

*Salt Lake County
Board of Equalization*

*Administrative Rules
2016*

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I. GENERAL PROVISIONS

A. Purpose and Application of Rules

1. To establish internal policies and procedures governing the conduct of the Board of Equalization and other participating offices in the Board's constitutional and statutory mandate to adjust and equalize the valuation and assessment of real and personal property within the County subject to regulation and control by the Utah State Tax Commission as prescribed by law. In applying these rules, special consideration and allowance may be given to homeowners to increase their understanding of the assessment and valuation process and to help clarify their positions. Property owners should be made aware of the right to access and review public, non-confidential information regarding their property's assessment. Professionals, i.e., appraisers, tax representatives, agents, attorneys, and real estate professionals are expected to understand the property tax process and act in accordance with their professional status.
2. These rules incorporate herein by reference the provisions and administrative procedures set forth in Utah Code Ann. Sections 59-2-1001 through 1006 (Equalization); Utah Administrative Code Section R884-24P-66 (County Board of Equalization Procedures and Appeals) and Utah State Tax Commission Standards of Practice (Procedures and Guidelines for Boards of Equalization). All procedural matters governed by law are to be conducted in strict accordance with the applicable statutes and administrative rules.

B. Participating Offices

1. County Council

The County Council is the Board of Equalization (Board or BoE). The Board sets policy and makes all final decisions based on its findings or findings made by hearing officers appointed by the Board. It may make and enforce any rule which is consistent with statute or State Tax Commission rule and necessary for the government of the Board, the preservation of order, and the transaction of business.

2. Tax Administration

The Tax Administration Office is designated staff to the County Council on tax matters. This office administers the Board, directs the hearing process, establishes policies and procedures, coordinates operations, and monitors the appeals process. The Tax Administration Office carries out general operations and administrative matters for the Board as described under these rules except as delegated by statute to other elected offices or reserved for the Board.

3. Auditor

The County Auditor by statute serves as the Clerk of the Board (Clerk) with the primary responsibility to maintain the records of the Board. The Clerk shall manage the application process for appeals, provide forms, and mail notices. The Clerk is to ensure that proper procedural standards have been followed for decisions issued by the Board. In addition, the Clerk may schedule hearings, provide logistical support, ensure timely completion of the application process, implement policies and procedures, and serve in other capacities as designated by the Board.

4. District Attorney

- a. The District Attorney serves as legal counsel to the participating offices and provides formal opinions, advice, and recommendations on all legal matters referred to it by the participating offices.

- b. All applications based entirely or in part on legal issues may be referred to the District Attorney for review.

5. Assessor

- a. The County Assessor establishes the original valuation and may be required to attend the hearings and to provide testimony and evidence in defense of any valuation under appeal. The Assessor may meet informally with appellants to review appeals challenging the property assessment, and may recommend adjustments to the Board where appropriate.
- b. The Assessor collects taxes including penalties and interest for personal property in accordance with decisions of the Board.

6. Treasurer

The County Treasurer collects taxes including penalties and interest on real property in accordance with Board valuation and assessment adjustments.

7. Recorder

The County Recorder provides documents and information on issues that involve legal descriptions of real property.

C. Authority of the Board of Equalization

1. The Board may appoint hearing officers to examine appellants and witnesses. Each hearing officer must complete the training required by UCA §59-2-1001(3)(b). The hearing officers shall transmit their written findings as a recommendation to the Board for final action. The Board may also delegate to hearing officers or its staff specific duties and functions to be performed in accepting, processing, and recommending appropriate actions on appeals to the Board for its approval. No office or party may act for the Board or its staff in any matter at issue under this rule unless authorized in this rule or by an action of the Board. However, no office may act for the Board where statutory authority is granted solely to the Board.
2. Except as noted below in paragraph C.4, the Board only has jurisdiction to hear current matters arising while the Board is in session, including clerical errors and omissions, greenbelt assessment and rollback appeals, escaped property appendix roll appeals, privilege tax issues, residential exemption issues, and legal matters. The Board may not adjust taxes or rule on matters assigned by law expressly to the County Council.
3. While it is in session the Board may initiate an action or take jurisdiction over an assessment or exemption that is in error, or any assessment where an adjustment is necessary for equalization. In the event the Board takes jurisdiction pursuant to this paragraph, the clerk shall notify all interested persons consistent with UCA §59-2-1002.
4. The Board may increase or decrease any valuation that is properly before it or uphold the original assessment.
5. The Board may be reconvened for prior years upon request to and approval by the State Tax Commission for the following reasons:
 - a. Improper notice of right to appeal or hearing;
 - b. Failure to provide opportunity for a hearing; or
 - c. Extenuating circumstances as determined by the Board which denied due process or prevented reasonable and timely filing by the appellant.

II. APPLICATION

A. Filing on Current Matters

An application may be filed only on a current matter arising while the Board is in session. Each tax year stands on its own with respect to application procedures. The Board only has jurisdiction over matters filed for the current tax year. The existence of an appeal to the Board, the State Tax Commission, or a court of competent jurisdiction for a prior year shall not constitute an appeal of the current year's value.

B. Filing Dates for Real and Personal Property

Except as provided by UAC § R884-24-66(13) for late filed real property appeals, all applications, whether initiated by a property owner or a participating office, must be filed on or before statutory closing dates and in accordance with UCA § 59-2-1004 (real property) and UCA § 59-2-1005 (personal property). An appeal is considered timely if postmarked no later than the statutory closing date or received on or before the statutory closing date if delivered in person.

C. Authorized Parties

1. Application may be made by any party with direct ownership or financial or legal interest in the property including:
 - a. The owner of the property or anyone authorized by the owner;
 - b. An attorney representing the owner or an authorized party;
 - c. A mortgage lender;
 - d. A contract holder or seller;
 - e. A property manager or employee of the owner;
 - f. A party with life tenancies in the property;
 - g. A party with fiduciary interest in title to the property; or
 - h. A tenant with full rights and responsibilities for payment of taxes.
2. Any agent representing a party listed under II.C.1 must have a signed authorization with a current date from the party identifying the property by address and parcel number and the current tax year under appeal.
3. The Assessor may petition the Board to take jurisdiction over an assessment or exemption that is in error or over any assessment where an adjustment is necessary for equalization.

D. Appraiser Registration and Certification

1. The licensing and registration requirements set forth in UCA § 61-2g-301 for appraisers in the State of Utah and the Uniform Standards of Professional Appraisal Practice (USPAP) shall apply in all Board Hearings.
2. Except as provided in UCA § 61-2g-301(2) licensure is required for anyone to prepare, for valuable consideration, an appraisal, an appraisal report, a certified appraisal report, or perform a consultation service relating to real estate or real property in this state.
 - a. Factual evidence which stands on its own without analysis is not considered an appraisal under UCA § 61-2g-102. Such evidence includes, but is not limited to:

- i. Real estate transactions and market data.
 - ii. Actual income and expense data.
 - iii. Professional or commercial reports and publications.
3. If a person licensed or certified under State law prepares a written consultation report or summary, letter of transmittal, or certification statement for a contingent fee, the person shall clearly state in the report, summary, letter of transmittal, or certification statement that the report is prepared under a contingent fee arrangement and disclose the terms of the arrangement.
(UCA § 61-2g-406).
 4. A person who submits a price estimate or property tax information consistent with UCA §59-2-1017 on behalf of another must disclose if he/she charges a contingent fee. A hearing officer may evaluate the reliability or accuracy of the price estimate and supporting fee arrangement.
 5. Property tax assistance provided by non-appraisers is subject to the provisions of UCA §59-2-1017.

E. Compliance

1. All applications, whether initiated by a property owner or a participating office, shall be reviewed by the Tax Administration Office for compliance with the requirements of this subsection. Minimum requirements include the following:
 - a. Owner's estimate of value as required under UCA § 59-2-1004. If a parcel contains both land and improvement(s), the owner's estimate of value must challenge the entire value and not just the individual component parts of either land or improvement.
 - b. Written application, submitted by an authorized party.
 - c. Supporting evidence as described in section III.
2. Applications may be deemed deficient and dismissed if they fail to meet the minimum requirements herein.
 - a. Deficiencies, other than an appraisal in progress, will be specified in a written notice of intent to dismiss which will be sent to the appellant allowing 10 working days to correct the deficiencies.
 - b. If the deficiency is not corrected within the required timeframe, the application may be dismissed. Responses which do not correct the specified deficiencies outlined in the written notice of intent to dismiss may also result in dismissal of the action.
 - c. If the evidentiary basis for an application is an appraisal in progress, a written notice of intent to dismiss will be sent to the appellant allowing 60 days to complete and submit the appraisal. Such application must contain a signed, written statement from the appraiser that he/she has been retained to complete the appraisal, a description of the property and the estimated date of completion. If the completed appraisal is not submitted within 60 days, the application may be dismissed. Any document submitted within this 60 day period that is not an appraisal as defined herein, may be excluded from evidence.
 - d. For purposes of Paragraph II.E., the term "appraisal" is defined in UCA § 61-2g-102(1)(C), and must be in writing and compliant with the Uniform Standards of Professional Appraisal Practice (USPAP).

3. If a party provides false information in an application, the application may be dismissed and the matter referred to the District Attorney for appropriate action.
4. Personal property valuation schedules may not be appealed to or amended by the Board. (R884-24P-33).
5. Age-based motor vehicle fees may not be appealed to the Board. These include passenger cars, light trucks, sport utility vehicles and vans, boats and personal watercraft, campers, snowmobiles and other off-highway recreational vehicles, and motorcycles. Value based motor vehicle fees may be appealed to the local board. (UCA § 59-2-1005).
6. Pursuant to § 59-2-307(3), if a property owner refuses to file the required personal property signed statement, the County Assessor shall:
 - a. Make a record of the failure to file;
 - b. Make an estimate of the value of the personal property owned, based on known facts and circumstances; and
 - c. Make a subsequent request by mail for the signed statement, informing the owner of the consequences of not filing a signed statement.
7. Once an estimate of value is fixed by the Assessor pursuant to § 59-2-307(3)(a)(i), it may not be reduced by the Board.

F. Notices

At the time of application, an appellant or an appellant's representative may elect to receive notices and communications relative to an appeal, including hearing notices and notices of intent to dismiss, by e-mail. However, notice of any final action that may affect further appeal rights will be made by mail rather than by e-mail.

III. EVIDENCE

- A. Basis for Appeal - An application must include supporting evidence based on the appellant's claim according to one or more of the categories listed below. The Board may request additional information as circumstances require.

The following are minimum requirements for real property appeals:

1. Purchase of the Subject Property Within One Year of January 1 of the Year Under Appeal – Documentation for any property type must include a closing or settlement statement prepared by an independent third party that identifies the contract sale price, the date of sale, the names of the buyer and seller, a description of the property, and the property location.
2. Market Approach (Comparable Sales, Listings) – An appellant's evidence may include recently sold comparable properties. Greatest consideration is given to relevant sales transpiring between July of the prior year and April of the current year. However, sales not reflecting fair market value shall be given less consideration. These comparable sales may include, if submitted, the sales price of a relevant property that was under contract for sale as of the lien date but sold after the lien date, and listings of properties that were offered for sale as of the lien date, but did not sell. Documentation for a sale of any property type must include:
 - a. Three sales where available, but up to five sales or listings is preferred;
 - b. Transaction information including date and price (terms);
 - c. Location data including address, neighborhood, zoning, etc.;

- d. Site data including property use, site improvements, lot size, and characteristics, etc.;
 - e. Description of improvements including age, square footage on each floor, basement and finish, bathrooms, special features, auto storage, etc.;
 - f. Rental information, if applicable; and
 - g. Source of information.
3. Price Estimate - An appellant may submit a price estimate. A price estimate is an estimate of the price for which a property would sell, and may not be prepared by a licensed appraiser.
 4. Professional Fee Appraisals with an Effective Date Within One Year of January 1 of the Tax Year Under Appeal – Documentation for all property types must include a complete copy of the appraisal report prepared by a licensed appraiser consistent with state law.
 5. Income Approach – Documentation for commercial properties, including apartments with three or more units, must include:
 - a. A rent roll and operating statement with all actual income and expense data for the prior year ending December 31. A supplemental 2-3 year operating history for the property may be necessary to establish accurate income valuation. If the property is leased, a copy of the lease agreement should be provided. Additional evidence is required for specific challenges to excess vacancy, collection loss, expenses, capitalization rate, or discount rates; or
 - b. Leases of three comparable properties including the location, description, age of lease, and type of lease if the property is owner occupied.
 - c. Any elements of the Assessor’s income approach that are unchallenged by the appellant may be deemed presumptively correct by the hearing officer.
 - d. Professional or commercial reports or publications may be used to challenge or support various components of an income valuation such as lease rate, vacancy, expenses, capitalization rates, etc.
 6. Cost Approach – Documentation for new commercial properties, special purpose industrial and commercial properties, or unique residential improvements valued using the cost approach must include:
 - a. Identification of all improvements including number, types, and use; and
 - b. Complete listing of actual costs of construction, hard and soft costs, ~~an~~ entrepreneurial profit, and ~~the~~ site value.
 - c. For construction work in progress and establishing the percent of completed construction as of the lien date for any type of improved property, pursuant to UAC § R884-24P-20:
 - i. Construction inspection reports from the municipality or jurisdictional authority where the property is located, showing dates of inspection and construction work completed.
 - ii. Percent of completion for residential properties shall be determined pursuant to R884-24P-20.E.2.(c)(1).
 7. Factual Errors – Documentation for all types of property must include:
 - a. A clearly identified factual error in the description of the land or improvements supported with any available evidence; and
 - b. Supporting evidence establishing that the error results in excessive valuation.

8. Contamination claim – For all types of property appeals the appellant must provide:
 - a. Documentation identifying the real property as having been placed on the National Priority List of the Environmental Protection Agency, as of the lien date; or
 - b. Documentation identifying the real property as having been a part of the Department of Environmental Quality’s Hazardous Substances Priority List pursuant to Utah Code Ann. § 19-6-311, as of the lien date; or
 - c. Documentation identifying the real property as, or as having been, a clandestine laboratory operation (illegal manufacturing of controlled substances) as defined in Utah Code Ann. § 58-37d-3, as of the lien date.
 - d. If the evidentiary requirements for a through c have been met, the following are also specifically required:
 - i. Demonstrate to what extent the site is contaminated with reliable, objective information which would include environmental audits, engineering studies, laboratory reports, or historical records;
 - ii. The contaminated site’s Case Worker’s name and telephone number, or the Project Manager’s name and telephone number, and the Facility Identification Number; and
 - iii. The scope of proposed site clean-up plans and the estimated cost of remediation, which is to include all alternative remediation methods and their related costs.
 - e. Any site with permitted releases, or permitted facilities for storage or disposal of hazardous substance approved by the Department of Environmental Quality, will not be considered contaminated by the Board.
 9. Stigma - If the appeal is to be based on stigma, the appellant must submit evidence which supports the real property’s market devaluation. This includes the following:
 - a. Comparable sold properties, which sold under the same or similar conditions; or
 - b. Income information relating to other income producing properties suffering the same or similar limitations; or
 - c. A professional fee appraisal.
 10. Legal Issues – Appellants must identify applicable laws and provide legal citations. All applications citing legal issues, including exemptions, will be referred to the District Attorney’s office. If there is also a valuation question, the application may be scheduled for a valuation hearing with a hearing officer.
 11. Equalization –Appellants must submit multiple highly comparable properties that demonstrate an undervaluation of these properties greater than 5% relative to the subject. Appellants must also specifically identify the relevant characteristics of the comparable properties that make them highly similar to the subject property, together with evidence establishing comparability and classification of the properties.
- B. Reasonable Timeliness - All market transactions and all information submitted as evidence must have occurred or be for a period within a reasonable time from the lien date in question. Any time adjustment must be clearly identified and supported.

- C. Exceptions:
 - 1. Time limitations on dates for appraisals, comparable sales, and other financial or economic data may be extended where the party submitting such evidence demonstrates that more current evidence is unavailable or not applicable; and
 - 2. The Board may, in its sole discretion, assist homeowners in meeting the minimum evidentiary requirements.
- D. The following are minimum requirements for personal property appeals:
 - 1. All appellants must identify the specific property subject to appeal, including makes, model numbers, year of purchase, etc., if applicable;
 - 2. Claims of extraordinary functional, physical, or economic obsolescence must be demonstrated and quantified by the appellant;
 - 3. Changes in classification must be documented by specific characteristics that would justify reclassification;
 - 4. Legal issues must include a legal brief which summarizes the appellant's legal arguments and supports the appellant's claims;
 - 5. Appraisals must be completed by qualified professionals and include a statement of qualifications;
 - 6. Where applicable, the level of trade at which a sale is found must be identified;
 - 7. Liquidation, quick-sale, wholesale, or auction data will generally not be considered fair market value documentation; and
 - 8. Claims concerning prior disposal of property must include source documents identifying the property and its disposition, including descriptions and disposal dates, tax returns, and asset depreciation schedules.

IV. PRELIMINARY REVIEW

- A. To facilitate the efficient flow of appeals through the Board, Tax Administration in conjunction with the Clerk and the Assessor may plan for the flow of appeals and hearings and issue scheduling orders. Such orders may set deadlines for the submission of evidence by the Assessor. The Assessor may apply to the Board for an extension of time to submit evidence, but must make such application prior to the original deadline.
- B. To facilitate the appeals process, Tax Administration may conduct an administrative review of an appeal prior to hearing and formally recommend a value adjustment to correct factual errors or to reflect fair market value. The formal recommendation shall become the Board's final decision.
- C. The Assessor's office may conduct an informal review of an appeal prior to hearing and recommend a value adjustment to correct factual errors or to reflect fair market value. In the absence of a stipulation, the Board shall make a proposed decision and the Clerk will notify the appellant of the action, providing 30 days to appeal the proposed decision. The proposed decision shall become the Board's final decision if the appellant fails to petition for formal hearing.
- D. If all affected parties agree and settle on value, a signed stipulation may be submitted to the Board. The stipulation form will include a statement that signing the stipulation waives all further rights of appeal to the Board, the State Tax Commission, or courts of competent jurisdiction.

V. HEARING

A. Convening Hearing

A hearing will be convened when Tax Administration determines that sufficient grounds exist to warrant a hearing, or upon request of either party following a proposed decision of the Board. Neither party is required to attend a hearing; however, failure to appear at a hearing after proper notice by the Clerk shall not be grounds to request a new hearing, or to reopen the appeal.

B. Notice

1. The Clerk shall provide written notice of any hearing to all interested parties and authorized agents or representatives at least 15 business days prior to the hearing unless all parties agree to an earlier time.
2. All requests for notices to be sent to an address other than that listed on County records for the mailing of the tax notice must be made in writing to the Clerk of the Board.
3. An appellant or the appellant's representative may elect to receive notice of hearing by e-mail.

C. Rescheduling Hearing

A hearing may be rescheduled once for good cause. Good cause includes the following: (i) medical appointment; (ii) out of state appointment; (iii) personal or family emergency; (iv) jury duty; or (v) County failure to comply with hearing notification requirements.

D. Submission of Evidence

1. An appellant or the appellant's representative may not submit any evidence after the initial filing except:
 - a. In response to a notice of intent to dismiss;
 - b. As rebuttal evidence. Rebuttal evidence may be submitted no later than 5 business days prior to the original hearing date, provided that such evidence is limited to sales and lease documents, financial statements, or other documentation that addresses specific direct evidence submitted by the assessor. Rebuttal evidence is limited to testimony or documents that directly respond to the evidence presented by the opposing party, but is otherwise not relevant by itself. The hearing officer may exclude from consideration any evidence submitted under this subparagraph that exceeds the narrow scope of rebuttal evidence or is untimely.
 - c. In response to a hearing officer's request for clarification;
 - d. In response to a request by the Board of Equalization to provide a complete document where an incomplete document was previously submitted;
 - e. When the parties stipulate to the admission of additional evidence not contained in the original filing;
 - f. In personal property hearings, at the discretion of the hearing officer additional evidence may be submitted up to ten business days prior to hearing.
2. A hearing brief may be submitted before or at hearing, but such brief may not contain additional evidence. It should only be used to detail the disputes at issue, and advocate the proper handling of those disputes.

3. The Assessor shall submit evidence as directed in a scheduling order. If a scheduling order is not issued for a particular appeal, the Assessor shall submit his evidence as soon as practicable. The Assessor shall submit its evidence to the Clerk. The Assessor may offer surrebuttal evidence at or prior to the hearing. Surrebuttal evidence is limited to testimony or documents that directly respond to the appellant's evidence, but is otherwise not relevant by itself. The hearing officer may exclude from consideration any surrebuttal evidence that exceeds the narrow scope of rebuttal evidence or is untimely.
4. A hearing officer may, at any time before a written decision, request clarification or verification of any evidence from any party.
5. Falsifying evidence by either party is expressly prohibited.

E. Ex Parte Communications

1. No party shall communicate ex parte with a hearing officer on matters relevant to the merits of an appeal for the purpose of influencing the outcome of the appeal. Discussions of procedural matters are not considered prohibited ex parte communications.
2. A hearing officer who receives ex parte communication relevant to the merits of a matter under appeal will disclose the communication to all parties and afford them an opportunity to comment. The communication will be placed into the case file.
3. Subsequent to hearing, a hearing officer may seek clarification of facts or evidence from either party. Such communication shall not be deemed an ex-parte communication.

F. Commercial Information

Commercial information will not be disclosed by any participant in a Board proceeding except as authorized by UCA § 59-1-404 and Tax Commission rule. Any commercial information disclosed during a Board proceedings will be kept confidential pursuant to UCA § 59-1-404. Before any commercial information is disclosed in a Board proceeding, all individuals conducting or participating in the proceeding must sign a non-disclosure affidavit that prohibits the individual from disclosing commercial information except as authorized by law. Any participant who does not sign the non-disclosure affidavit will be excluded from listening to or receiving any commercial information during or after the hearing. The participant will only be entitled to receive a redacted copy of the appeal file with the commercial information removed.

G. Hearing Standards

1. Valuation burden of proof. The original assessment and any revised assessment that corrects a factual error are presumed correct. To prevail in a property valuation dispute, the appellant must:
 - a. Call into question or show substantial error or impropriety in the assessment; and
 - b. Provide a sound evidentiary basis for a lower value.
 - c. Relative to showing substantial error in the assessment, an appellant must overcome the burden of proof by a preponderance of the evidence, or evidence which is of greater weight or more convincing. The evidentiary standard for proving a lower value is the sound evidentiary basis standard. The hearing officer will weigh admissible evidence based on its probative value, i.e., its relevance, accuracy, and credibility.
2. Equalization burden of proof. The burden to show inequality of assessment is on the appellant. Assessments are presumed to be equalized. To prevail in a claim based upon equalization, the appellant must:

- a. Specifically identify comparable properties, and show that they are highly comparable to the appellant's property;
- b. Show that there has been an undervaluation of property that results in the appellant's property being singled out for fair market assessment while a minimum of two highly comparable properties are given preferential treatment through less than fair market value assessments;
- c. Establish that the disparity in assessment value is at least 5% between the appellant's property and the highly comparable properties that have been undervalued.

VI. RESOLUTION

A. Review

Any stipulation or finding is subject to review and acceptance by Tax Administration prior to submission to the Board for final decision.

B. Hearing Officer Recommendations

1. Consistent with UCA § 59-2-1001(3)(e), hearing officers shall transmit their proposed written findings and recommendations to the Board after weighing the evidence presented at a hearing, or after an administrative review. The findings shall identify any evidence relied upon by the hearing officer obtained pursuant to V.E.3 or VI.B.2
2. Hearing officers may consider information from County records. Further, hearing officers may take administrative notice of relevant facts.

C. Agenda

The Clerk of the Board shall place all proposed findings, stipulations, and recommendations on an agenda to be transmitted to the Board for deliberation and approval. Stipulations and hearing officer recommendations may be removed from the agenda by the Clerk as needed for clerical corrections.

D. Final Decision

1. The Board shall approve the proposed recommendations of the hearing officer by a majority vote of the quorum.
2. The Clerk shall issue a notice of the final decision.
 - a. The final decision shall be sent to the property owner of record, at the current address listed on the County records for the mailing of the tax notice. Copies of the final decision shall also be sent to authorized agents or representatives.
 - b. The clerk may notify interested persons of the Board's final decision upon request. Such notification shall be provided according to procedures established by the Clerk
3. The Board shall transmit a copy of the final decision on personal property appeals to the Assessor's Office for implementation on the personal property tax rolls. The Assessor shall implement the valuation changes as determined by the final decision. The Treasurer shall issue any refund to the appellant detailed in the final decision.

VII. WITHDRAWAL

- A. An appellant may request to withdraw an application by submitting a signed written petition to the Board of Equalization at any time prior to a final decision.

- B. Any party to an appeal proceeding may object to the withdrawal.
- C. Objections will be reviewed by Tax Administration with a recommendation forwarded to the Board. The withdrawal will be granted unless the Board receives credible evidence establishing a factual error or a significant undervaluation in the original assessment.

VIII. APPEAL TO THE STATE TAX COMMISSION

- A. An appeal of the Board's decision to the State Tax Commission must be filed with the Clerk of the Board within the statutory time period and in accordance with UCA § 59-2-1006.
- B. Once an appeal to the State Tax Commission is submitted to the Clerk of the Board, it is under the jurisdiction of the State Tax Commission. However, the Board may correct a clerical error.
- C. Any party to an appeal before the Board, including the Assessor as provided by law, has the right to appeal to the Tax Commission.
- D. For appeals initiated by the property owner, the Board may be represented by Tax Administration, the District Attorney, or the Assessor as determined by Tax Administration on a case by case basis.
- E. For appeals initiated by the Assessor, the Assessor shall be represented pro se, by the District Attorney, or by conflict counsel. The Board will not be represented at the State Tax Commission de novo review except on issues of law as determined by an affirmative vote of five (5) Board members.
- F. The Board may review any consideration of appeal to a higher court as provided by law.

IX. TAXES

- A. Taxes are due and payable in the appropriate County office on the statutory deadline, regardless of the status of any appeal to the Board, the State Tax Commission, or to any court of competent jurisdiction. Failure to pay the amount due, as shown on the most current tax notice, shall result in the imposition of penalties and interest as provided by law. Failure to pay personal property taxes when due may subject the property to seizure and sale as provided by UCA § 59-2-1303.
- B. An overpayment resulting from a final non-appealable decision issued by the Board, the State Tax Commission or a court of competent jurisdiction, shall be refunded consistent with state statute, with interest as provided by law.
- C. If an underpayment results from a decision issued by the Board, the State Tax Commission or a court of competent jurisdiction, no penalty or interest shall be due on the underpayment if paid within 45 days of notice of such increase.
- D. All refunds of taxes resulting from a decision of the Board will be issued to the owner of record as of the time the refund is made. It is the responsibility of the owner, former owners, or buyers of the parcel in question to arrange further distribution.

X. EXEMPTIONS

- A. Tangible personal property exemptions under UCA § 59-2-1115.
 - 1. Application Required. Consistent with UAC Rule R884-24P-68, an application for this personal property exemption must be completed and signed by the taxpayer or taxpayer's duly authorized representative and timely filed with the Assessor. The exemption application will be included on the annual Statement of personal Property mailed by the Assessor. To qualify for the exemption, only a signature on the statement is necessary. By signing the statement, the applicant attests under penalty of perjury that the taxable value of the applicant's personal property is \$10,000.00 or less as indexed for inflation pursuant to the provisions of UCA § 59-2-1115.

2. **Filing Deadline.** An application for exemption must be received by the Assessor or post marked on or before the certified letter date established by the Assessor for each taxpayer. The certified letter date is approximately 90 days after the annual Statement of Personal Property is mailed out by the Assessor. Exemption applications that are not timely filed will be denied. Exemption denials based on an untimely filing cannot be appealed except to show whether the application was filed timely.
 3. **Assessor to Perform the Initial Review.** The Assessor, as custodian of the record, will perform the initial exemption review and submit its recommendation for exemption in the annual exemption listing to the Board referenced below in paragraph 6. If a taxpayer claims the exemption and the Assessor disagrees, the Assessor will inform the taxpayer in writing of the reasons for recommending denial of the application for exemption and provide the taxpayer with notice of the right to appeal within 30 days the Assessor's recommended denial to the Board.
 4. **Abatement of Penalties and Fees.** As provided by County Ordinance 3.67.020(d) for routine requests involving nominal amounts, the Board grants the Assessor authority to abate fees and penalties for taxpayers where such fees and penalties have been imposed and it is subsequently determined that the account is exempt.
 5. **Exemption Revocation.** In matters of escaped property over which it has jurisdiction, the Board shall revoke any exemption granted herein upon a finding that the total aggregate fair market value of a taxpayer's taxable tangible personal property exceeds the amount as provided by statute and as stated on the Assessor's Statement of Business Personal Property required for filing by the taxpayer.
 6. **Annual Exemption Listing.** At the end of each calendar year, the Assessor will provide the Board with an exemption listing that details the aggregate taxable value and recommended amount of tax to be exempted for those taxpayers that qualify for the exemption and provide an asset listing and taxable value calculation. The Assessor will also provide a separate listing of those taxpayers who sign the application under penalty of perjury but do not provide a detailed asset listing. As soon as practicable thereafter, the Board shall act to approve or deny the exemption listing.
- B. **Charitable, religious, and educational use exemption.** Applications by non-profit entities for exemption based on exclusive charitable, religious, and educational use, must be filed with the County Auditor by March 1st. First time applicants may contact the Auditor for Application forms and procedures. The Auditor mails annual renewal statement to applicants granted an exemption in the prior year. This exemption may be available for both real and personal property.