

General Information

Your annual Notice of Property Valuation should arrive in July or August. The notice shows the market value set by the County assessor, the projected amount of tax due, and the dates of public hearings by entities that set tax rates. This brochure is designed to help you determine if the market value set for your property is correct and, if necessary, how to raise an appeal with the County Board of Equalization.

Difference between Taxes and Value

The tax bill on your property is the result of several factors: the value of the property, the tax rate, and certain exemptions that apply in some cases. If the *value* of your property increases by 25 percent, the *taxes* due will not necessarily increase by the same amount.

The County Board of Equalization has no authority to change tax rates. It can only consider the value of the property or the property's eligibility for exemption. The focus of an appeal before the Board of Equalization is the market value of the property, not the amount of taxes due.

Steps to Take to Check Your Property's Value

To determine whether the County Assessor has correctly valued your property, follow these two steps:

First Step:

Check Your Notice for Errors.

Check your Notice of Property Valuation for obvious errors. You may also obtain a copy of your property record from the County Assessor. Check that record for errors. Verify the acreage, square footage of any structure on the lot, and any unfinished interior space. If you find errors, ask the County Assessor to correct the county records and to recalculate the market value.

Second Step:

Establish the Value of the Property:

The County Assessor is required by law to assess your property according to its market value as of January 1 each year. You can use independent sources to verify whether the value shown on your tax notice is correct.

1. A professional appraisal of your property's value is generally the best evidence of value.
2. If you recently purchased or refinanced the property, your real estate closing papers can be helpful in determining market value.
3. If you do not have an appraisal or recent closing papers, look for documentation of recent sales of similar properties (comparables) in your area. The comparable should be of similar age, style, size, and condition, and they should be in the same neighborhood. Many Realtors will provide computer listings of comparable as a service to customers.

Should You File an Appeal?

If you find factual errors in the record or a mistake in the market value, you have to decide whether to file an appeal with the Board of Equalization. A factor to consider is the amount of tax savings if you win. The typical residential property owner will save \$8 to \$10 in taxes for every \$1,000 that the market value is reduced.

Another factor to consider is the strength of your evidence of value. In an appeal, you must show that the value that you are proposing is more representative of actual fair market value than the value set by the County Assessor. Be prepared to show evidence of value to support your claim.

How to File an Appeal

First: Pay Attention to Deadlines

You must file your appeal within 30 days of the date of the Notice of Property Valuation. **The notice includes information about filing deadlines.** If you fail to file your appeal before the expiration of the deadline, the value listed on the notice will become final.

Second: State the Basis for Your Appeal

The Board of Equalization appeal form may require you to state why you think the assessment is incorrect and to describe the evidence you plan to present at hearing. Include information about any errors in the property record and other documentation that you plan to present at hearing to support your proposed adjustment.

What Should You Expect from the Board of Equalization Hearing

When is the hearing?

The hearing process varies from one county to another, depending upon the volume of appeals in each county. In a county that handles a large volume of appeals, you may be notified of the date and time that your hearing is scheduled. In a county with a small volume of appeals, your case may be heard at the same time that you submit your appeal documents.

Who Will Hear Your Appeal?

The County Commissioners sit as the Board of Equalization. In some counties, appeals are presented directly to the Board. In counties with large volumes of appeals, hearing officers are appointed to hear the appeal, write a decision and submit the decision to the Board for approval.

Is It Necessary to Attend the Hearing?

You may attend your hearing and represent yourself, or you may have someone represent you in the hearing. If you cannot be present in person or through a representative, you can submit your written statement and documents for consideration.

What is the Hearing Like?

The hearing is informal. You will have an opportunity to discuss and explain your evidence, and the County Assessor's representative will have an opportunity to discuss and explain how the county arrived at the assessed value. The Board or hearing officer will weigh all of the information presented and give you a written decision.

What Happens if You Disagree with the Board's Decision?

If you are dissatisfied with the Board's decision, you have additional appeal rights. The next level of appeal is before the Utah State Tax Commission. If you are dissatisfied with the Tax Commission's decision, you can take your appeal to court.

Filing an Appeal with the Tax Commission

If you decide to file an appeal with the Tax Commission, you must do so **within 30 days of the date of the Board of Equalization decision.** You must file your appeal in writing with the County Auditor.