

88 (6) The county board of equalization may make and enforce any rule which is
89 consistent with statute or commission rule, and necessary for the government of the board, the
90 preservation of order, and the transaction of business.

91 Section 2. Section **59-2-1004** is amended to read:

92 **59-2-1004. Appeal to county board of equalization -- Real property -- Time**
93 **period for appeal -- Decision of board -- Extensions approved by commission -- Appeal to**
94 **commission.**

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

97 (i) filing the application with the county board of equalization within the time period
98 described in Subsection (2); or

99 (ii) making an application by telephone or other electronic means within the time
100 period described in Subsection (2) if the county legislative body passes a resolution under
101 Subsection ~~§~~→ [(5)] (7) ←~~§~~ authorizing applications to be made by telephone or other electronic
101a means.

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

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

107 (i) September 15 of the current calendar year; or

108 (ii) the last day of a 45-day period beginning on the day on which the county auditor
109 mails the notice under Section 59-2-919.1.

110 (b) Notwithstanding Subsection (2)(a), in accordance with Title 63G, Chapter 3, Utah
111 Administrative Rulemaking Act, the commission shall make rules providing for circumstances
112 under which the county board of equalization is required to accept an application to appeal that
113 is filed after the time period prescribed in Subsection (2)(a).

114 (3) The owner shall include in the application under Subsection (1)(a)(i) the owner's
115 estimate of the fair market value of the property and any evidence which may indicate that the
116 assessed valuation of the owner's property is improperly equalized with the assessed valuation
117 of comparable properties.

118 (4) In reviewing evidence submitted to a county board of equalization by or on behalf

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

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

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

188 [~~5~~] (5) In reviewing the county board's decision, the commission shall adjust property
 189 valuations to reflect a value equalized with the assessed value of other comparable properties
 190 if:

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

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

194 [~~5~~] (6) The commission shall decide all appeals taken pursuant to this section not
 195 later than March 1 of the following year for real property and within 90 days for personal
 196 property, and shall report its decision, order, or assessment to the county auditor, who shall
 197 make all changes necessary to comply with the decision, order, or assessment.

198 Section 4. Section **59-2-1017** is enacted to read:

199 **59-2-1017. Property tax appeal assistance.**

200 (1) As used in this section:

201 (a) "Licensed appraiser" means an appraiser licensed in accordance with Title 61,
 202 Chapter 2g, Real Estate Appraiser Licensing and Certification Act.

203 (b) "Opinion of value" means an estimate of fair market value that ~~is~~ **is** :

204 (i) ~~is~~ **is** made by a licensed appraiser; and

205 (ii) complies with the Uniform Standards of Professional Appraisal Practice
 206 promulgated by the Appraisal Standards Board as described in 12 U.S.C. Sec. 3339.

207 (c) "Present evidence" means to present information:

208 (i) to a county board of equalization or the commission; and

209 (ii) related to a property tax appeal made in accordance with this part.

210 (d) "Price estimate" means an estimate:

211 (i) of the price that property would sell for; and