

Bill file 0154 (09/18/2012 Draft)
PROPERTY TAX AND APPRAISER AMENDMENTS

INTERIM COMMITTEE AMENDMENTS

SEPTEMBER 18, 2012 10:24 AM

Representative Gage Froerer proposes the following amendments:

1. Page 1, Line 10: After Line 10 insert:
 - ▶ addresses the consideration and weighing of evidence in a property tax appeal;

2. Page 1, Line 25: After Line 25 insert:
 - 59-2-1004 (Effective 01/01/13)**, as last amended by Laws of Utah 2012, Chapter 85
 - 59-2-1006**, as last amended by Laws of Utah 1992, Chapter 288

3. Page 1, Line 32: After Line 32 insert:

Section 1. Section **59-2-1004 (Effective 01/01/13)** is amended to read:

59-2-1004 (Effective 01/01/13). Appeal to county board of equalization -- Real property -- Time period for appeal -- Decision of board -- Extensions approved by commission -- Appeal to commission.

(1) (a) A taxpayer dissatisfied with the valuation or the equalization of the taxpayer's real property may make an application to appeal by:

 - (i) filing the application with the county board of equalization within the time period described in Subsection (2); or
 - (ii) making an application by telephone or other electronic means within the time period described in Subsection (2) if the county legislative body passes a resolution under Subsection (5) authorizing applications to be made by telephone or other electronic means.

(b) The contents of the application shall be prescribed by rule of the county board of equalization.

(2) (a) Except as provided in Subsection (2)(b), for purposes of Subsection (1), a taxpayer shall make an application to appeal the valuation or the equalization of the taxpayer's real property on or before the later of:

- (i) September 15 of the current calendar year; or
 - (ii) the last day of a 45-day period beginning on the day on which the county auditor mails the notice under Section 59-2-919.1.
- (b) Notwithstanding Subsection (2)(a), in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission shall make rules providing for circumstances under which the county board of equalization is required to accept an application to appeal that is filed after the time period prescribed in Subsection (2)(a).
- (3) The owner shall include in the application under Subsection (1)(a)(i) the owner's estimate of the fair market value of the property and any evidence which may indicate that the assessed valuation of the owner's property is improperly equalized with the assessed valuation of comparable properties.

(4) In reviewing evidence submitted to the county board of equalization by an owner or a county assessor, the county board of equalization shall consider and weigh:

- (a) the accuracy, reliability, and comparability of the evidence presented by the owner or county assessor;**
- (b) if submitted, the sales price of relevant property that was under contract for sale as of the lien date but for which the sale closed after the lien date;**
- (c) if submitted, the sales offering price of property that was offered for sale as of the lien date but did not sell, including considering and weighing the amount of time for which and manner in which the property was offered for sale; and**
- (d) if submitted, other evidence that is relevant to determining the fair market value of the property.**

- ~~{(4)}~~ **(5)** (a) The county board of equalization shall meet and hold public hearings as prescribed in Section 59-2-1001.
- (b) The county board of equalization shall make a decision on each appeal filed in accordance with this section within a 60-day period after the day on which the application is made.
- (c) The commission may approve the extension of a time period provided for in Subsection ~~{(4)}~~ **(5)** (b) for a county board of equalization to make a decision on an appeal.
- (d) The decision of the board shall contain a determination of the valuation of the property based on fair market value, and a conclusion that the fair market value is properly equalized with the

assessed value of comparable properties.

(e) If no evidence is presented before the county board of equalization, it will be presumed that the equalization issue has been met.

(f) (i) If the fair market value of the property that is the subject of the appeal deviates plus or minus 5% from the assessed value of comparable properties, the valuation of the appealed property shall be adjusted to reflect a value equalized with the assessed value of comparable properties.

(ii) Subject to Sections 59-2-301.1, 59-2-301.2, 59-2-301.3, and 59-2-301.4, equalized value established under Subsection

~~{(4)}~~ (5) (f)(i) shall be the assessed value for property tax purposes until the county assessor is able to evaluate and equalize the assessed value of all comparable properties to bring them all into conformity with full fair market value.

~~{(5)}~~ (6) If any taxpayer is dissatisfied with the decision of the county board of equalization, the taxpayer may file an appeal with the commission as prescribed in Section 59-2-1006.

~~{(6)}~~ (7) A county legislative body may pass a resolution authorizing taxpayers owing taxes on property assessed by that county to file property tax appeals applications under this section by telephone or other electronic means.

Section 2. Section **59-2-1006** is amended to read:

59-2-1006. Appeal to commission -- Duties of auditor -- Decision by commission.

(1) Any person dissatisfied with the decision of the county board of equalization concerning the assessment and equalization of any property, or the determination of any exemption in which the person has an interest, may appeal that decision to the commission by filing a notice of appeal specifying the grounds for the appeal with the county auditor within 30 days after the final action of the county board.

(2) The auditor shall:

(a) file one notice with the commission;

(b) certify and transmit to the commission:

(i) the minutes of the proceedings of the county board of equalization for the matter appealed;

(ii) all documentary evidence received in that proceeding; and

(iii) a transcript of any testimony taken at that proceeding that was

preserved; and

(c) if the appeal is from a hearing where an exemption was granted or denied, certify and transmit to the commission the written decision of the board of equalization as required by Section 59-2-1102.

(3) In reviewing the county board's decision, the commission may:

(a) admit additional evidence;

(b) issue orders that it considers to be just and proper; and

(c) make any correction or change in the assessment or order of the county board of equalization.

(4) In reviewing evidence submitted to the commission by an owner or a county, the commission shall consider and weigh:

(a) the accuracy, reliability, and comparability of the evidence presented by the owner or county;

(b) if submitted, the sales price of relevant property that was under contract for sale as of the lien date but for which the sale closed after the lien date; and

(c) if submitted, the sales offering price of property that was offered for sale as of the lien date but did not sell, including considering and weighing the amount of time for which and manner in which the property was offered for sale; and

(d) if submitted, other evidence that is relevant to determining the fair market value of the property.

~~{(4)}~~ (5) In reviewing the county board's decision, the commission shall adjust property valuations to reflect a value equalized with the assessed value of other comparable properties if:

(a) the issue of equalization of property values is raised; and

(b) the commission determines that the property that is the subject of the appeal deviates in value plus or minus 5% from the assessed value of comparable properties.

~~{(5)}~~ (6) The commission shall decide all appeals taken pursuant to this section not later than March 1 of the following year for real property and within 90 days for personal property, and shall report its decision, order, or assessment to the county auditor, who shall make all changes necessary to comply with the decision, order, or assessment.

Renumber remaining sections accordingly.

4. *Page 2, Lines 51-52:*

Delete Lines 51-52