

Draft Amendment
July 1, 2025

DRAFT

R884. Tax Commission, Property Tax.

R884-24P. Property Tax.

R884-24P-66. County Board of Equalization Procedures and Appeals Pursuant to Utah Code Ann. Sections 59-2-516, 59-2-1713, 59-2-1001, and 59-2-1004.

- (1) As used in this section:
 - (a) "Appeal period" means a time period that:
 - (i) begins on the date the valuation notice is mailed as required by Section 59-2-919.1; and
 - (ii) ends on the date a taxpayer is required to make an application to appeal the valuation or equalization of the taxpayer's real property in accordance with Subsection 59-2-1004(3).
 - (b)(i) "Factual error" means an error described in Subsection (1)(b)(ii):
 - (A) that is objectively verifiable without the exercise of discretion, opinion, or judgment;
 - (B) that is demonstrated by clear and convincing evidence; and
 - (C) the existence of which is recognized by the taxpayer and the county assessor.
 - (ii) Subject to Subsection (1)(b)(iii), "factual error" includes an error:
 - (A) that is a mistake in the description of the size, use, or ownership of a property;
 - (B) that is a clerical or typographical error in reporting or entering the data used to establish valuation or equalization;
 - (C) that is an error in the classification of a property that is eligible for a property tax exemption under Section 59-2-103;
 - (D) in valuing property that is not in existence on the lien date; or
 - (E) in assessing property more than once, or by the wrong assessing authority.
 - (iii) "Factual error" does not include:
 - (A) an alternative approach to value;
 - (B) a change in a factor or variable used in an approach to value;
 - (C) an adjustment to a valuation methodology; or
 - (D) an assertion of an error in the classification of property as residential property eligible to receive a residential exemption if:
 - (I) an application for the residential exemption is required under Section 59-2-103.5; and
 - (II) the application described in Subsection (1)(b)(iii)(D)(I) was not timely filed.
- (2) To achieve standing with the county board of equalization and have a decision rendered on the merits of the case, the taxpayer shall provide the following minimum information to the county board of equalization:
 - (a) the name and address of the property owner;
 - (b) the identification number, location, and description of the property;
 - (c) the value placed on the property by the county assessor;
 - (d) the taxpayer's estimate of the fair market value of the property;
 - (e) evidence or documentation that supports the taxpayer's claim for relief; and
 - (f) the taxpayer's signature.
- (3) If the evidence or documentation required under Subsection (2) is not attached, the county shall notify the taxpayer in writing of the defect in the claim and permit at least ten calendar days to cure the defect before dismissing the matter for lack of sufficient evidence to support the claim for relief.
- (4) If a taxpayer appears before the county board of equalization and fails to produce the evidence or documentation described under Subsection (2) and the county has notified the taxpayer under Subsection (3), the county may dismiss the matter for lack of evidence to support a claim for relief.
- (5) If the information required under Subsection (2) is supplied, the county board of equalization shall render a decision on the merits of the case.
- (6)(a) The county board of equalization may dismiss an appeal for lack of jurisdiction if a taxpayer makes arguments that pertain only to issues that are not under the jurisdiction of the county board of equalization.
- (b)(i) The county board of equalization may not dismiss an appeal for a party's failure to sign or return a stipulation.
- (ii) A party's failure to sign or return a stipulation may not be considered by the board of equalization to be acceptance of the terms of the stipulation.
- (7) The county board of equalization shall prepare and maintain a record of the appeal.
 - (a) For appeals concerning property value, the record shall include:

(i) the name and address of the property owner;

(ii) the identification number, location, and description of the property;

(iii) the value placed on the property by the county assessor;

(iv) the basis for appeal stated in the taxpayer's appeal;

(v) facts and issues raised in the hearing before the county board that are not clearly evident from the county assessor's records; and

(vi) the decision of the county board of equalization and the reasons for the decision.

(b) The record may be included in the minutes of the hearing before the county board of equalization.

(8)(a) The county board of equalization shall notify the taxpayer in writing of its decision.

(b) The notice required under Subsection (8)(a) shall include:

(i) the name and address of the property owner;

(ii) the identification number of the property;

(iii) the date the notice was sent;

(iv) a notice of appeal rights to the commission; and

(v) a statement of the decision of the county board of equalization; or

(vi) a copy of the decision of the county board of equalization.

(9) A county shall maintain a copy of a notice sent to a taxpayer under Subsection (8).

(10) If a decision affects the exempt status of a property, the county board of equalization shall prepare its decision in writing, stating the reasons and statutory basis for the decision.

(11)(a) A decision by a county board of equalization is a final order on the merits.

(b) An appeal of a county board of equalization decision under this Subsection (11) to the commission is as provided in Sections 59-2-1006 and R861-1A-9.

(12) Except as provided in Subsection (14), a county board of equalization shall accept an application to appeal the valuation or equalization of a property owner's real property that is filed after the last day of the appeal period if:

(a) the property owner was incapable of filing an appeal as a result of a medical emergency to the property owner or an immediate family member of the property owner during or within a reasonable time before the appeal period, and no co-owner of the property was capable of filing an appeal;

(b) the property owner or an immediate family member of the property owner died during or within a reasonable time before the appeal period, and no co-owner of the property was capable of filing an appeal;

(c) the county did not comply with the notification requirements of Section 59-2-919.1;

(d) a factual error is discovered in the county records pertaining to the subject property; or

(e) the property owner was unable to file an appeal within the appeal period because of extraordinary and unanticipated circumstances that occurred during or within a reasonable time before the appeal period and no co-owner of the property was capable of filing an appeal.

(13) A county board of equalization shall make a determination as to whether to accept an application to appeal the valuation or equalization of a property owner's real property that is filed after the last day of the appeal period.

(b) A county board of equalization shall prepare its decision in writing, stating the reasons and statutory basis for the decision.

(c) An appeal of a county board of equalization decision under this Subsection (13) to the commission is as provided in Sections 59-2-1006 and R861-1A-9.

(14) Appeals accepted under Subsection (12)(d) shall be limited to correction of the factual error and any resulting changes to the property's valuation.

(15) Subsection (12) applies only to appeals filed for a tax year for which the treasurer has not made a final annual settlement under Section 59-2-1365.

(16) A county board of equalization shall accept a property owner's application to appeal a county assessor's determination or denial under Title 59, Chapter 2, Part 5, Farmland Assessment Act, or Part 17, Urban Farming Assessment Act, that is filed no more than 60 days after the last day of the period described in Subsection 59-2-516(1) or Subsection 59-2-1713(1), in accordance with the same procedures and requirements of Subsections (12) through (14) for a valuation or equalization appeal.