

Superseded 5/12/2015

59-2-1017 Property tax appeal assistance.

- (1) As used in this section:
 - (a) "Licensed appraiser" means an appraiser licensed in accordance with Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act.
 - (b) "Opinion of value" means an estimate of fair market value that:
 - (i) is made by a licensed appraiser; and
 - (ii) complies with the Uniform Standards of Professional Appraisal Practice promulgated by the Appraisal Standards Board as described in 12 U.S.C. Sec. 3339.
 - (c) "Present evidence" means to present information:
 - (i) to a county board of equalization or the commission; and
 - (ii) related to a property tax appeal made in accordance with this part.
 - (d) "Price estimate" means an estimate:
 - (i) of the price that property would sell for; and
 - (ii) that is not an opinion of value.
 - (e) "Provide property tax information" means to provide information related to a property tax appeal made in accordance with this part to another person.
- (2) Subject to the other provisions of this section, a person may:
 - (a) present evidence in a property tax appeal on behalf of another person after obtaining permission from that other person; or
 - (b) provide property tax information to another person.
- (3) For purposes of Subsection (2):
 - (a) only a person who is a licensed appraiser may present or provide an opinion of value; and
 - (b) only a person who is not a licensed appraiser may present or provide a price estimate.
- (4)
 - (a) A licensed appraiser who presents evidence or provides property tax information in accordance with Subsection (2) is subject to Sections 61-2g-304, 61-2g-403, 61-2g-406, and 62-2g-407.
 - (b) A person who is not a licensed appraiser, who presents evidence or provides property tax information in accordance with Subsection (2):
 - (i) is subject to Section 61-2g-407; and
 - (ii) if the person charges a contingent fee, is subject to Section 61-2g-406.
- (5) A county board of equalization or the commission may evaluate the reliability or accuracy of evidence presented or property tax information provided in accordance with Subsection (2).