

Part 10 Equalization

59-2-1001 County board of equalization -- Public hearings -- Hearing officers -- Notice of decision -- Rulemaking.

- (1) The county legislative body is the county board of equalization and the county auditor is the clerk of the county board of equalization.
- (2) The county board of equalization shall adjust and equalize the valuation and assessment of the real and personal property within the county, subject to regulation and control by the commission, as prescribed by law. The county board of equalization shall meet and hold public hearings each year to examine the assessment roll and equalize the assessment of property in the county, including the assessment for general taxes of all taxing entities located in the county.
- (3)
 - (a) Except as provided in Subsection (3)(d), a county board of equalization may:
 - (i) appoint an appraiser licensed in accordance with Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act, as a hearing officer for the purpose of examining an applicant or a witness; or
 - (ii) appoint an individual who is not licensed in accordance with Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act, as a hearing officer for the purpose of examining an applicant or a witness if the county board of equalization determines that the individual has competency relevant to the work of a hearing officer, including competency in:
 - (A) real estate;
 - (B) finance;
 - (C) economics;
 - (D) public administration; or
 - (E) law.
 - (b) Except as provided in Subsection (3)(d), beginning on January 1, 2014, a county board of equalization may only allow an individual to serve as a hearing officer for the purposes of examining an applicant or a witness if the individual has completed a course the commission:
 - (i) develops in accordance with Subsection (3)(c)(i); or
 - (ii) approves in accordance with Subsection (3)(c)(ii).
 - (c)
 - (i) On or before January 1, 2014, the commission shall develop a hearing officer training course that includes training in property valuation and administrative law.
 - (ii) In addition to the course the commission develops in accordance with Subsection (3)(c)(i), the commission may approve a hearing officer training course provided by a county or a private entity if the course includes training in property valuation and administrative law.
 - (d) A county board of equalization may not appoint a person employed by an assessor's office as a hearing officer.
 - (e) A hearing officer shall transmit the hearing officer's findings to the board, where a quorum shall be required for final action upon any application for exemption, deferral, reduction, or abatement.
- (4) The clerk of the board of equalization shall notify the taxpayer, in writing, of any decision of the board. The decision shall include any adjustment in the amount of taxes due on the property resulting from a change in the taxable value and shall be considered the corrected tax notice.

- (5) During the session of the board, the assessor or any deputy whose testimony is needed shall be present and may make any statement or introduce and examine witnesses on questions before the board.
- (6) The county board of equalization may make and enforce any rule which is consistent with statute or commission rule and necessary for the government of the board, the preservation of order, and the transaction of business.

Amended by Chapter 180, 2013 General Session

59-2-1002 Change in assessment -- Force and effect -- Additional assessments -- Notice.

- (1) The county board of equalization shall use all information it may gain from the records of the county or elsewhere in equalizing the assessment of the property in the county or in determining any exemptions. The board may require the assessor to enter upon the assessment roll any taxable property which has not been assessed and any assessment made has the same force and effect as if made by the assessor before the delivery of the assessment roll to the county treasurer.
- (2) During its sessions, the county board of equalization may direct the assessor to:
 - (a) assess any taxable property which has escaped assessment;
 - (b) add to the amount, number, or quantity of property when a false or incomplete list has been rendered; and
 - (c) make and enter new assessments, at the same time cancelling previous entries, when any assessment made by the assessor is considered by the board to be incomplete or incorrect.
- (3) The clerk of the board of equalization shall give written notice:
 - (a) to all interested persons of the day fixed for the investigation of any assessment under consideration by the board at least 30 days before action is taken; and
 - (b) to the assessor of a valuation adjustment made in accordance with Subsection 59-2-301.4(2) or another adjustment under this section.

Amended by Chapter 248, 2013 General Session

59-2-1003 Power of county board to increase or decrease assessment.

- (1) The county board of equalization may, after giving notice as prescribed by any rules the commission makes in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, increase or decrease any assessment contained in any assessment book, so as to equalize the assessment of all classes of property under Section 59-2-103.
- (2) In accordance with any rules the commission makes in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the county board of equalization shall notify the assessor of an adjustment made in accordance with Subsection (1).

Amended by Chapter 85, 2012 General Session

59-2-1004 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 (7) 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 provides 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 a county board of equalization by or on behalf of 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 the county assessor;
 - (b) if submitted, the sales price of relevant property that was under contract for sale as of the lien date but sold 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.
- (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 (5)(b) for a county board of equalization to make a decision on an appeal.
 - (d) Unless the commission approves the extension of a time period under Subsection (5)(c), if a county board of equalization fails to make a decision on an appeal within the time period described in Subsection (5)(b), the county legislative body shall:
 - (i) list the appeal, by property owner and parcel number, on the agenda for the next meeting of the county legislative body that is held after the expiration of the time period described in Subsection (5)(b); and
 - (ii) hear the appeal at the meeting described in Subsection (5)(d)(i).
 - (e) 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.

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

Amended by Chapter 98, 2016 General Session

59-2-1004.5 Valuation adjustment for decrease in taxable value caused by a natural disaster.

- (1) For purposes of this section:
 - (a) "natural disaster" means:
 - (i) an explosion;
 - (ii) fire;
 - (iii) a flood;
 - (iv) a storm;
 - (v) a tornado;
 - (vi) winds;
 - (vii) an earthquake;
 - (viii) lightning;
 - (ix) any adverse weather event; or
 - (x) any event similar to an event described in this Subsection (1), as determined by the commission by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act; and
 - (b) "natural disaster damage" means any physical harm to property caused by a natural disaster.
- (2) Except as provided in Subsection (3), if, during a calendar year, property sustains a decrease in taxable value that is caused by natural disaster damage, the owner of the property may apply to the county board of equalization for an adjustment in the taxable value of the owner's property as provided in Subsection (4).
- (3) Notwithstanding Subsection (2), an owner may not receive the valuation adjustment described in this section if the decrease in taxable value described in Subsection (2) is:
 - (a) due to the intentional action or inaction of the owner; or
 - (b) less than 30% of the taxable value of the property described in Subsection (2) before the decrease in taxable value described in Subsection (2).
- (4)
 - (a) To receive the valuation adjustment described in Subsection (2), the owner of the property shall file an application for the valuation adjustment with the county board of equalization on or before the later of:

- (i) the deadline described in Subsection 59-2-1004(2); or
 - (ii) 45 days after the day on which the natural disaster damage described in Subsection (2) occurs.
- (b) The county board of equalization shall hold a hearing:
- (i) within 30 days of the day on which the application described in Subsection (4)(a) is received by the board of equalization; and
 - (ii) following the procedures and requirements of Section 59-2-1001.
- (c) At the hearing described in Subsection (4)(b), the applicant shall have the burden of proving, by a preponderance of the evidence:
- (i) that the property sustained a decrease in taxable value, that:
 - (A) was caused by natural disaster damage; and
 - (B) is at least 30% of the taxable value of the property described in this Subsection (4)(c)(i) before the decrease in taxable value described in this Subsection (4)(c)(i);
 - (ii) the amount of the decrease in taxable value described in Subsection (4)(c)(i); and
 - (iii) that the decrease in taxable value described in Subsection (4)(c)(i) is not due to the action or inaction of the applicant.
- (d) If the county board of equalization determines that the applicant has met the burden of proof described in Subsection (4)(c), the county board of equalization shall reduce the valuation of the property described in Subsection (4)(c)(i) by an amount equal to the decrease in taxable value of the property multiplied by the percentage of the calendar year remaining after the natural disaster damage occurred.
- (e) The decision of the board of equalization shall be provided to the applicant, in writing, within 30 days of the day on which the hearing described in Subsection (4)(b) is concluded.
- (5) An applicant that is dissatisfied with a decision of the board of equalization under this section may appeal that decision under Section 59-2-1006.

Amended by Chapter 382, 2008 General Session

59-2-1004.6 Tax relief for decrease in fair market value due to access interruption.

- (1) For purposes of this section "access interruption" means interruption of the normal access to or from property due to any circumstance beyond the control of the owner, including:
- (a) road construction;
 - (b) traffic diversion;
 - (c) an accident;
 - (d) vandalism;
 - (e) an explosion;
 - (f) fire;
 - (g) a flood;
 - (h) a storm;
 - (i) a tornado;
 - (j) winds;
 - (k) an earthquake;
 - (l) lightning;
 - (m) any adverse weather event; or
 - (n) any event similar to the events described in this Subsection (1), as determined by the commission by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.

- (2) Except as provided in Subsection (3), if, during a calendar year, property sustains a decrease in fair market value that is caused by access interruption, the owner of the property may apply to the county board of equalization for an adjustment in the fair market value of the owner's property as provided in Subsection (4).
- (3) Notwithstanding Subsection (2), an owner may not receive the tax relief described in this section if the decrease in fair market value described in Subsection (2) is due to the intentional action or inaction of the owner.
- (4)
 - (a) To receive the tax relief described in Subsection (2), the owner of the property shall file an application for tax relief with the county board of equalization on or before September 30.
 - (b) The county board of equalization shall hold a hearing:
 - (i) within 30 days of the day on which the application described in Subsection (4)(a) is received by the board of equalization; and
 - (ii) in the manner described in Section 59-2-1001.
 - (c) At the hearing described in Subsection (4)(b), the applicant shall have the burden of proving, by a preponderance of the evidence:
 - (i) that the property sustained a decrease in fair market value, during the applicable calendar year, that was caused by access interruption;
 - (ii) the amount of the decrease in fair market value described in Subsection (4)(c)(i); and
 - (iii) that the decrease in fair market value described in Subsection (4)(c)(i) is not due to the action or inaction of the applicant.
 - (d) If the county board of equalization determines that the applicant has met the burden of proof described in Subsection (4)(c), the county board of equalization shall reduce the valuation of the property described in Subsection (4)(c)(i) by an amount equal to the decrease in fair market value of the property multiplied by the portion of the calendar year that the fair market value of the property was decreased.
 - (e) The decision of the board of equalization shall be provided to the applicant, in writing, within 30 days of the day on which the hearing described in Subsection (4)(b) is concluded.
- (5) An applicant that is dissatisfied with a decision of the board of equalization under this section may appeal that decision under Section 59-2-1006.

Amended by Chapter 382, 2008 General Session

59-2-1005 Procedures for appeal of personal property valuation -- Time for appeal -- Hearing -- Decision -- Appeal to commission.

- (1)
 - (a) A taxpayer owning personal property assessed by a county assessor under Section 59-2-301 may make an appeal relating to the value of the personal property by filing an application with the county legislative body no later than:
 - (i) the expiration of the time allowed under Section 59-2-306 for filing a signed statement, if the county assessor requests a signed statement under Section 59-2-306; or
 - (ii) 60 days after the mailing of the tax notice, for each other taxpayer.
 - (b) A county legislative body shall:
 - (i) after giving reasonable notice, hear an appeal filed under Subsection (1)(a); and
 - (ii) render a written decision on the appeal within 60 days after receiving the appeal.
 - (c) If the taxpayer is dissatisfied with a county legislative body decision under Subsection (1)(b), the taxpayer may file an appeal with the commission in accordance with Section 59-2-1006.

- (2) A taxpayer owning personal property subject to a fee in lieu of tax or a uniform tax under Article XIII, Section 2 of the Utah Constitution that is based on the value of the property may appeal the basis of the value by filing an appeal with the commission within 30 days after the mailing of the tax notice.

Amended by Chapter 131, 2010 General Session

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 or on behalf of 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 the county;
 - (b) if submitted, the sales price of relevant property that was under contract for sale as of the lien date but sold 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.
- (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.
- (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.

Amended by Chapter 180, 2013 General Session

59-2-1007 Objection to assessment by commission -- Application -- Contents of application -- Amending an application -- Hearings -- Appeals.

- (1)
 - (a) Subject to the other provisions of this section, if the owner of property assessed by the commission objects to the assessment, the owner may apply to the commission for a hearing on the objection on or before the later of:
 - (i) June 1; or
 - (ii) 30 days after the date the commission mails the notice of assessment in accordance with Section 59-2-201.
 - (b) The commission shall allow an owner that meets the requirements of Subsection (1)(a) to be a party at a hearing under this section.
- (2) Subject to the other provisions of this section, a county that objects to the assessment of property assessed by the commission may apply to the commission for a hearing on the objection:
 - (a) for an assessment with respect to which the owner has applied to the commission for a hearing on the objection under Subsection (1), if the county applies to the commission to become a party to the hearing on the objection no later than 30 days after the date the owner applied to the commission for the hearing on the objection; or
 - (b) for an assessment with respect to which the owner has not applied to the commission for a hearing on the objection under Subsection (1), if the county:
 - (i) reasonably believes that the commission should have assessed the property for the current calendar year at a fair market value that is at least the lesser of an amount that is:
 - (A) 50% greater than the value at which the commission is assessing the property for the current calendar year; or
 - (B) 50% greater than the value at which the commission assessed the property for the prior calendar year; and
 - (ii) applies to the commission for a hearing on the objection no later than 30 days after the last day on which the owner could have applied to the commission for a hearing on the objection under Subsection (1).
- (3) Before a county may apply to the commission for a hearing under this section on an objection to an assessment, a majority of the members of the county legislative body shall approve filing an application under this section.
- (4)
 - (a) The commission shall allow a county that meets the requirements of Subsections (2) and (3) to be a party at a hearing under this section.
 - (b) The commission shall allow an owner to be a party at a hearing under this section on an objection to an assessment a county files in accordance with Subsection (2)(b).
- (5) An owner or a county shall include in an application under this section:
 - (a) a written statement:
 - (i) setting forth the known facts and legal basis supporting a different fair market value than the value assessed by the commission; and
 - (ii) for an assessment described in Subsection (2)(b), establishing the county's reasonable belief that the commission should have assessed the property for the current calendar year at a fair market value that is at least the lesser of an amount that is:
 - (A) 50% greater than the value at which the commission is assessing the property for the current calendar year; or

- (B) 50% greater than the value at which the commission assessed the property for the prior calendar year; and
 - (b) the owner's or county's estimate of the fair market value of the property.
- (6)
- (a) Except as provided in Subsection (6)(b), an owner's or a county's estimate on an application under this section of the fair market value of the property may be amended prior to the hearing as provided by rule.
 - (b) A county may not amend the fair market value of property under this Subsection (6) to equal an amount that is less than the lesser of:
 - (i) the value at which the commission is assessing the property for the current calendar year plus 50%; or
 - (ii) the value at which the commission assessed the property for the prior calendar year plus 50%.
 - (c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules governing the procedures for amending an estimate of fair market value under this Subsection (6).
- (7) In applying to the commission for a hearing on an objection under this section:
- (a) a county may estimate the fair market value of the property using a valuation methodology the county considers to be appropriate, regardless of:
 - (i) the valuation methodology used previously in valuing the property; or
 - (ii) the valuation methodology an owner asserts; and
 - (b) an owner may estimate the fair market value of the property using a valuation methodology the owner considers to be appropriate, regardless of:
 - (i) the valuation methodology used previously in valuing the property; or
 - (ii) the valuation methodology a county asserts.
- (8)
- (a) An owner who applies to the commission for a hearing in accordance with Subsection (1) shall, for the property for which the owner objects to the commission's assessment, file a copy of the application with the county auditor of each county in which the property is located.
 - (b) A county auditor who receives a copy of an application in accordance with Subsection (8)(a) shall provide a copy of the application to the county:
 - (i) assessor;
 - (ii) attorney;
 - (iii) legislative body; and
 - (iv) treasurer.
- (9)
- (a) On or before August 1, the commission shall conduct a scheduling conference with all parties to a hearing under this section.
 - (b) At the scheduling conference under Subsection (9)(a), the commission shall establish dates for:
 - (i) the completion of discovery;
 - (ii) the filing of prehearing motions; and
 - (iii) conducting a hearing on the objection to the assessment.
- (10)
- (a) The commission shall issue a written decision no later than 120 days after the later of the date:
 - (i) the hearing under this section is completed; or
 - (ii) all posthearing briefs are submitted.

- (b) If the commission does not issue a written decision on an objection to an assessment under this section within a two-year period after the date an application under this section is filed, the objection is considered to be denied, unless the parties stipulate to a different time period for resolving the objection.
 - (c) A party may appeal to the district court in accordance with Section 59-1-601 within 30 days after the date an objection is considered to be denied.
- (11) At the hearing on an objection under this section, the commission may increase, lower, or sustain the assessment if:
- (a) the commission finds an error in the assessment; or
 - (b) the commission determines that increasing, lowering, or sustaining the assessment is necessary to equalize the assessment with other similarly assessed property.
- (12)
- (a) The commission shall send notice of a commission action under Subsection (11) to a county auditor if:
 - (i) the commission proposes to adjust an assessment the commission made in accordance with Section 59-2-201;
 - (ii) the county's tax revenues may be affected by the commission's decision; and
 - (iii) the county is not a party to the hearing under this section.
 - (b) The written notice described in Subsection (12)(a):
 - (i) may be transmitted by:
 - (A) any form of electronic communication;
 - (B) first class mail; or
 - (C) private carrier; and
 - (ii) shall request the county to show good cause why the commission should not adjust the assessment by requesting the county to provide to the commission a written statement setting forth the known facts and legal basis for not adjusting the assessment within 30 days from the date of the written notice.
 - (c) If a county provides a written statement described in Subsection (12)(b) to the commission, the commission shall:
 - (i) hold a hearing or take other appropriate action to consider the good cause the county provides in the written statement; and
 - (ii) issue a written decision increasing, lowering, or sustaining the assessment.
 - (d) If a county does not provide a written statement described in Subsection (12)(b) to the commission within 30 days after the commission sends the notice described in Subsection (12)(a), the commission shall adjust the assessment and send a copy of the commission's written decision to the county.
- (13) Subsection (12) does not limit the rights of a county as provided in Subsections (2) and (4)(a).
- (14)
- (a) On or before the November 2018 interim meeting, the Revenue and Taxation Interim Committee shall study the process for a county to object to an assessment of property assessed by the commission.
 - (b) As part of the study required by Subsection (14)(a), the Revenue and Taxation Interim Committee shall determine whether to draft legislation to modify the process for a county to object to an assessment of property assessed by the commission.

Amended by Chapter 139, 2015 General Session

59-2-1008 Investigations by commission -- Assessment of escaped property -- Increase or decrease of assessed valuation.

- (1) Each year the commission shall conduct an investigation throughout each county of the state to determine whether all property subject to taxation is on the assessment rolls, and whether the property is being assessed at fair market value. When, after any investigation, it is found that any property which is subject to taxation is not assessed, then the commission shall direct the county assessor, the county board of equalization, or the county auditor, as it may determine, to enter the assessment of the escaped property.
- (2) If it is found that any property in any county is not being assessed at its fair market value, the commission shall, for the purpose of equalizing the value of property in the state, increase or decrease the valuation of the property in order to enforce the assessment of all property subject to taxation upon the basis of its fair market value, and shall direct the county assessor, the county board of equalization, or the county auditor, as it may determine, to correct the value of the property in a manner prescribed by the commission.
- (3) The county assessors, county boards of equalization, and county auditors shall make all increases or decreases as may be required by the commission to make the assessment of all property within the county conform to its fair market value.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1009 Equalization based on reports of county auditors.

Before July 7 the commission shall examine and compare the reports of the county auditors and shall equalize the assessment of the taxable property of the several counties of the state for the purpose of taxation.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1010 Statement of equalization to be sent to county auditors.

When the equalization among the several counties is completed, the commission shall transmit to each county auditor and to the state auditor a statement of the changes made by it in the assessment books of each county or any assessment contained in the book, which is prima facie evidence of the regularity of all proceedings of the commission resulting in the action which is the subject matter of the statement.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1011 Record of changes -- Form and contents of signed statement.

The county auditor shall make a record of all changes, corrections, and orders and before October 15 shall affix a signed statement to the record, subscribed by the auditor, in a form substantially as follows:

I, _____, do swear that, as county auditor of _____ county, I have kept correct minutes of all acts of the county board of equalization regarding alterations to the assessment rolls, that all alterations agreed to or directed to be made have been made and entered on the rolls, and that no changes or alterations have been made except those authorized by the board or the commission.

Amended by Chapter 86, 2000 General Session

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