Dear Property Owner:

Enclosed is information that will assist you in appealing the market value of your property to the Morgan County Board of Equalization. The general information provided with the application will help you in completing the form.

The current market value of your property was determined by an experienced appraiser, using appraisal techniques, which are recognized as standard valuation procedures. If you have definite information that would support an adjustment to the market value, please contact the Morgan County Assessor’s office at 801-845-4000 immediately.

Please remember that **you must provide proper documentation setting forth facts supporting your request for an adjustment to the value of the subject property.** Your appeal will be denied if you fail to provide the minimum evidence required by the Board.

Some examples of minimum evidence are listed on the “Minimum Information Requirements” form and are as follows; recent sale of the property, recent appraisal of the property, comparison with other property, income generated by the property and cost to construct.

Please return the completed application to the County Auditor’s office as soon as possible to allow processing time. Board of Equalization hearings will be scheduled by appointment on a first-filing basis. The last day to file an appeal is September 16, 2019 at 5:00 p.m.

If you have any questions regarding the value of your property, please call the Assessor’s office at 801-845-4000. If you have any questions regarding the Board of Equalizations process, please call the Clerk/Auditor’s office at 845-4011.

Sincerely,

Stacy Netz Clark
Morgan County Clerk/Auditor
Clerk of the Board of Equalization
Complete one form for each parcel and return to the county address shown here by:

5:00 p.m., (date): **September 16, 2019**

County telephone: **801-345-4011**

**Request for Review – Real Property**

**Morgan County**

**County Board of Equalization**

**UCA § 59-2-1004 & R884-24P-66**

**Form PT-10**

**PT-010**

**Rev. 05/19**

**Complete one form for each parcel and return to the county address shown here by:**

<table>
<thead>
<tr>
<th>Owner and Property Information</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Owner's name</td>
<td>Telephone number</td>
</tr>
<tr>
<td>Street Address</td>
<td></td>
</tr>
<tr>
<td>City</td>
<td>State Zip</td>
</tr>
<tr>
<td>Name of agent representing owner</td>
<td>Agent's telephone number</td>
</tr>
<tr>
<td>Property location</td>
<td>Property identification number</td>
</tr>
<tr>
<td>Type of property</td>
<td></td>
</tr>
<tr>
<td>Vacant land</td>
<td>Commercial Residential Agricultural Other</td>
</tr>
<tr>
<td>Market value shown on &quot;Notice of Valuation and Tax Change&quot;</td>
<td>$</td>
</tr>
<tr>
<td>Owner's estimate of market value</td>
<td>$</td>
</tr>
<tr>
<td>Basis used to determine appellant's market value (cost, income, sales, etc.)</td>
<td></td>
</tr>
</tbody>
</table>

**Reason for appeal**

- [] Recent sale of property (attach copy of closing documents)
- [] Recent sales of comparable properties
- [] Recent appraisal of subject property (attach full copy)
- [] Capitalized income derived from commercial property
- [] Cost to construct
- [] Assessment Equity
- [] Other

**Office Use Only**

- Appeal number
- Date received
- Appointment date and time
- Initials (clerk of board)

- [] Taxpayer was issued a "Notice of Intent to Dismiss the Appeal" and given at least 10 calendar days to submit the necessary information.

**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. If I am not satisfied, I understand that I retain the right to appeal to the Utah State Tax Commission.

*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, or the inflation adjusted value.*

**Certification and 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 record. If the Board is unable to make a decision prior to November 30th, 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 1st.

Signature of:  
Owner:  
Other:  
Authorization attached (if signature is from someone other than the owner)

X Date:

*Attach all supporting documentation, including a copy of the most recent Notice of Property Valuation and Tax Change*
Minimum Information Requirements
Minimum information requirements will vary depending on the basis of the appeal.
All information must be provided or adjusted for the lien date of January 1.

Recent Sale of Subject Property
- Earnest money receipt and offer to purchase with proof of transfer
- Closing statement
- Terms of the sale
- Conditions of the sale
- Special circumstances surrounding the sale such as bankruptcy, trades, etc., that would affect the sales price
- Sources of data and method of computation

Appraisal
The appraisal must use at least three comparables to support the estimated value of the subject property. Adjustments to the comparables must be shown, where appropriate. The appraisal should be no older than one year. Letters from a realtor or cover sheets of FHA appraisals may not be used in lieu of appraisals.

Recent Sales of Comparable Properties
The owner should submit at least three comparable properties that have sold within a year of January 1 of the year in appeal.

Where there have not been three comparable sales in the past year, older sales may be acceptable. The following data must be provided for each comparable.

- Address/location
- Date sold
- Sales price
- Current use of property
- Square footage
- Type of construction
- Age
- Condition
- Lot size
- Special features
- Zoning
- Garage/carport
- Basement and percent finished
- Rent or lease per unit or square foot
- Sources from which the information was obtained
- Adjustments to the comparable must be shown to estimate the value of subject property

Guideline: Submission of Multiple Listing Source printout may be acceptable for residential appeals of up to 4-plexes
Cost to Construct

- Number of structures
- Type of structures
- Type of construction
- Total floor area
- Percent finished/unfinished
- Building shape
- Number of stories and story height
- Actual and effective age
- Condition
- Description of the heating/cooling system
- Elevators
- Sprinklers
- Basement
- Special Features
- Site improvements
- Computations and reasons for any physical depreciations
- Functional or economic obsolescence
- Source of cost estimates

Also for commercial or industrial buildings: Physical features designed for a specific use with costs given as a unit in place. For special use and industrial properties an analysis of property value in use and value in exchange.

**Guideline:** A letter from a contractor stating how much the structure cost to build or will cost to build will not be considered acceptable evidence.

Factual Error

A statement describing the nature of the factual error and how it affects the value of the property. Examples are: incorrect legal description, descriptive measurements, exemption status, property classification, etc.

Property Partially or Totally Destroyed

A fire department’s report, demolition permit, or other evidence must provide proof that the destruction occurred before the lien date of the tax year in question.

Inequity of Assessment

An appeal of assessment equity may be accepted where the appellant provides proof of systematic and intentional discrimination.
R884. Tax Commission, Property Tax.
R884-24P. Property Tax.

(1)(a) "Factual error" means an error that is:
   (i) objectively verifiable without the exercise of discretion, opinion, or judgment;
   (ii) demonstrated by clear and convincing evidence; and
   (iii) agreed upon by the taxpayer and the assessor.

(b) Factual error includes:
   (i) a mistake in the description of the size, use, or ownership of a property;
   (ii) a clerical or typographical error in reporting or entering the data used to establish valuation or equalization;
   (iii) an error in the classification of a property that is eligible for a property tax exemption under:
      (A) Section 59-2-103; or
      (B) Title 59, Chapter 2, Part 11;
   (iv) an error in the classification of a property that is eligible for assessment under Title 59, Chapter 2, Part 5;
   (v) valuation of a property that is not in existence on the lien date; and
   (vi) a valuation of a property assessed more than once, or by the wrong assessing authority.

(c) Factual error does not include:
   (i) an alternative approach to value;
   (ii) a change in a factor or variable used in an approach to value; or
   (iii) any other adjustment to a valuation methodology.

(2) To achieve standing with the county board of equalization and have a decision rendered on the merits of the case, the taxpayer shall provide the following minimum information to the county board of equalization:
   (a) the name and address of the property owner;
   (b) the identification number, location, and description of the property;
   (c) the value placed on the property by the assessor;
   (d) the taxpayer's estimate of the fair market value of the property;
   (e) evidence or documentation that supports the taxpayer's claim for relief; and
   (f) the taxpayer's signature.

(3) If the evidence or documentation required under Subsection (2)(e) is not attached, the county will notify the taxpayer in writing of the defect in the claim and permit at least ten calendar days to cure the defect before dismissing the matter for lack of sufficient evidence to support the claim for relief.

(4) If the taxpayer appears before the county board of equalization and fails to produce the evidence or documentation described under Subsection (2)(e) and the county has notified the taxpayer under Subsection (3), the county may dismiss the matter for lack of evidence to support a claim for relief.

(5) If the information required under Subsection (2) is supplied, the county board of equalization shall render a decision on the merits of the case.
(6) The county board of equalization may dismiss an appeal for lack of jurisdiction when the claimant limits arguments to issues not under the jurisdiction of the county board of equalization.

(7) The county board of equalization shall prepare and maintain a record of the appeal.
   (a) For appeals concerning property value, the record shall include:
      (i) the name and address of the property owner;
      (ii) the identification number, location, and description of the property;
      (iii) the value placed on the property by the assessor;
      (iv) the basis for appeal stated in the taxpayer's appeal;
      (v) facts and issues raised in the hearing before the county board that are not clearly evident from the assessor's records; and
      (vi) the decision of the county board of equalization and the reasons for the decision.
   (b) The record may be included in the minutes of the hearing before the county board of equalization.

(8)(a) The county board of equalization shall notify the taxpayer in writing of its decision.
   (b) The notice required under Subsection (8)(a) shall include:
      (i) the name and address of the property owner;
      (ii) the identification number of the property;
      (iii) the date the notice was sent;
      (iv) a notice of appeal rights to the commission; and
      (v) a statement of the decision of the county board of equalization; or
      (vi) a copy of the decision of the county board of equalization.

(9) A county shall maintain a copy of a notice sent to a taxpayer under Subsection (8).

(10) If a decision affects the exempt status of a property, the county board of equalization shall prepare its decision in writing, stating the reasons and statutory basis for the decision.

(11) Decisions by the county board of equalization are final orders on the merits.

(12) Except as provided in Subsection (14), a county board of equalization shall accept an application to appeal the valuation or equalization of a property owner's real property that is filed after the time period prescribed by Section 59-2-1004(2)(a) if any of the following conditions apply:
   (a) During the period prescribed by Section 59-2-1004(2)(a), the property owner was incapable of filing an appeal as a result of a medical emergency to the property owner or an immediate family member of the property owner, and no co-owner of the property was capable of filing an appeal.
   (b) During the period prescribed by Section 59-2-1004(2)(a), the property owner or an immediate family member of the property owner died, and no co-owner of the property was capable of filing an appeal.
   (c) The county did not comply with the notification requirements of Section 59-2-919.1.
   (d) A factual error is discovered in the county records pertaining to the subject property.
   (e) The property owner was unable to file an appeal within the time period prescribed by Section 59-2-1004(2)(a) because of extraordinary and unanticipated circumstances that occurred during the period prescribed by Section 59-2-1004(2)(a), and no co-owner of the property was capable of filing an appeal.
(13) Appeals accepted under Subsection (12)(d) shall be limited to correction of the factual error and any resulting changes to the property's valuation.

(14) The provisions of Subsection (12) apply only to appeals filed for a tax year for which the treasurer has not made a final annual settlement under Section 59-2-1365.

(15) The provisions of this rule apply only to appeals to the county board of equalization. For information regarding appeals of county board of equalization decisions to the Commission, please see Section 59-2-1006 and R861-1A-9.

KEY: taxation, personal property, property tax, appraisals
Date of Enactment or Last Substantive Amendment: October 22, 2015
Notice of Continuation: January 3, 2012