



Utah State Tax Commission
Centrally Assessed Division

Centrally Assessed Properties County Appeal Form Instructions

Revised 3/2024

A county that wishes to appeal a centrally assessed property valuation must file a formal request for agency action with the Utah State Tax Commission pursuant to Utah Code Annotated 59-2-1007.

Cross Appeal Deadline: A county filing an appeal under 59-2-1007 (2) (a) (“County Cross Appeal”) must file its appeal with the Appeals Unit of the Utah State Tax Commission no later than **60 days** after the day on which the owner/taxpayer filed its appeal.

County-Initiated Valuation Appeal Deadline: A county filing an appeal under 59-2-1007 (2) (b) (“County-Initiated Appeal” or “Valuation Appeal”) must file its appeal with the Appeals Unit of the Utah State Tax Commission no later than **60 days** after the last day on which the owner/taxpayer could have appealed (Approximately Oct 1st for most appeals).

To ensure required information is included in the request for agency action, please use the *Centrally Assessed Property County Appeal Form*. This form can be found on the Property Tax website. **NOTE: THIS FORM MUST BE DOWNLOADED IN ORDER TO USE THE DYNAMIC FUNCTIONALITY. IT MAY NOT DISPLAY PROPERLY OR AT ALL IF TRYING TO VIEW IT DIRECTLY FROM YOUR INTERNET BROWSER.** The request for agency action must be in writing and contain all required information including:

- a. Petitioner Counties.
- b. County Employee Contact Information (if applicable). If the appeal is for a single county, please fill out this section.
- c. County Authorized Representative Information (if applicable). If form is filled out by a representative, please include Power of Attorney.
- d. Tax Year for which this appeal applies.
- e. Taxpayer Industry Type (select one from dropdown menu or write in industry type).
- f. Taxpayer Account Name.
- g. Taxpayer Utah Property Tax Account ID (PCA or PRC account number)
- h. Valuation information being appealed.
 - i. Estimate fair market value of the property pursuant to Utah Code Annotated 59-2-1007 (5) (b).
 - j. Particular relief or action sought.
- k. If requester relies on a particular statute, the request will include reference to that statute and a statement of facts and summary of arguments and authorities relied on. The Utah State Tax Commission may waive this requirement if, in the interest of justice, it deems the waiver advisable.
- l. If the request results from a letter or notice from the Tax Commission, the request will include the date of the letter or notice and include a copy of the *Notice of Valuation* letter.
- m. Signature and date of submission.

All requests for agency action pertaining to valuation of centrally assessed property must be submitted to the Tax Appeals Unit:

Best way: Email taxappeals@utah.gov

By mail: Tax Appeals Unit, Utah State Tax Commission, 210 North 1950 West, Salt Lake City, UT 84134

By fax: 801-297-3919