

DAVIS COUNTY BOARD OF EQUALIZATION  
 REQUEST FOR REVIEW OF MARKET VALUE – MOBILE/MFG HOME  
 YEAR 2019



(Instructions and information are on the reverse side of this form.)

Please complete this form and return to:

Davis County Board of Equalization, Tax Administration Dept – **Physical:** 61 South Main Street, Room 101, Farmington, UT  
**Mailing Address:** P.O. Box 618, Farmington, UT 84025  
 Phone: (801) 451-3329. Fax: (801) 451-3511

**THE DEADLINE FOR FILING APPEALS IS 60 DAYS AFTER BILLING DATE OR MAY 15, 2019**

Property Owner Name			Property Record Number/MH Rec # (See Tax Notice)
Mailing Address			Day Time Telephone Number
City	State	Zip	Address of Property, (if different than mailing address)
Market Value (as shown on notice): \$			Owner(s) Statement of Fair Market Value * (as of January 1), required by Law: \$

**BASIS FOR APPEAL AND REQUIRED DOCUMENTATION:**

My statement of value shown above is based on **one or more** of the following: (Please check appropriate boxes)

- A. Purchase of the property since January 1, 2018. Attach copy of closing or settlement statements from purchase **signed by the title or financing company**. The purchase statement must include either an appraisal or a minimum of three comparable sales from which the sale price was derived. Submitting a copy of the full appraisal will probably strengthen your appeal.
- B. Professional Fee Appraisal completed since January 1, 2018 Attach a copy of the full Appraisal.
- C. Sales of three (3) or more comparable properties sold as close as possible to January 1, 2019. (Provide all details possible.)
- D. Factual error in Assessor’s data. Please provide full description of error with supporting evidence. You must still include your requested opinion of value and support this value with evidence.

“FAIR MARKET VALUE” IS DEFINED AS THE AMOUNT AT WHICH A 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” IN ORDER TO HAVE THE VALUE REDUCED.

I CERTIFY THAT ALL STATEMENTS HEREIN AND/OR ATTACHMENTS ARE TRUE, CORRECT, AND COMPLETE AND THAT ALL ELEMENTS AFFECTING FAIR MARKET VALUE HAVE BEEN IDENTIFIED.

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

AUTHORIZATION TO REPRESENT OWNER:  Attorney  Agent  Other (explain) \_\_\_\_\_

Representative Name: \_\_\_\_\_

Business Name: \_\_\_\_\_

Business Address: \_\_\_\_\_

Business Phone: \_\_\_\_\_ State License No. \_\_\_\_\_

I hereby authorize the above-named person to represent me before the Davis County Board of Equalization in appealing the above listed property. I acknowledge receipt of a copy of all documentation submitted with the appeal.

STATE OF UTAH, COUNTY OF DAVIS Owners Signature \_\_\_\_\_

Subscribed and sworn before me by \_\_\_\_\_

This \_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_.

(Notary) \_\_\_\_\_ Seal

## DAVIS COUNTY BOARD OF EQUALIZATION - FILING INSTRUCTIONS

**Appeal Applications** – Your application and all supporting facts must be filed or postmarked with the Davis County Board of Equalization no later than 5:00 p.m. on or before MAY 15, 2019. Applications are accepted at the Tax Administration Dept. -Room 101, Administration Building, Farmington, Utah. Each property record number requires a separate application. Incomplete applications will be returned.

**Owner(s) Statement of Value** – In the blank provided on the previous side, \*fill in the value that you are asking be placed on the property for 2019.

**Submit Notice** – A copy of your current “Tax Notice” must be included with this application.

**Basis for Adjustment** – The valuation appeal process has been established to consider matters related to the valuation (market value) of property for tax purposes. The amount of tax owed and issues other than valuation cannot be considered. Only current year market values can be appealed.

**Burden of Proof** – You must present evidence to support your claim that the assessor’s market value on your property is incorrect. All evidence should be submitted with the filing of this appeal and must support the value as of January 1, 2019. If the information is not submitted within the allowed time frame, your request for adjustment will be dismissed.

### ADDITIONAL INSTRUCTIONS AND INFORMATION

**Falsifying Evidence** – An appellant or representative found to be misrepresenting, concealing, or falsifying information is subject to criminal prosecution as set forth by law. (UCA 59-2-309, 86-8-501, 502, 503, 504.)

**Basis for Appeal** – This section asks for information that supports a different value for this tax year. The term “recent” means 2018 or 2019. Documentation that is older than that is outdated.

**Authorization to Represent Owner** – The signed, notarized “Authorization to Represent Owner” portion of the application must be completed if a representative is appealing the market value of your property on your behalf. Failure to obtain timely representation is not grounds for complaint subsequent to the filing deadline.

### PAYMENT OF TAXES – PLEASE NOTE CAREFULLY

- The Board of Equalization has discretion to raise as well as lower value based on the facts presented.
- If the taxes are paid, and the decision of the appeal subsequently reduces the value and taxes, a refund will be issued.

**MAIL OR DELIVER COMPLETED FORMS TO:**  
DAVIS COUNTY BOARD OF EQUALIZATION  
TAX ADMINISTRATION DEPT  
61 SOUTH MAIN STREET, ROOM 101  
P.O. BOX 618, FARMINGTON, UT 84025

**FILE ON OR BEFORE MAY 15, 2019**

BLANK FORMS ARE AVAILABLE AT THE ABOVE ADDRESS OR THIS FORM MAY BE DUPLICATED.