

**DAVIS COUNTY BOARD OF EQUALIZATION
PROPERTY VALUATION APPEAL APPLICATION**

2023

RP

(Instructions and information are on the reverse side of this form.)

For office use only: Application No.

Please complete this form and return it to Davis County Tax Administration

61 South Main Street, Suite 101

P.O. Box 618, Farmington, UT 84025

Phone: 801-451-3329 or 801-451-3332

Email: TaxAdmin@daviscountyutah.gov

The Deadline for filing appeals is: September 15, 2023

Property Owner Name:	Property Serial Number: (See Valuation Notice)
Mailing Address:	Day Time Telephone Number:
City, State, Zip:	Email Address:
Type of Property: [] Residential [] Commercial [] Vacant Land [] Other Describe Other:	Location of Property If different than mailing address:
Market value (as shown on notice): \$	Owner(s) Statement of Fair Market Value** REQUIRED BY LAW: \$
** "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 to buy or sell and both having reasonable knowledge of the relevant facts. (Section 59-2-102[13] U.C.A.). YOU MUST PROVIDE EVIDENCE THAT THE MARKET VALUE ON YOUR NOTICE EXCEEDS "FAIR MARKET VALUE".	

BASIS FOR APPEAL AND REQUIRED DOCUMENTATION:

I am aware that the effective date for the market value I am appealing is **January 1, 2023**, and I understand that the evidence that is closest to January 1, 2023, will receive the most weight in considering this appeal. My statement of value for January 1, 2023, shown above is based on one or more of the following: (Please check appropriate boxes)

- [] **A. New Purchase of Property.** A copy of closing or settlement statements from purchase signed by the title company. If an appraisal was obtained for the sale, please submit a copy of the full appraisal.
- [] **B. Current Appraisal.** A professional fee appraisal, completed after January 1, 2022. Please attach a full copy of the Appraisal.
- [] **C. Comparable Sales.** Sales information from at least three or more comparable properties that are: 1) similar to the property being appealed in terms of age, size, style, quality, condition, etc., 2) located in close proximity to the property (less than 0.5 miles).
- [] **D. Income Approach to Value.** Minimum requirements are a rent roll, an income and expense statement, an operating statement, or a profit and loss statement (for the property and not the business using the property). Be prepared to show how rents or income from the property compare to market rents. If the property is owner-occupied you may submit rents from three comparable properties.
- [] **E. Factual Error.** Full description of the error with supporting evidence. Defined as "An error that is objectively verifiable without the exercise of discretion, opinion, or judgment and demonstrated by clear and convincing evidence." (R884-24P-66)
- [] **F. Primary Residence.** The property is a primary residence and qualifies for residential exemption, not reflected on the valuation notice. Visit <http://www.daviscountyutah.gov/assessor/primary-residence> and complete the appropriate application.
- [] **G. Debilitated Condition.** An explanation of debilitation including supporting documents such as pictures, estimates to repair, quotes, etc.

I CERTIFY THAT ALL STATEMENTS HEREIN AND/OR ATTACHMENTS ARE TRUE, CORRECT, AND COMPLETE AND THAT ALL ELEMENTS AFFECTING FAIR MARKET VALUE HAVE BEEN IDENTIFIED.

SIGNATURE OF OWNER OR AGENT: _____ DATE: _____

AUTHORIZATION TO REPRESENT OWNER: [] Attorney [] Agent [] Other (explain)	Business Name:	
Representative Name:	Business's full address:	
Representative Email:	Business Phone:	State License No:

Being the record fee owner of the real property referenced by the parcel number(s) above, I authorize the person named on this document, the authority to file an appeal with the Board of Equalization and represent me in matters concerning the valuation and taxation of said property. I further authorize this representative to appear as a witness at any informal or formal hearing of the Board and testify as to the valuation of said property and as to the accuracy of any factual documentation submitted on my behalf.

Owner Signature: _____ Date: _____

DAVIS COUNTY BOARD OF EQUALIZATION – FILING INSTRUCTIONS

Applications – Appeal applications and all supporting facts must be filed or postmarked with the Davis County Tax Administration, who is the Clerk of the Board of Equalization, no later than the date printed on the 2023 Notice of Property Market Valuation. Each property serial number requires a separate application. Evidence and supporting documentation will need to be included with each application at the time of filing. *Incomplete applications will be subject to dismissal.*

Owner(s) Statement of Fair Market Value – In the space provided, fill in the value that you are asking to be placed on the property for 2023. This statement must be completed or the application will be considered incomplete.

Submit Copy of Notice – A copy of your current “Notice of Valuation and Tax Change” must be included with this application.

Basis for Adjustment – The Davis County Board of Equalization has been established to consider matters related to the valuation (market value) of property for tax purposes. Only the current year’s market value can be appealed. *Taxes and issues other than valuation CAN NOT be considered by the Board of Equalization.*

Burden of Proof – Evidence must be submitted to support your claim that the Assessor’s market value on your property is incorrect. All evidence should be submitted with the filing of this appeal and must support the value as of Jan. 1, 2023. If you fail to present such facts, the Board will issue a “Notice of Intent to Dismiss the Appeal” which allows you 10 calendar days to submit the information requested by the Board. If the information is not submitted within the allowed timeframe, your request for Property Valuation Appeal will be dismissed.

Qualified Real Property – Burden of proof could change if: A qualified real property is real property subject to appeal in the current year and 1) was appealed in the previous year and had its value lowered; and 2) was NOT improved (e.g. renovations, additions) in the previous year. 3) Has a value greater than the Inflation adjusted value. If qualifications are met and this property becomes a Qualified Real Property. A letter giving the inflation adjusted value and explaining the change in burden of proof will be mailed.

ADDITIONAL INSTRUCTIONS AND INFORMATION

Falsifying Evidence – An appellant or representative found to be misrepresenting, concealing, or falsifying information is subject to a penalty as set forth by law. (UCA 59-2-309(2))

Authorization to Represent Owner – The appellant has the right to be represented by legal counsel or other representatives at any stage of the equalization process. While legal representation and assistance is the option of the appellant, failure to use this assistance is not grounds for complaint at a later stage in the process. This portion of the application must be completed if a representative is appealing the market value of your property on your behalf. A Business representative must include a legal, valid state license number. Failure to obtain timely representation is not grounds for complaint subsequent to the filing deadline.

PAYMENT OF TAXES – PLEASE NOTE CAREFULLY

- The Board of Equalization has the discretion to raise as well as lower value based on the facts presented.
- A Tax Notice will be mailed by October 31, 2023. If you have not received a decision by November 30, 2023, due date, you should pay the tax as originally billed, if not, penalties and interest will be applied as provided by law.
- If taxes are paid, and the decision of the Board subsequently reduces the value and taxes, a refund will be issued.

Apply online or download a form at: <https://www.daviscountyutah.gov/auditor/tax-administration/appeals>

SEND COMPLETED FORMS TO:

DAVIS COUNTY BOARD OF EQUALIZATION TAX ADMIN OFFICE

In Person: 61 S Main, Suite 101, FARMINGTON, UT 84025

By Mail: P.O. BOX 618, FARMINGTON, UT 84025-0618

By Email: TaxAdmin@daviscountyutah.gov

FILE ON OR BEFORE SEPTEMBER 15, 2023.