

PLEASE READ ALL INSTRUCTIONS AND EXPLANATIONS ITEMIZED ON BACK OF FORM
IF ADDITIONAL ASSISTANCE OR INFORMATION IS NEEDED, PLEASE CALL 385-468-8133; TTY 711
FOR MORE DETAILED INFORMATION VISIT www.propertytax.slco.org
PLEASE COMPLETE ALL REQUESTED INFORMATION IN FULL

1. GENERAL INFORMATION AND DESCRIPTION OF PROPERTY (FOR OFFICE USE ONLY)
PARCEL NUMBER (SEE NOTICE): SCREENING:
APPLICANT(S) OF RECORD: APPEAL NUMBER
PROPERTY LOCATION (ADDRESS): MASTER FILE #
MARKET VALUE (AS SHOWN ON NOTICE): \$ RELATED #

APPLICANT(S) OPINION OF FAIR MARKET VALUE AS OF JANUARY 1 OF THE TAX YEAR UNDER APPEAL. REQUIRED BY LAW: \$

2. BASIS FOR APPEAL AND REQUIRED DOCUMENTATION (SEE BACK OF FORM FOR EXPLANATIONS AND INSTRUCTIONS)
Greatest consideration will be given to relevant sales or leases between July 1 of last year and April 1 of the current year.

I REQUEST THAT THE MARKET VALUE OF THIS PROPERTY BE ADJUSTED BASED UPON THE FOLLOWING EVIDENCE:

RESIDENTIAL DOCUMENTATION REQUIRED

- A. Purchase of the property within one year of January 1.
B. Professional Fee Appraisal with an effective date within one year of January 1.
C. The Sale of comparable properties within one year of January 1. Minimum of three (3) is required but up to five (5) is preferred.
D. Factual error
E. Cost Approach

COMMERCIAL DOCUMENTATION REQUIRED

- A. Purchase of the property within one year of January 1.
B. Professional Fee Appraisal with an effective date within one year of January 1.
C. The Sale of comparable properties within one year of January 1. Minimum of three (3) is required but up to five (5) is preferred.
D. Factual error
E. Income or Cost Approach

3. AGENT OR REPRESENTATIVE AUTHORIZATION -- Complete this box only to authorize someone other than the applicant of the property to appear, file evidence, receive notice, and communicate with the Board of Equalization in lieu of the applicant.

NAME OF INDIVIDUAL OR FIRM:
MAILING (STREET) ADDRESS:
CITY, STATE, AND ZIP CODE: PHONE NUMBER
E-MAIL:

TAX REP CODE
As Registered with the BOE

Date:

Signature of property applicant providing authorization for the current tax year (or attach alternative signed authorization form)

4. WAIVER OF HEARING APPEARANCE OPTION
Check this box below if you would like to waive your appearance at a hearing in order to expedite your appeal review.

I hereby agree to waive my right to an appearance before the Salt Lake County Board of Equalization. I understand that I will not be penalized in any manner for not appearing and my appeal will be reviewed in an expedited manner with my initial evidence filed. Failure to appear to a hearing shall not be grounds to request a new hearing or to reopen the appeal. I also understand that I have the right to review all the evidence on file with the Clerk of the Board regarding my appeal.

I certify all statements herein and/or attachments are true, correct, and complete and I have read and understand the filing deadline and general instructions on page 2 of this document. I also understand that hearings may be videotaped for training use only.

SIGNATURE APPLICANT/AGENT: DATE:

PRINTED NAME: TELEPHONE NUMBER ( ) -

E-MAIL I elect to receive all applicable hearing notices and notices of intent to dismiss via e-mail. Notice of any final action will be by mail.

**\*PLEASE READ\***

**FILING DEADLINE AND GENERAL INSTRUCTIONS**

**\*PLEASE READ\***

PROPERTY OWNERS WHO WISH TO APPEAL THE MARKET VALUE SHOWN ON THE  
“NOTICE OF PROPERTY VALUATION AND TAX CHANGE”

**MUST**

**FILE AN APPEAL ON OR BEFORE SEPTEMBER 15 EACH YEAR OR WITHIN 45 DAYS OF MAILING OF THE NOTICE.**  
THE LAST ACCEPTABLE FILING DATE IS PRINTED IN BOLD TYPE IN THE LOWER RIGHT AREA OF THE NOTICE.  
**IF YOU DO NOT APPEAL ON TIME YOU LOSE ALL RIGHTS TO APPEAL THE CURRENT VALUE IN THE FUTURE!**

“FAIR MARKET VALUE” IS DEFINED AS THE AMOUNT AT WHICH PROPERTY WOULD CHANGE HANDS BETWEEN A WILLING BUYER AND  
SELLER NEITHER BEING UNDER ANY COMPULSION (SECTION 59-2-102[12] U.C.A.)

**YOU MUST PROVIDE EVIDENCE THAT THE MARKET VALUE ON THE NOTICE EXCEEDS “FAIR MARKET VALUE”**

**APPEALS MUST BE FILED (WITH ALL EVIDENCE OR DOCUMENTATION ATTACHED AND SUBMITTED WITH THE INITIAL APPEAL  
FILING) ON THIS FORM OR WITH A PRINTED ON-LINE VERSION FILLED OUT AT: [www.propertytax.slco.org](http://www.propertytax.slco.org)**

A separate form must be completed for each parcel of property appealed.

The Board of Equalization may raise, lower, or maintain the market value based upon the facts presented.

The Board of Equalization cannot accept appeals in the current year for adjustment of prior years’ market values.

**EXPLANATIONS AND INSTRUCTIONS FOR BOX 3 ON FRONT**

Box A- You must attach a copy of the closing statement, settlement statement, or HUD-1 disbursement document from sale of this parcel. If an appraisal was completed for this transaction, submitting a copy of the full appraisal may strengthen your appeal.

Box B- You must attach a full copy of the appraisal including a copy of the signature page.

Box C- Provide all details such as style, quality, size, age, location, land area, etc. The more comparable the sales are to the appealed property, the greater the consideration they will be given. If possible, provide comparable sales evidence in a listing full print format.

Box D- Factual error relates only to “physical” characteristics or description of this property which are significant and would affect the market value of this property and cause the value to exceed “Fair Market Value”. Provide a full and complete explanation of the error and supply supporting evidence. Submission of a **Cost Approach** is the least persuasive evidence of “Fair Market Value” except in recently constructed property with an appropriate evidence of the value of the land using one of the above basis. You must still include your statement of the market value requested and support that value with evidence, if you submit an appeal under either of the basis allowed in this item.

Box E- This is generally the preferred method of valuation for income producing commercial or industrial property (**not for duplexes, condos, or single-family residences**). To appeal using this valuation method, please provide: (1) Rent roll for the prior year ending December 31. (2) Evidence of an appropriate vacancy rate. (3) The prior year’s income and expense statement for this property. (4) Evidence of the appropriate rate of return (capitalization rate) to be applied to the net operating income for this property. If this property is applicant occupied you may submit equivalent data for comparable commercial or industrial properties with evidence to justify similarities or differences from this property.

**COMPLETE ALL ITEMS RELATED TO THE APPEAL.**

All Appeals to the Salt Lake County Board of Equalization must include: this form filled out completely; all evidence and documentation to be considered; and the signature of the applicant of the property. Failure to raise any legal or factual issue relating to the valuation of this property waives the right to raise the issue in future proceedings. Hearing Officers appointed by the Board of Equalization will make recommendations based on the written evidence submitted with this appeal. A Notice of Final Decision will be mailed to the Applicant of Record with an explanation of further appeal rights. **All issues regarding the value of this property must be raised in this appeal and all evidence must be submitted with the initial filing of this appeal and must support the value as of January 1, of the tax year under appeal. Appeals filed without sufficient evidence may be dismissed. The Assessor’s valuation is presumed by law to be correct. Appellant must submit sufficient and credible evidence to call the Assessor’s valuation into question and to establish a new value.**

**PAYMENT OF TAXES – PLEASE NOTE CAREFULLY**

**Taxes will be due and payable as noted on the Tax Notice mailed by November 1 from the Salt Lake County Treasurer. If you have not received a decision by the due date you should pay the tax as billed. Failure to pay when due will result in a penalty and the accrual of interest. Refunds will be issued only upon a final and un-appealable decision, to the applicant shown on the records of Salt Lake County Tax System at the time of refund, with interest pursuant to State Statutes. If the property is sold or transferred, it is the responsibility of the original petitioner to make arrangements with the buyer to receive any of the refund.**

**AFTER THE FORM IS FULLY COMPLETED AND SIGNED:**

**E-MAIL, MAIL OR DELIVER COMPLETED FORMS TO (PLEASE submit only one copy):**

SALT LAKE COUNTY BOARD OF EQUALIZATION  
2001 S. STATE ST. #N3-300 / PO Box 144575  
SALT LAKE CITY, UTAH 84114-4575

**OR**

**EMAIL FORMS TO: [propertytaxappeals@slco.org](mailto:propertytaxappeals@slco.org)**

**FILE ON OR BEFORE THE DATE PRINTED IN BOLD TYPE IN LOWER RIGHT AREA OF THE VALUATION NOTICE**

BLANK FORMS ARE AVAILABLE AT THE ABOVE ADDRESS OR THIS FORM MAY BE DUPLICATED

Receipt of your appeal(s) will be acknowledged if you enclose a stamped self-addressed envelope.