



## Property Valuation Appeals Process

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**The Summit County Board of Equalization can only accept appeals filed during the time period allowed by law. Be sure to check your Notice of Property Valuation and Tax Change for the final filing date stated.**

### General Information

Your annual “Notice of Property Valuation and Tax Changes” should arrive in 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 publication is designed to help you determine if the market value set for your property is correct and, if necessary, how to file an appeal with the county board of equalization.

### Value vs. Taxes

The property tax 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%, the taxes due will not necessarily increase by the same percentage.

The county board of equalization has no authority to change tax rates. It only considers 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.

### Checking Your Property’s Value

To determine whether the county assessor has correctly valued your property, follow these two steps:

#### 1: Check Your “Notice” for Errors

Check your “Notice of Property Valuation and Tax Changes” for obvious errors. You may also obtain a duplicate notice from the auditor’s office. Verify the acreage, square footage of structures, and any unfinished interior space. Verify the property type to ensure you are receiving the primary residential exemption if you qualify for the exemption.

#### 2: Establish Your Opinion of Market Value

The county assessor is required by law to assess your property according to its market value as of January 1<sup>st</sup> of each year – **the lien date**. You can use independent sources to verify whether the value shown on your “Notice of Property Valuation and Tax Change” is correct. The following sources are best to submit as evidence for an appeal:

\*A recent profession appraisal (within 12 months of the January 1 lien date)

\*If you recently purchased the property the real estate closing documents

\*Comparable sales in your area – these should be closed sales of similar age, style, size, and condition, and they should be in the same neighborhood. Many realtors will provide comparables as a service to customers.

## How to File an Appeal

### 1: Pay Attention to Details

You must file your appeal on or before September 15<sup>th</sup> by 5:00 pm MDT

**If you fail to file your appeal before the deadline, the value listed on the “notice” will become final, and you forfeit your right to appeal the current valuation of your property.** A few exceptions are found in Administrative Rule R884-24P-66.

### 2: State the Basis For Your Appeal

The county board of equalization appeal form will require you to state why the assessment is incorrect. You will also be required to state your opinion of market value and provide evidence supporting this opinion. A Request for Appeal Application Form is available at [www.summitcounty.org](http://www.summitcounty.org). Also, provide a copy of your Valuation notice and **evidence** to support your opinion of market value. If you’re appealing for Primary residence, you **MUST** fill out an application for residential exemption, also available online.

## Frequently Asked Questions

### **I never received my Property Tax Valuation Notice.**

Summit County mails all notices by August 1<sup>st</sup> of each year. It is the property owner’s responsibility to make sure the County has your most current mailing address. If the post office fails to deliver your notice, it’s the property owner’s responsibility to contact the county to request a duplicate copy.

### **I’ve been paying taxes as a secondary resident and it’s my primary and only home.**

**Read your valuation notice thoroughly.** It should read Primary Improved Property, if it’s your primary residence. You can appeal the **current** years property type only. It’s your responsibility to check this each year.

### **When can I expect a decision on my appeal?**

Due to the large volume of appeals, it can take several weeks to get a stipulation to you in the mail.

## **I filed an appeal on behalf of the property owner. Why wasn't I sent the decision?**

As stated on the appeal application; **All Notices of Decisions will be mailed to the Owner of Record when issued.**

## **I haven't received a decision back yet and my taxes are due.**

You are responsible to pay the taxes as originally assessed to avoid interest and penalties. If there is a change in value the Treasurer will issue a refund to whomever paid the taxes.

## **I was out of town during the appeal process.**

The property owner has 45 days from the time the Valuation notice was sent to appeal their value and/or property type. It is the property owner's responsibility to get their appeal in to the County within that 45-day window.

## **What is the hearing like?**

A hearing in Summit County is held in front of a third-party hearing officer. Our hearings are informal. You will have the 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 market value. The 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 decide to appeal to the State Tax Commission, you must do so **within 30 days of the date of the board of equalization decision.** You must file a TC-194 form with your county auditor.

The county auditor will forward the appeal petition to the State Tax Commission. Once received by the State Tax Commission, your appeal will be scheduled for mediation or a hearing.

**For all Board of Equalization, valuation, and property tax questions visit us at:**

**[www.summitcounty.org](http://www.summitcounty.org)**

### **Board of Equalization**

**Phone: 435-336-3019  
435-615-3019  
435-783-4351 ext 3019**

**Auditor – Clerk of the Board**

**Phone:** 435-336-3027  
435-615-3027  
435-783-4351 ext 3027

**Assessor – Primary Residential Exemption**

**Phone:** 435-336-3257  
435-615-3257  
435-783-4351 ext 3257

**All taxes are due as billed on November 30<sup>th</sup>, even if you have not yet received a decision from the Summit County Board of Equalization.**

**Remember the deadline to file an appeal is September 15,  
allowed by Utah State Law.**