Submit by Email | Print Form

APPEAL TO THE BOX ELDER COUNTY BOARD OR EQUALIZATION

REAL PROPERTY

For more information visit the Auditor's home page on the internet at www.boxeldercounty.org/auditor.htm

PLEASE COMPLETE ALL REQUESTED INFORMATION IN FULL

1. GENERAL INFORMATION AND DESCRIPTION OF PROPERTY	FOR OFFICE USE ONLY
PARCEL NUMBER (see notice):	**DATE RECEIVED:**
NAME(S) OF OWNER(S) OF RECORD:	**APPEAL NUMBER:**
PROPERTY LOCATION (ADDRESS):	**APPOINTMENT DATE & TIME:**
MARKET VALUE (as shown on notice):	**INITIALS (clerk of board):**
2. OWNER(S) OPINION OF FAIR MARKET VALUES AS OF JANUARY 1 OF THE CURRENT YEAR (required by law):	

I REQUEST THAT THE MARKET VALUE OF THIS PROPERTY BE ADJUSTED BASED UPON THE FOLLOWING

3. BASIS FOR APPEAL AND REQUIRED DOCUMENTATION

"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 (SECTION 59-2-102[8] U.C.A)

YOU MUST PROVIDE EVIDENCE THAT THE MARKET VALUE ON YOUR NOTICE EXCEEDS "FAIR MARKET VALUE"

YOUR EVIDENCE MUST BE BETTER THAN THE ASSESSOR'S IN ORDER TO HAVE YOUR VALUE REDUCED

My Opinion of value shown above is based on one or more of the following:
(the order given below does not indicate any particular priority)

☐ A. Purchase of the property within the year of 2010. Attach a copy of closing or settlement statements from purchase. Please note: "Short Sales", "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. If an appraisal was made for the sale, submitting a copy of the full appraisal will probably strengthen your appeal

☐ B. Professional Fee Appraisal completed within the year 2010. Attach a full copy of appraisal

☐ C. Sale of Three (3) or more comparable properties sold as close as possible to January 1, 2011 and that sold within the year of 2010

☐ D. Factual error in Assessor's data or cost approach to value. Please provide a full description of the error with supporting evidence. You must still include your requested opinion of value and support this value with evidence

☐ E. Income Approach to Value ***(Commercial Properties Only)***. Be prepared to show how your rents or income from the property compare to market rents

- Minimum requirement is a Rent Roll, an income and expense statement, an operating statement, or a Profit and Loss Statement (for the property and not the business using the property)
- If property is owner occupied you may submit rents from 3 comparable properties
- Apartments with 3-12 units are usually valued by the Assessor using a Gross Rent Multiplier (GRM) approach but may be valued by the Assessor using a price per unit, price per square foot, or rent per square foot
- GRM is equal to sales price divided by gross annual rents. Evidence of GRM should be supported by 3 sales of comparable properties

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. I understand I retain the right to appeal to the Utah State Tax Commission if I am not satisified

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 December 1, 2011; I am still responsible to pay all the taxes due to avoid penalities and interest. If a refund is necessary, it will include interest starting January 1, 2012.

SIGNATURE OF OWNER OR AGENT:_____

DATED THIS _____ **DAY OF** _____**, 2011**

OWNER'S DAYTIME TELEPHONE NUMBER: (_____) _____

BOX ELDER COUNTY