

Senator Curtis S. Bramble proposes to substitute the following bill:

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 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.



26 (2) (a) Except as provided in Subsection (2)(b), for purposes of Subsection (1), a taxpayer
27 shall make an application to appeal the valuation or the equalization of the taxpayer's real property
28 on or before the later of:

29 (i) September 15 of the current calendar year; or

30 (ii) the last day of a 45-day period beginning on the day on which the county auditor mails
31 the notice under Subsection 59-2-919(4).

32 (b) Notwithstanding Subsection (2)(a), in accordance with Title 63, Chapter 46a, Utah
33 Administrative Rulemaking Act, the commission shall make rules providing for circumstances
34 under which the county board of equalization is required to accept an application to appeal that is
35 filed after the time period prescribed in Subsection (2)(a).

36 ~~[(2)]~~ (3) The owner shall include in the application under Subsection (1)(a)(i) the owner's
37 estimate of the fair market value of the property and any evidence which may indicate that the
38 assessed valuation of the owner's property is improperly equalized with the assessed valuation of
39 comparable properties.

40 ~~[(3)]~~ (4) (a) The county board of equalization shall meet and hold public hearings as
41 prescribed in Section 59-2-1001.

42 (b) The county board of equalization shall [render] make a decision on each appeal [no
43 later than October 1. Any extension beyond October 1 shall first be approved by the] filed in
44 accordance with this section within a 60-day period after the day on which the application is made.

45 (c) The commission may approve the extension of a time period provided for in Subsection
46 (4)(b) for a county board of equalization to make a decision on an appeal.

47 ~~[(b)]~~ (d) The decision of the board shall contain a determination of the valuation of the
48 property based on fair market value, and a conclusion that the fair market value is properly
49 equalized with the assessed value of comparable properties.

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

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

56 (ii) The equalized value established under Subsection (4)(f)(i) shall be the assessed value

57 for property tax purposes until the county assessor is able to evaluate and equalize the assessed
58 value of all comparable properties to bring them all into conformity with full fair market value.

59 [~~4~~] (5) If any taxpayer is dissatisfied with the decision of the county board of
60 equalization, the taxpayer may file an appeal with the commission as prescribed in Section
61 59-2-1006.

62 [~~5~~] (6) A county legislative body may pass a resolution authorizing taxpayers owing
63 taxes on property assessed by that county to file property tax appeals applications under this
64 section by telephone or other electronic means.