

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 if there is a material variance in real property valuation. 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 -- Decision of board -- Extensions approved by commission -- Appeal to commission.

(1) (a) ~~[A]~~ Except as provided in Subsection (2), 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]~~ within a 30-day period beginning on the day on which the county auditor mails the notice under Subsection 59-2-919(4); or

(ii) ~~[applying]~~ making an application by telephone or other electronic means within ~~[30 days after]~~ a 30-day period beginning on the day on which the county auditor mails the notice under Subsection 59-2-919(4) 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) For purposes of this Subsection (2), for a parcel of real property:

(i) "material variance in real property valuation" means that the value of the parcel listed



on the valuation notice is 150% or more of the value of the parcel for the calendar year immediately preceding the current calendar year; and

(ii) "valuation notice" means the notice mailed to the taxpayer:

(A) in accordance with Subsection 59-2-919(4); and

(B) for the current calendar year.

(b) Notwithstanding Subsection (1), for a valuation notice mailed to a taxpayer on or after April 30, 2001, if there is a material variance in real property valuation the time periods described in Subsections (1)(a)(i) and (ii) for making an appeal are extended to a time period:

(i) beginning on the day on which the county auditor mails the notice under Subsection 59-2-919(4); and

(ii) ending on April 30 of the calendar year immediately after the current calendar year.

~~[(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:

(i) for applications to appeal made in accordance with the time period provided for in Subsection (1)(a)(i) or (ii), no later than October 1~~[- Any extension beyond October 1 shall first be approved by the]~~ of the current calendar year; and

(ii) for appeals allowed an extended time period for making an application to appeal in accordance with Subsection (2)(b), within a 60-day period after the day on which the application to appeal 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.

59 ~~[(4)]~~ (f) (i) If the fair market value of the property that is the subject of the appeal deviates
60 plus or minus 5% from the assessed value of comparable properties, the valuation of the appealed
61 property shall be adjusted to reflect a value equalized with the assessed value of comparable
62 properties.

63 (ii) The equalized value established under Subsection (4)(f)(i) shall be the assessed value
64 for property tax purposes until the county assessor is able to evaluate and equalize the assessed
65 value of all comparable properties to bring them all into conformity with full fair market value.

66 ~~[(4)]~~ (5) If any taxpayer is dissatisfied with the decision of the county board of
67 equalization, the taxpayer may file an appeal with the commission as prescribed in Section
68 59-2-1006.

69 ~~[(5)]~~ (6) A county legislative body may pass a resolution authorizing taxpayers owing
70 taxes on property assessed by that county to file property tax appeals applications under this
71 section by telephone or other electronic means.

Legislative Review Note
as of 1-29-01 5:03 PM

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel