



Centrally Assessed Properties Penalty Appeal Form Instructions

Revised 3/2024

Pursuant to Utah Code Annotated 59-2-202 (Utility Properties) or 59-2-207 (Natural Resource Properties), you may have received a *Notice of Penalty* from the Utah State Tax Commission, indicating that you have been assessed a penalty for failing to file a timely return for centrally assessed property.

If you believe this penalty has been imposed improperly, you may file a request for agency action pursuant to Utah Code Annotated 63-46b. This request must be filed with the Appeals Unit of the Utah State Tax Commission on or before the later of **August 1st**, or within 90 days of the date of the mailing of the *Notice of Penalty*.

To ensure required information is included in the request for agency action, please use the *Centrally Assessed Property Penalty 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. Taxpayer Account Name.
- b. Utah Property Tax Account ID (PCA or PRC account number).
- c. Taxpayer internal company contact, with contact information, including current title/position.
- d. Representative information (if applicable). Property Tax Division must have current Power of Attorney on file for Representative and include it with the petition.
- e. Industry Type (select one from dropdown menu or write in industry type).
- f. Tax year/assessment year for which the appeal applies.
- g. Particular relief or action sought.
- h. 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.
- i. An explanation why the requested information was not filed on time.
- j. 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 Penalty* letter.
- k. Signature and date of submission.

All requests for agency action pertaining to a *Notice of Penalty* 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

Important: Pursuant to Utah Code Annotated 59-2-1007 (8) (a), you must file a copy of your appeal request with county auditor of each county in which the property is located. Contact information for each county auditor is listed on the next page.

State of Utah County Auditors

(435) 438-6463
BEAVER COUNTY AUDITOR
PO BOX 392
BEAVER UT 84713

(435) 636-3224
CARBON COUNTY AUDITOR
120 E MAIN STREET
PRICE UT 84501

(435) 738-1123
DUCHESNE COUNTY AUDITOR
PO BOX 910
DUCHESNE UT 84021

(435) 259-1322
GRAND COUNTY AUDITOR
125 E CENTER STREET
MOAB UT 84532

(435) 644-2458
KANE COUNTY AUDITOR
76 N MAIN STREET
KANAB UT 84741

(435) 577-2840
PIUTE COUNTY AUDITOR
PO BOX 99
JUNCTION UT 84740

(435) 587-3223
SAN JUAN COUNTY AUDITOR
PO BOX 338
MONTICELLO UT 84535

(435) 336-3254
SUMMIT COUNTY AUDITOR
PO BOX 128
COALVILLE UT 84017

(801) 851-8110
UTAH COUNTY AUDITOR
100 E CENTER STREET #3600
PROVO UT 84606

(435) 836-1300
WAYNE COUNTY AUDITOR
18 S MAIN STREET
LOA UT 84747

(435) 734-3317
BOX ELDER COUNTY AUDITOR
01 S MAIN STREET
BRIGHAM CITY UT 84302

(435) 784-3210
DAGGETT COUNTY AUDITOR
PO BOX 219
MANILA UT 84046

(435) 381-3550
EMERY COUNTY AUDITOR
PO BOX 907
CASTLE DALE UT 84513

(435) 477-8331
IRON COUNTY AUDITOR
PO BOX 457
PAROWAN UT 84761

(435) 743-5227
MILLARD COUNTY AUDITOR
50 S MAIN STREET
FILLMORE UT 84631

(435) 793-2415
RICH COUNTY AUDITOR
PO BOX 218
RANDOLPH UT 84064

(435) 835-2142
SANPETE COUNTY AUDITOR
160 N MAIN STREET STE 207
MANTI UT 84642

(435) 843-3310
TOOELE COUNTY AUDITOR
47 S MAIN STREET
TOOELE UT 84074

(435) 657-3191
WASATCH COUNTY AUDITOR
25 N MAIN STREET
HEBER UT 84032

(801) 399-8613
WEBER COUNTY AUDITOR
2380 WASHINGTON BLVD #320
OGDEN UT 84401

(435) 755-1460
CACHE COUNTY AUDITOR
179 N MAIN STREET #102
LOGAN UT 84321

(801) 451-3491
DAVIS COUNTY AUDITOR
PO BOX 618
FARMINGTON UT 84025

(435) 676-1120
GARFIELD COUNTY AUDITOR
PO BOX 77
PANGUITCH UT 84759

(435) 623-3410
JUAB COUNTY AUDITOR
160 N MAIN STREET
NEPHI UT 84648

(801) 845-4011
MORGAN COUNTY AUDITOR
PO BOX 886
MORGAN UT 84050

(385) 468-7200
SALT LAKE COUNTY AUDITOR
2001 S STATE STREET N3-300
SALT LAKE CITY UT 84190-1100

(435) 893-0401
SEVIER COUNTY AUDITOR
250 N MAIN STREET STE 100
RICHFIELD UT 84701

(435) 781-5362
UINTAH COUNTY AUDITOR
147 E MAIN STREET
VERNAL UT 84078

(435) 301-7220
WASHINGTON COUNTY AUDITOR
111 E TABERNACLE STREET
ST GEORGE UT 84770