

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