

**DUCHESNE COUNTY BOARD OF EQUALIZATION
INFORMATION AND INSTRUCTIONS
ON FILING A REQUEST FOR REVIEW OF MARKET VALUE
2024**

GENERAL INFORMATION

Basis for Adjustment - Only the current year market value, property characteristics, and/or property type as established Jan. 1, 2024 by the Duchesne County Assessor can be appealed. Also, only the whole parcel of property can be appealed. The separate parts of the property such as the garage, out building, or house cannot be appealed by themselves. If you have an appeal pending with the State Tax Commission for a previous year, you must still file an appeal with the Board for the current year.

Burden of Proof - Qualified Real Property: At the county BOE hearing, if the property is not a qualified real property, the taxpayer carries the burden of proof, unless the county assessor asserts a greater fair market value than the original assessed value. In that instance, the county assessor carries the burden of proof, and the original assessed value will lose the presumption of correctness. If both parties argue against the original assessed value, both parties carry the burden of proof.

If the property is a qualified real property, the burden of proof lies with the county assessor if they assert a fair market value equal to or greater than the inflation adjusted value, which is presumed to equal fair market value. If the taxpayer asserts a lower fair market value than the inflation adjusted value, the burden of proof lies with the taxpayer. If both parties argue against the inflation adjusted value, both parties carry the burden of proof.

Authority of the Board - The Board may raise, lower or maintain the value of your property based on the facts presented by you and by the assessor.

Payment of Taxes - The “Tax Notice” will be mailed by the Duchesne County Treasurer in October or November. If you have not received a recommendation of value from the Board of Equalization by the November 30th due date, please pay the tax as originally billed to avoid additional penalties and interest. If your appeal results in a lower value after that time, you will receive a refund for any overpayment.

Board Applications and Hearings - Your application and all supporting facts must be filed with the Duchesne County Board of Equalization no later than **September 15th 2024**. If you do not wish to appear before the County Board you may also file your appeal by mail and the Board’s decision will be based on consideration of the information submitted. The Board will meet at 734 North Center Street in Duchesne, hearings will be held virtually. **If you want to appear before the board in person/virtually, you must first contact the Duchesne County Clerk/Auditors office at 435-738-1228 to schedule an appointment.**

A Request for Review Form must be completed for each separate property for which you wish an adjustment for market value. Attach all relevant documents to the Request for Review. Please provide a copy of your current Notice of Valuation and Tax Change with the Request for Review form.

Tax Representative – If a representative is appealing the market value on your behalf: You must file an additional form entitled “Authorization to Represent Property Owner” along with this appeal. This form may be obtained through the Clerk/Auditors office. A signature from the representative must be present on the appeal form if a representative will appeal the value of your property on your behalf.

Falsifying Evidence - An appellant or representative found to be misrepresenting, concealing, or falsifying information before the Board is subject to criminal prosecution as set forth by law.

**Appeal to the Duchesne County Board of Equalization
Request for review of Market Value
2024**

PLEASE COMPLETE ALL INFORMATION IN FULL

For Office Use Only

Owners Name		Telephone Number		Parcel Number:	
Mailing Address	City	State	Zip Code	Date Received	Received By
Property Location	City	State	Zip Code		
Parcel Number (See Notice)		Serial Number (See Notice)		Appeal Number:	
Market value shown on "Notice of Valuation and Tax Change" \$ _____				Property Owner Email Address:	
Owner's opinion of market value \$ _____ (Required by law)					
Complete one form for each parcel and return to the county address shown here: Duchesne County Clerk/Auditor, PO Box 270, Duchesne, UT 84021				Telephone (435) 738-1228	

Basis for appeal and required documentation: (Check all that apply)

- A.** Purchase of property. Attach a copy of closing or settlement statements from purchase. **Please Note:** "Short Sales", "Bank Owned", and/or "Foreclosure" sales are not necessarily indicative of a fair-market value sale but may be considered. These sales **must** be supported by not just a closing statement but an appraisal.
- B.** Professional Fee appraisal completed within the year of 2023 or early 2024. Attach the **full copy** of the appraisal report.
- C.** Sales of Three (3) or more comparable properties sold as close to January 1st 2023.
- D.** Factual error in Assessor's data or cost approach value. Please provide a full description of the error with supporting evidence.
- E.** Natural Disaster i.e. Flood, Fire etc. Utah Code 59-2-1004.5.
- F.** Qualified Real Property. Only applies to property appealed last year that has a value reduction as a result. See the instruction page for more information.
- F.** Income approach to value (**Commercial Properties Only**). Be prepared to show how your rents and income from the property compare to market rents.
 ***Minimum requirement** is a rent roll, an income and expense statement, an operating statement, or a profit and loss statement (for the property not the business using the property).
 *If the property is owner occupied you may submit rents from 3 comparable properties.

Oath and Signature

Under penalties of perjury, I declare all the statements herein and all the attachments are true, correct, and complete to the best of my knowledge and understanding.

Signature of Property Owner Date

Signature of Property Owner Date

Property Owner Name (please print)

Property Owner Name (please print)

It is the applicant's responsibility to ensure that the application is received by the Duchesne County Clerk/Auditor on or before the September 15th 2024 deadline. The Clerk/Auditor is not responsible for applications that do not arrive by the deadline, regardless of the cause.

Additional Appeal Applications can be printed from our website at duchesne.utah.gov.