



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) 734-3317 BOX ELDER COUNTY AUDITOR 01 S MAIN STREET BRIGHAM CITY UT 84302	(435) 755-1460 CACHE COUNTY AUDITOR 179 N MAIN STREET #102 LOGAN UT 84321
(435) 636-3224 CARBON COUNTY AUDITOR 120 E MAIN STREET PRICE UT 84501	(435) 784-3210 DAGGETT COUNTY AUDITOR PO BOX 219 MANILA UT 84046	(801) 451-3491 DAVIS COUNTY AUDITOR PO BOX 618 FARMINGTON UT 84025
(435) 738-1123 DUCHESTER COUNTY AUDITOR PO BOX 910 DUCHESTER UT 84021	(435) 381-3550 EMERY COUNTY AUDITOR PO BOX 907 CASTLE DALE UT 84513	(435) 676-1120 GARFIELD COUNTY AUDITOR PO BOX 77 PANGUITCH UT 84759
(435) 259-1322 GRAND COUNTY AUDITOR 125 E CENTER STREET MOAB UT 84532	(435) 477-8331 IRON COUNTY AUDITOR PO BOX 457 PAROWAN UT 84761	(435) 623-3410 JUAB COUNTY AUDITOR 160 N MAIN STREET NEPHI UT 84648
(435) 644-2458 KANE COUNTY AUDITOR 76 N MAIN STREET KANAB UT 84741	(435) 743-5227 MILLARD COUNTY AUDITOR 50 S MAIN STREET FILLMORE UT 84631	(801) 845-4011 MORGAN COUNTY AUDITOR PO BOX 886 MORGAN UT 84050
(435) 577-2840 PIUTE COUNTY AUDITOR PO BOX 99 JUNCTION UT 84740	(435) 793-2415 RICH COUNTY AUDITOR PO BOX 218 RANDOLPH UT 84064	(385) 468-7200 SALT LAKE COUNTY AUDITOR 2001 S STATE STREET N3-300 SALT LAKE CITY UT 84190-1100
(435) 587-3223 SAN JUAN COUNTY AUDITOR PO BOX 338 MONTICELLO UT 84535	(435) 835-2142 SANPETE COUNTY AUDITOR 160 N MAIN STREET STE 207 MANTI UT 84642	(435) 893-0401 SEVIER COUNTY AUDITOR 250 N MAIN STREET STE 100 RICHFIELD UT 84701
(435) 336-3254 SUMMIT COUNTY AUDITOR PO BOX 128 COALVILLE UT 84017	(435) 843-3310 TOOELE COUNTY AUDITOR 47 S MAIN STREET TOOELE UT 84074	(435) 781-5362 UINTAH COUNTY AUDITOR 147 E MAIN STREET VERNAL UT 84078
(801) 851-8110 UTAH COUNTY AUDITOR 100 E CENTER STREET #3600 PROVO UT 84606	(435) 657-3191 WASATCH COUNTY AUDITOR 25 N MAIN STREET HEBER UT 84032	(435) 301-7220 WASHINGTON COUNTY AUDITOR 111 E TABERNACLE STREET ST GEORGE UT 84770
(435) 836-1300 WAYNE COUNTY AUDITOR 18 S MAIN STREET LOA UT 84747	(801) 399-8613 WEBER COUNTY AUDITOR 2380 WASHINGTON BLVD #320 OGDEN UT 84401	