BOX ELDER COUNTY
2011 APPEALS INSTRUCTION FORM

These are instructions for appealing property values. Appeals will be accepted regarding the *market value* of your property **only**. Appeals **will not** be accepted based on the *tax dollar amount.* The value placed on the property is the assessor's estimated fair market value as of January 1, 2011.

Your appeal must be in written form and contain the following information:

1. A name and phone number where you can be reached and a copy of the disclosure notice sent to you.
2. The complete parcel number of the property you are appealing. This information is located, in the upper right-hand corner of your disclosure notice.
3. Your estimated opinion of value of the property and how you arrived at that value.
4. Evidence to support your estimated opinion of the property value which must include at least one of the following criteria:

    a. Purchase of the property within the year of 2010. Submit a copy of the closing and/or settlement statement. **NOTE:** "short sale," "bank-owned," and/or "foreclosure" sales are not necessarily indicative of a fair market sale but will be considered. These sales must be supported by a valid appraisal report that banks require for such sales.
    b. An appraisal done on the property with an effective appraisal date within the year of 2010.
    c. At least 3 comparable properties similar to your home that have sold within the year of 2010.
    d. A written statement of what you consider a factual error on the property.

5. In order to expedite your appeal, please submit this information no later than August 31, 2011. No appeals will be accepted after 5:00 p.m. (MST), September 15, 2011.
6. Mail the appeals information to:

    Box Elder County
    Auditor's Office
    01 South Main
    Brigham City, UT 84302

    Or FAX to: 435-734-3361

7. The appeals information will be reviewed and processed in the *order they are received.* Upon receipt and review of your appeal information, an appraiser from the Assessor's Office may contact you for further clarification, stipulations, and if necessary, to make an appointment.

Thank you for your time and consideration on this appeal matter. This process will expedite the appeals review of your property. For questions please call: 435-734-3388.