

**DAVIS COUNTY BOARD OF EQUALIZATION
REQUEST FOR REVIEW OF MARKET VALUE FOR YEAR 2019**



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

For office use only: Application No. _____

Please complete this form and return to:

Davis County Board of Equalization, Tax Admin Office-Room 101, P.O. Box 618, Farmington, UT 84025-0618

Phone: 801-451-3329 or 3332 Fax 801-451-3511

The Deadline for filing appeals is: September 16, 2019	
Property Owner Name	Property Serial Number (See Valuation Notice)
Mailing Address	Day Time Telephone Number
City, State, Zip	Location of Property If different than mailing address
Type of Property [] Residential [] Commercial [] Vacant Land [] Other	
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:

I am aware that the effective date for the market value I am appealing is **January 1, 2019** and I understand that the evidence that is closest to that date will receive the most weight in considering this appeal. My statement of value for January 1, 2019 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 company**. If an appraisal was made for the sale, submitting a copy of the full appraisal will probably strengthen your appeal.

[] **B.** Professional Fee Appraisal completed since January 1, 2018. Attached full copy of the Appraisal.

[] **C.** Sales of at least three comparable properties that are: 1) similar to the property being appealed in terms of age, size, style, quality, condition, etc., 2) located in close proximity to the property (same subdivision if possible).

[] **D.** Income Approach to Value. Minimum requirements are a rent roll, an income and expense statement, operating statement or a profit and loss statement (for the property and not the business using the property). Be prepared to show how rents or income from the property compare to market rents. If the property is owner occupied you may submit rents from three comparable properties.

[] **E.** Factual error is defined as: An error that is objectively verifiable without the exercise of discretion, opinion, or judgement and demonstrated by clear and convincing evidence. (R884-24P-66) Please provide full description of error with supporting evidence.

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.

**** "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 TO BUY OR SELL AND BOTH HAVING REASONABLE KNOWLEDGE OF THE RELEVANT FACTS. (SECTION 59-2-102[13]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 OR AGENT: _____ DATE: _____

AUTHORIZATION TO REPRESENT OWNER: [] Attorney [] Agent [] Other (explain)	Business Name
Representative 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 for this hearing. I acknowledge receipt of a copy of **IMPORTANT NOTICES** printed.

PLEASE NOTARIZE:

Owner Signature: _____

DAVIS COUNTY BOARD OF EQUALIZATION – FILING INSTRUCTIONS

Board applications – Your application and all supporting facts must be filed or postmarked with the Davis County Board of Equalization “Board” no later than the date printed on the 2019 Notice of Property Market Valuation. Applications are accepted at the Tax Admin Office-Room 101, County Administration Building, 61 South Main Street, Farmington, Utah. Each property serial number requires a separate application. Evidence needs to be included with application. Incomplete applications will be dismissed.

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

Submit notice – A copy of your current “Notice of Valuation and Tax Change” must be included with this application.

Basis for Adjustment – The Davis County Board of Equalization 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 by the Board. Only current year total market value can be appealed. If you have a State Tax Commission appeal pending from a previous year, you must still file a timely appeal with the Board to appeal current year’s values.

Burden of Proof – You must present evidence to the Board 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 Jan. 1, 2019. If you fail to present such facts, the Board will issue a “Notice of Intent to Dismiss the Appeal” which allows you 10 calendar days to submit the information requested by the Board. If the information is not submitted within the allowed timeframe, your request for adjustment will be dismissed.

Qualified Real Property – A qualified real property is real property subject to appeal in the current year and 1) was appealed in the previous year and had its value lowered; and 2) was NOT improved (e.g. renovations, additions) in the previous year.

ADDITIONAL INSTRUCTIONS AND INFORMATION

Falsifying Evidence – An appellant or representative found to be misrepresenting, concealing, or falsifying information is subject to penalty as set forth by law. (UCA 59-2-309(2))

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 considered 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. A Business representative must include a legal, valid state license number. 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.
- A Tax Notice will be mailed by October 31, 2019. If you have not received a decision by the November 30, 2019 due date, you should pay the tax as originally billed, if not, penalties and interest will be applied as provided by law.
- If taxes are paid, and the decision of the Board subsequently reduces the value and taxes, a refund will be issued.

MAIL OR DELIVER COMPLETED FORMS TO:
DAVIS COUNTY BOARD OF EQUALIZATION
TAX ADMIN OFFICE-ROOM 101, P.O. BOX 618
FARMINGTON, UT 84025-0618

FILE ON OR BEFORE THE DATE PRINTED ON THE 2019 NOTICE OF PROPERTY MARKET VALUATION

BLANK FORMS ARE AVAILABLE AT www.daviscountyutah.gov/tax-administration/appeals