

Effective 5/10/2016

59-2-1017 Property tax appeal assistance.

- (1) As used in this section:
 - (a) "Certified appraiser" means an appraiser certified in accordance with:
 - (i) Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act; or
 - (ii) the law of a jurisdiction in the United States.
 - (b) "Licensed appraiser" means an appraiser licensed in accordance with:
 - (i) Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act; or
 - (ii) the law of a jurisdiction in the United States.
 - (c) "Opinion of value" means an estimate of fair market value that:
 - (i) is made by a licensed appraiser or a certified appraiser; and
 - (ii) except as provided in Subsections (5) and (6), complies with the Uniform Standards of Professional Appraisal Practice promulgated by the Appraisal Standards Board as described in 12 U.S.C. Sec. 3339.
 - (d) "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.
 - (e) "Price estimate" means an estimate:
 - (i) of the price that property would sell for; and
 - (ii) that is not an opinion of value.
 - (f) "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 licensed appraiser or a certified appraiser may present or provide an opinion of value; and
 - (b) a licensed appraiser or a certified appraiser may not present or provide a price estimate.
- (4) A licensed appraiser or a certified appraiser may, in accordance with Subsection (2), provide services regarding a property tax appeal as follows:
 - (a) present or provide an opinion of value; or
 - (b) provide consultation services, including presenting evidence or providing property tax information.
- (5)
 - (a) A licensed appraiser or a certified appraiser who presents or provides an opinion of value in accordance with Subsection (2) shall comply with all applicable laws and regulations, including Sections 61-2g-304, 61-2g-403, 61-2g-406, and 61-2g-407.
 - (b) A licensed appraiser or a certified appraiser who does not present or provide an opinion of value but who provides consultation services by presenting evidence or providing property tax information in accordance with Subsection (2) shall comply with all applicable laws and regulations, including Sections 61-2g-304, 61-2g-403, 61-2g-406, and 61-2g-407, except that the licensed appraiser or the certified appraiser may advocate for the client in a property tax appeal.
 - (c) A person who is not a licensed appraiser and not a certified 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.
- (6) A licensed appraiser or a certified appraiser may provide an opinion of value, present evidence, or provide tax information in a property tax appeal of the personal residence of the licensed appraiser or certified appraiser despite any personal bias.
- (7) 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 this section.

Amended by Chapter 384, 2016 General Session