

# Summit County Board of Equalization

P.O. Box 128  
Coalville, Utah 84017  
Phone: (435) 336-3019, 615-3019, 783-4351 ext 3019  
Fax: (866) 873-6581

## 2017 Request for Appeal of Real Property Market Value

Deadline for filing is September 15, 2017 @ 5:00 p.m.

Please file as early as possible to expedite the process.

For office use only: Appeal Number: \_\_\_\_\_ Date Received: \_\_\_\_\_ Appraiser: \_\_\_\_\_

### Owner and Property Information:

Owner's Name: \_\_\_\_\_ Property Parcel # and Account #: \_\_\_\_\_

Property Address: \_\_\_\_\_ Mailing Address: \_\_\_\_\_

Phone Number: (Daytime) \_\_\_\_\_ (Evening) \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

Property Type: (Please Check One)

Single Family Dwelling/Condo

Duplex / Four-plex

Office Building

Industrial

Retail

Vacant Acreage

Greenbelt Property

Other \_\_\_\_\_

Market Value (as shown on the current Valuation Notice) \$ \_\_\_\_\_

Please indicate your opinion of Market Value as of January 1<sup>st</sup> of the current year \$ \_\_\_\_\_ (Required by law)

### Request for Primary Exemption

(The Homestead Exemption)

If you are requesting a Primary Residency exemption, a **primary residency application** must accompany this form.

If the property is a long term (yearly) rental, please **include a copy** of the lease with your application.

### Basis for Appeal

Please select the applicable category from the following categories and provide documentation to support your opinion of value.

- (1) \_\_\_\_\_ Comparable property selling for less. Please attach a separate page with the following information for your property and the three comparable properties. (Please provide as much information as possible and attach all the supporting documentation, as this will expedite your appeal process): Sale or listing price; date of sale; MLS number (if available); complete address; property type (land, rambler, two-story, etc.); year built; square footage; type of construction (brick, frame, etc); garage/carport; basement (square footage; percentage completed); number of bedrooms; special features (fireplace, central air, deck, patio, etc.).
- (2) \_\_\_\_\_ Purchase of property during the last year – Less than the Assessor's market value. (Please attach a copy of sale documents).
- (3) \_\_\_\_\_ Property appraisal completed within one year of January 1 of the current year – Less than the Assessor's market value as listed on the valuation notice. (Please attach entire copy of appraisal report).
- (4) \_\_\_\_\_ Income Approach to value – if your appeal is for an income producing property attach a Statement in Income and Expenses for the last two years, document by copies of actual leases, rental agreements and/or rent roll. If property is owner occupied, submit the preceding information for comparable properties.
- (5) \_\_\_\_\_ Factual error in Assessor's data or cost approach to value. Please provide full description of error with supporting evidence.

**I REQUEST THAT THE MARKET VALUE AND/OR PROPERTY TYPE OF THIS PROPERTY BE ADJUSTED BASED UPON THIS APPLICATION AND I CERTIFY THAT ALL STATEMENTS HEREIN AND/OR ATTACHMENTS ARE TRUE, CORRECT AND COMPLETE.**

SIGNATURE OF OWNER: \_\_\_\_\_

DATE: \_\_\_\_\_

**Board of Equalization Instructions**

PROPERTY OWNERS WHO WISH TO APPEAL THE MARKET VALUE SHOWN ON THE "SUMMIT COUNTY NOTICE OF PROPERTY VALUATION AND TAX CHANGE" **MUST** FILE AN APPEAL ON OR **BEFORE** SEPTEMBER 15 EACH YEAR OR WITHIN FOURTY-FIVE (45) DAYS OF ORIGINAL MAILING OF THE DISCLOSURE NOTICE.  
LAST ACCEPTABLE FILING DATE IS **SEPTEMBER 15, 2017 AT 5:00 P.M.**

IF YOU DO NOT APPEAL ON TIME YOU LOSE ALL RIGHTS TO APPEAL THE CURRENT VALUE IN THE FUTURE!  
**Appeals should be filed on this form with all supporting evidence or documentation attached.**

**A separate form must be completed for each parcel of property appealed.**  
The Board of Equalization may raise, lower or maintain the market value based upon the facts presented.  
The Board of Equalization **cannot** accept appeals for prior years' market value.

**COMPLETE ALL ITEMS RELATED TO THE APPEAL.**

All appeals to the Summit County Board of Equalization **must** include: this form filled out completely; all evidence and documentation to be considered; and the signature of the owner of the property. Failure to raise any legal or factual issue relating to the valuation of this property waives the right to raise the issue in the future proceedings. Hearing Officers will make recommendations based on the written evidence with this appeal. A notice of the Final Decision will be mailed to the Owner of Record with an explanation of future appeal rights.

The appeal will have to address the "current market value" of the property as set by the Summit County Assessor, **only current year market value can be appealed.** Appeals filed without sufficient evidence may be dismissed. The Assessor's valuation is presumed by law to be correct. Appellant must submit enough evidence to call the Assessor's valuation into question and to establish a new value.

**Payment of Taxes – Please Note Carefully**

A final "Tax Notice" will be mailed by the Summit County Treasurer by Nov 1<sup>st</sup>. If you have not received a recommendation from the Board by the due date noted on the tax notice, please pay the tax as originally billed to avoid additional penalties and interest. After the Board's recommendation, a refund will be issued if it is applicable.

**AUTHORIZATION OF AGENT OR REPRESENTATIVE.**

The owner of the property must authorize any person or company who will file an appeal on their behalf with the Summit County Board of Equalization or represent them in matters concerning the valuation and taxation of this property. They must authorize said agent or representative to appear as a witness at any hearing of the Board and testify as to the value of said property and the accuracy of any factual documentation submitted on their behalf. Appraisals prepared on a contingency fee basis may not be allowed in any proceeding before County Board of Equalization or the Tax Commission. Please disclose all fee arrangements. This form serves as authorization if signed by the owner. If signed by the agent, a copy of an original signed authorization identifying the properties and specified period of time must accompany each appeal. **All Notices of Decision will be mailed to the Owner of Record when issued.**

**AGENT OR REPRESENTATIVE INFORMATION:  
REQUIRED (UNLESS ON FILE AND CURRENT WITH THE CLERK OF THE BOARD OF EQUALIZATION)**

NAME OF INDIVIDUAL OR FIRM: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

CITY, STATE AND ZIP CODE: \_\_\_\_\_ Telephone Number: \_\_\_\_\_

**AFTER THIS FORM IS COMPLETED AND SIGNED:**

**MAIL OR DELIVER COMPLETED FORMS TO:  
SUMMIT COUNTY BOARD OF EQUALIZATION  
60 NORTH MAIN  
P.O. BOX 128  
COALVILLE, UTAH 84017  
FORMS CAN BE FAXED TO (866) 873-6581 DO NOT MAIL AND FAX  
FILE ON OR **PREFERABLY** BEFORE SEPTEMBER 15, 2017 @ 5:00 P.M.  
<http://www.summitcounty.org/>  
Blank forms are available at the above address or web site. This form can be duplicated.**

Reasonable accommodations for individuals with disabilities may be provided upon request with three working days notice.

