

Effective 5/10/2016

59-2-109 Burden of proof.

- (1) As used in this section, "assessing authority" means:
 - (a) the commission for property assessed under Part 2, Assessment of Property; and
 - (b) a county assessor for property assessed under Part 3, County Assessment.
- (2) Notwithstanding Section 59-1-604, in an action appealing the value of property assessed by an assessing authority, the assessing authority has the burden of proof before a board of equalization, the commission, or a court of competent jurisdiction, if the assessing authority presents evidence or otherwise asserts that the fair market value of the assessed property is greater than the value originally assessed by the assessing authority for that calendar year.

Enacted by Chapter 392, 2016 General Session