

**RICH COUNTY BOARD OF EQUALIZATION
INFORMATION AND INSTRUCTIONS
ON FILING A REQUEST FOR REVIEW OF MARKET VALUE**

GENERAL INFORMATION

Basis for Adjustment- The Rich County Board of Equalization only considers matters related to the valuation of property for tax purposes. The amount of tax and other issues not related to value cannot be considered by the board. Only current year values can be appealed. If you have an appeal pending with the State Tax commission for a previous year, you must still file an appeal with the board for the current year.

Burden of Proof- You must present facts to the board to support your claim that the assessor's value on your property is incorrect. These facts may include a recent appraisal, sales that are comparable to your property, closing statements, pictures or any other information to support your claim.

Authority of the Board- The board may raise, lower or maintain the value of your property based on the facts presented by you and by the assessor.

Payment of Taxes- You must pay your property taxes by November 30th to avoid penalties and interest even if the board has not made a final decision.

FILING INSTRUCTIONS

Board Applications and Hearings- Your application and all supporting facts must be filed with the Rich County Board of Equalization no later than 5:00 p.m. September 15. The Board will meet at the Rich County Courthouse. Please call the Rich County Assessor's Office to set up an appointment: (435) 793-5215.

A "Request for Review" form must be completed for each separate property for which you wish an adjustment of market value. Attach all relevant documents to the Request for Review.

Submit Notice- Please provide a copy of your current "Notice of Valuation and Tax Change" with the "Request for Review" form.

Tax Representative- An authorization form must accompany the application if a representative will appeal the value of your property on your behalf. For an authorization form contact the Rich County Assessor's office. Failure to obtain representation is not grounds for complaint at a later stage in the process. A minor must be represented by an adult.

Falsifying Evidence- An appellant or representative found to be misrepresenting, concealing, or falsifying information before the board is subject to criminal prosecution as set forth by law.

Request for Review—Locally Assessed Real Property

[UCA § 59-2-1004 & R884-24P-66]

This form must be submitted to the County Auditor's office where the subject property is located by the later of 45 days from receipt of your valuation notice, or September 15.

PT-10 07/15/20

Property Owner & Agent Information

Owner's name:	Home phone:	Work phone:	Email:
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Mailing address:

City:	County:	State:	Zip:
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Name of agent representing owner (if applicable):	Agent's phone:	Agent's Email:
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Property Information

Parcel/serial number:	Property type: <input type="checkbox"/> Residential <input type="checkbox"/> Vacant land <input type="checkbox"/> Other: <input type="checkbox"/> Commercial <input type="checkbox"/> Agricultural
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Physical address:

City:	County:	State:	Zip:
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1. Market value as show on *Notice of Valuation and Tax Change*: \$ _____
2. Owner's estimate of market value: \$ _____
3. Basis of owner's estimate of market value: Cost Income Comparable sales Other:
4. Was this property modified in any way during the prior calendar year? Yes No
a) If yes, describe the modification(s). Please attach additional pages if necessary: _____

Reason for Appeal (please attach evidence, including appraisal reports, closing documents, etc.)

- | | |
|---|--|
| <input type="checkbox"/> Recent purchase of property | <input type="checkbox"/> Recent Sales of comparable properties |
| <input type="checkbox"/> Recent appraisal of property | <input type="checkbox"/> Capitalized income derived from commercial property |
| <input type="checkbox"/> Misclassification | <input type="checkbox"/> Assessment equity |
| <input type="checkbox"/> Cost to construct | <input type="checkbox"/> Other: _____ |

Taxpayer Rights

- I do not wish to appear before the County BOE. I wish to have the Board's decision based on consideration of the information submitted. If I am not satisfied, I understand that I retain the right to appeal to the State Tax Commission
- I understand that if this appeal involves a qualified real property, the inflation adjusted value may alter the burden of proof. Please contact the county for more information on burden of proof (see below), or the process to obtain inflation adjusted value.

Burden of Proof

At the county BOE hearing, if the property is **not a qualified real property**, the taxpayer carries the burden of proof, unless the county assessor asserts a **greater** fair market value than the original assessed value. In that instance, the county assessor carries the burden of proof, and the original assessed value will lose the presumption of correctness. **If both parties argue against the original assessed value, both parties carry the burden of proof.**

If the property is a **qualified real property**, the burden of proof lies with the county assessor if they assert a fair market value equal to or greater than the inflation adjusted value, which is presumed to equal fair market value. If the taxpayer asserts a lower fair market value than the inflation adjusted value, the burden of proof lies with the taxpayer. **If both parties argue against the inflation adjusted value, both parties carry the burden of proof.**

Please sign and date on second page

COVID-19 Information

To slow the spread of COVID-19, county BOE hearings may be conducted remotely. The county will provide further instruction on how to attend your hearing remotely if you choose to appear before the Board.

Certification & Signature

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 records. If the Board is unable to make a decision prior to November 30, I am still responsible to pay all the taxes due to avoid penalties and interest. If a refund is necessary it will include interest starting January 1.

Owner/Agent signature

Date (mm/dd/yyyy)

Owner/Agent printed name

Authorization attached (if signature is from someone other than the owner)

County Use Only

Appeal number:	Date received (mm/dd/yyyy):	Appointment date (mm/dd/yyyy) and time (AM/PM):	BOE Clerk initials:
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1. Was the value of this property reduced on appeal by the county BOE, State Tax Commission, or a court for Yes No the prior three years (before January 1 of the current year)?

If the appeal in question has received a final decision from the county BOE, but is subject to an ongoing appeal to the State Tax Commission, please select Yes.

a) If yes, state the year(s) the reduction occurred and describe the reasons for the reduction. Please attach additional pages if necessary: _____

b) Do the above reasons continue to influence the fair market value of the property? Yes No

2. Was the value of this property reduced on appeal by the county BOE, State Tax Commission, or a court for Yes No the prior year?

a) If you answered yes to question 2, enter the inflation adjusted value here: \$ _____

3. Was this property modified in any way during the prior calendar year? Yes No

a) If yes, describe the modification(s). Please attach additional pages if necessary: _____

4. Was the taxpayer issued a *Notice of Intent to Dismiss the Appeal* and given at least 10 calendar days to submit the necessary information? Yes No N/A

5. Was the burden of proof, and how it may shift, discussed with the taxpayer? Yes No

6. Was the taxpayer notified of the inflation adjusted value, and how it may shift the burden of proof? Yes No N/A

7. Was the county BOE notified of the inflation adjusted value within 15 business days, and how it may shift the burden of proof? Yes No N/A
