

## **GENERAL INSTRUCTION FOR FILING A PERSONAL PROPERTY TAX APPEAL:**

Any taxpayer who disagrees with the Assessor's valuation of his property may appeal to the County Board of Equalization. The appeal must be filed no later than 60 days from original mailing date, (or within 60 days of an audit bill). Even though valuation and tax notices are mailed throughout the year, the Assessor values all property as of JANUARY 1<sup>st</sup> of the tax year. **It is recommended that you contact the Assessor's office FIRST with your valuation concern (801-451-3249).** The Assessor may be able to correct factual information informally without a hearing.

Appeals are filed with the Davis County Board of Equalization, P.O. Box 618, Suite 101, Farmington, UT 84025. The appeal must state an alternative value SUPPORTED by sufficient evidence to call the assessor's value into question. The Board will then schedule a hearing where both the taxpayer and the Assessor may present evidence. The Board may lower, raise, or maintain the value based on the facts presented. The Board will then issue a written decision to the owner of record. Either party may subsequently appeal this decision to the Utah State Tax Commission if they so choose.

## **SPECIFIC INSTRUCTION FOR MOTOR VEHICLES**

Only value based vehicles may be appealed (motor-homes, large trucks, commercial trailers). Please attach a copy of your assessment notice or list the Make, Model, Year, VIN #, and Plate # of your vehicle. High mileage must be documented as of January 1<sup>st</sup>. Copies of service or repair invoices around this time period noting the vehicle's mileage is acceptable. Significant damage to the vehicle must also be documented by an affidavit and repair estimate from a bonded dealer or body shop. Assessors are very limited by Utah Statutes in the adjustments they are allowed to make to the valuation of motor vehicles. The Board will refer all motor vehicle appeals to the Assessor's Motor Vehicle Division for an informal review prior to scheduling a hearing.

## **SPECIFIC INSTRUCTIONS FOR OTHER PERSONAL PROPERTY**

Personal property is valued using uniform depreciation tables for various classes of personal property developed by the Utah State Tax Commission. The use of these standard tables helps to accomplish the goal of equalization; valuing similar property in the same manner for all taxpayers statewide. If you choose to appeal property that has been valued using the standard tables, you should be prepared to show why your specific property should be valued differently than similar property owned by many other taxpayers.

### Guidelines for submitting evidence of fair market value:

All petitions must identify the specific equipment subject to appeal, including makes, model numbers, year of purchase, etc., if applicable.

Claims of functional, economic, or physical obsolescence must be quantified by the petitioner.

Changes in classification must be documented by specific characteristics that would justify reclassification.

Legal issues must include a brief supporting the claim of the petitioner.

Appraisals must be done by qualified professionals and include a statement of qualifications.

Comparable sales data must have occurred within a reasonable time period from the January 1<sup>st</sup> lien date and are subject to verification.

Liquidation, quick-sale, wholesale, or auction data will generally not be considered fair market value documentation.

Claims of prior disposal of property must include source documents identifying disposal dates.