

**PROPERTY TAX APPEAL AMENDMENTS**

2001 GENERAL SESSION

STATE OF UTAH

**Sponsor: Curtis S. Bramble**

**This act modifies the Property Tax Act to extend the time period for appealing the valuation or equalization of real property assessed by a county and for a county board of equalization to make a decision on an appeal. This act requires the State Tax Commission to make rules providing circumstances under which a county is required to accept an application to appeal that is filed after the due date for filing appeals. The act makes technical changes.**

This act affects sections of Utah Code Annotated 1953 as follows:

AMENDS:

**59-2-1004**, as last amended by Chapter 217, Laws of Utah 1996

*Be it enacted by the Legislature of the state of Utah:*

Section 1. Section **59-2-1004** is amended to read:

**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 [~~an~~] the application with the county board of equalization [~~no later than 30 days after the day on which the county auditor mails the notice under Subsection 59-2-919(4)] within the time period described in Subsection (2); or~~

(ii) [~~applying~~] making an application by telephone or other electronic means within [~~30 days after the day on which the county auditor mails the notice under Subsection 59-2-919(4)] the time period described in Subsection (2) if the county legislative body passes a resolution under Subsection (5) 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 mails the notice under Subsection 59-2-919(4).

(b) Notwithstanding Subsection (2)(a), in accordance with Title 63, Chapter 46a, 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).

~~[(2)]~~ (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.

~~[(3)]~~ (4) (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 [render] make a decision on each appeal [no later than October 1. Any extension beyond October 1 shall first be approved by the] 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 (4)(b) for a county board of equalization to make a decision on an appeal.

~~[(b)]~~ (d) 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.

~~[(c)]~~ (e) If no evidence is presented before the county board of equalization, it will be presumed that the equalization issue has been met.

~~[(d)]~~ (f) (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) The equalized value established under Subsection (4)(f)(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.

~~[(4)]~~ (5) 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.

~~[(5)]~~ (6) 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.