAL DOCUMENTATION REQUIRED</u> ☐ A. Purchase of the property within one year of January 1 ☐ B. Professional Fee Appraisal with an effective date within one year of January 1 ☐ C. The sale of comparable properties within one year of January 1. Minimum of three (3) is required but up to five (5) is preferred. ☐ D. Factual error ☐ E. Cost Approach <u>COMMERCIAL DOCUMENTATION REQUIRED</u> ☐ A. Purchase of the property within one year of January 1 ☐ B. Professional Fee Appraisal with an effective date within one year of January 1 ☐ C. The sale of comparable properties within one year of January 1. Minimum of three (3) is required but up to five (5) is preferred. ☐ D. Factual error ☐ E. Income or Cost Approach		
☐ WAIVER -- I hereby agree to waive my right to an appearance before the Salt Lake County Board of Equalization. I understand that I will not be penalized in any manner for not appearing and my appeal may be reviewed in an expedited manner with my initial evidence filed. Appeals meeting the minimum evidence requirements detailed above will be accepted and scheduled for a hearing as needed following Assessor informal review. Failure to appear at a hearing shall not be grounds to request a new hearing or to reopen the appeal. Instead, evidence will be reviewed, and appeal decided based on the written evidence contained in the case file. I understand that in the case of either being present for a hearing or a waiver option, I have the right to review all evidence on file with the Clerk of the Board regarding my appeal.		
Please select your hearing preference (if you did not check the waiver box above): If no hearing option is selected, a phone hearing will be scheduled as long as a phone number is provided. Otherwise, appeal will be treated as a waiver. ☐ PHONE HEARING ☐ VIRTUAL HEARING Provide phone number and email address that hearing officer should use for your scheduled hearing (if different from above). Check spam/junk folders when expecting correspondence from the B of E. _____		
☐ If you need special accommodations that require a live hearing, please check.		
SIGN YOUR APPEAL <i>By signing this document, I certify all statements herein and/or attachments are true, correct, and complete. I understand the filing deadline and have read the general instructions on both pages of this document. I also understand that hearings may be videotaped for training purposes only.</i>		
The following information and signature certify all statements and attachments are true, correct, and complete:		

Signature of Property Owner		Date
_____ Printed Name		
OR (if represented by an agent or tax representative)		
_____ Signature of agent or tax representative. Must include letter of authorization signed by property owner if owner does not sign appeal form. Include confidentiality affidavit for commercial properties, found at https://saltlakecounty.gov/property-tax/property-tax-appeals/forms-and-policies/		

**PROPERTY OWNERS WHO WISH TO APPEAL THE MARKET VALUE SHOWN ON THE
“NOTICE OF PROPERTY VALUATION AND TAX CHANGES”**

The filing period for an appeal is August 1 to September 15 each year or within 45 days of mailing the Notice of Property Valuation. The last acceptable filing date is located on the Notice of Valuation under the NOTICE OF PROPERTY VALUATION section RIGHT TO APPEAL.

All appeals to the Salt Lake County Board of Equalization (BOE) must include: The appeal form filled out completely; all evidence and documentation attached and submitted with the initial appeal filing on this form; and the required signatures of the applicant of the property. A separate form must be completed for each parcel of property appealed.

All evidence must be submitted at the time of appeal filing 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, except as provided in U.C.A. Section 59-2-109. Appellant must submit evidence demonstrating substantial error in the original assessment and sound evidence in support of an alternative value.

Hearing Officers appointed by the BOE will make recommendations based on the written evidence submitted with this appeal and any oral testimony and/or argument made at hearing. The BOE may raise, lower, or maintain the market value based upon the facts presented. The BOE cannot accept appeals in the current year for adjustments of prior years' market values. A Notice of Final Decision will be mailed to the applicant with an explanation of further appeal rights.

PAYMENT OF TAXES: PLEASE NOTE CAREFULLY that taxes will be due and payable as noted on the Tax Notice mailed by November 1 from the Salt Lake County Treasurer. If you have not received an appeal decision by the due date you should pay the tax as billed. Failure to pay when due will result in a penalty and the accrual of interest. Refunds will be issued only upon a final and unappealable decision, to the taxpayer that paid the property taxes with interest pursuant to state statute. If the property is sold or transferred, the taxpayer entitled to a refund is required to contact the Board of Equalization within 10 calendar days after the date of the decision with the following information: (a) a statement that the taxpayer is entitled to receive the refund; (b) the name of the taxpayer, or an officer or agent of that taxpayer, entitled to receive the refund; and (c) the mailing address of the taxpayer, or an officer or agent of that taxpayer, to which the taxpayer requests the refund to be sent.

EXPLANATIONS AND INSTRUCTIONS BASIS FOR APPEAL AND REQUIRED DOCUMENTATION

Box A- You must attach a copy of the closing statement or disclosure, settlement statement, or HUD-1 disbursement document from sale of this parcel. If an appraisal was completed for this transaction, submitting a copy of the full appraisal may strengthen your appeal.

Box B- You must attach a full copy of the appraisal including a copy of the signature page.

Box C- Provide all details such as style, quality, size, age, location, land area, etc. The more comparable the sales are to the appealed property, the greater consideration they will be given. If possible, provide comparable sales evidence in a listing full print format.

Box D- Factual error relates only to “physical” characteristics or description of this property which are significant and would affect the market value of this property and cause the value to exceed “Fair Market Value”. Provide a full and complete explanation of the error and supply supporting evidence.

Box E- **Income Approach – COMMERCIAL ONLY:** This is generally the preferred method of valuation for income producing commercial or industrial property (**not for duplexes, condos, or single-family residences**). To appeal using this valuation 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.

Cost Approach: Submission of a **Cost Approach** is the least persuasive evidence of “Fair Market Value” except in a recently constructed property with appropriate evidence of the value of the land using one of the above bases.

Pursuant to U.C.A. 59-2-1004(2)(b)(ii), if your property is a qualified property, you may request the “inflation adjusted value” from the Clerk of the Board.

“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 U.C.A. SECTION 59-2-102(13). YOU MUST PROVIDE EVIDENCE THAT THE MARKET VALUE ON THE NOTICE EXCEEDS “FAIR MARKET VALUE”.

U.C.A. SECTION 59-2-109 addresses the burden of proof. In most cases the applicant bears the burden of proof. In the rare case of an application for appeal of “qualified real property,” a party (generally the Assessor or Applicant) who seeks a value different than the “inflation adjusted value” must establish a substantial error in the “inflation adjusted value” and a sound evidentiary basis for an alternative value.

E-MAIL, MAIL OR DELIVER COMPLETED FORMS TO (PLEASE submit only one copy):

SALT LAKE COUNTY BOARD OF EQUALIZATION

2001 S. STATE ST. #N3-300 / PO Box 144575

SALT LAKE CITY, UTAH 84114-4575

OR

EMAIL FORMS TO: propertytaxappeals@saltlakecounty.gov