

tax.utah.gov

TC_102F

Section A - Parties and Appeal Number (see your notice to complete)

Petitioner

Respondent

Appeal no.

Mediator

Section B - Confidentiality Guidelines (read thoroughly)

The undersigned understand that participation in mediation is voluntary and certain disclosures made during mediation are confidential and protected from subsequent disclosure as explained below.

- 1. The Utah Uniform Mediation Act, Title 78B, Chapter 10 of the Utah Code (the "Act"), applies to this mediation.
 - a. The Act protects the disclosure of "mediation communications" by either the mediator or participants in any other forum, including the subject appeal. Mediation communications include oral or written offers, compromises, or concessions made for purposes of mediation.
 - b. Discoverable evidence may be subsequently disclosed notwithstanding that it was referenced in a mediation communication. For example, statements of fact, such as a sales price or rent roll, may be used in subsequent or separate proceedings.
 - c. Except as specifically provided in statute or administrative rule, the mediator or other party cannot be compelled to testify regarding mediation communications.
 - d. The mediator is recused from hearing or deliberating a matter the mediator mediates if the matter is not resolved at the mediation.
 - e. The settlement agreement resulting from the mediation is not protected by the Act, but portions of the settlement agreement may be protected from public disclosure as "commercial information" as discussed below.
- 2. Utah Code §59-1-404 governs the use and disclosure of "commercial information" disclosed during the mediation.
 - a. "Commercial information" disclosed in mediation is protected and may only be disclosed outside of this appeal in limited circumstances allowed by law. "Commercial information" is "information of a commercial nature obtained from a property taxpayer regarding the property taxpayer's property...." (See Utah Code §59-1-404(1)(c)).
 - b. Commission Rule prevents the disclosure of commercial information outside of the subject appeal except as permitted by law. (See Utah Admin. Code, R861-1A-37(6)(a)).
- 3. Information that is public by law remains public. Please review Title 63G, Chapter 2, Government Records Access and Management Act (GRAMA).
- 4. This is only a summary and the parties are encouraged to review the Act, Utah Code §59-1-404 and GRAMA.

Section C - Agreement and Electronic Signature

How to complete your electronic signature:

Works best using Adobe Reader 11 or newer. May not work on many phones or tablets.

Each party listed below must complete a separate form and sign it. Check the box below that best represents your status to this Mediation. Type your name in the signature field provided. Retype your name and title in the field provided and enter the date.

By following these steps, you have acknowledged that you are a party to this Mediation and agree with the following statement. You must provide an email address and phone number below.

I, the undersigned, understand participation in mediation is voluntary. I have read the Agreement to Mediate and Confidentiality Agreement thoroughly and agree to the terms of mediation, and to be bound by the confidentiality guidelines in the agreement.

Check one that applies:	Petitioner	Petitioner's Representative	Respondent	Respondent's	Representative
	Ex rel party	Ex rel party's Representative			
Signature		Print name and title (if app	licable)		Date
For verification purposes,	provide the email ad	ldress you will use to send this form an	d a phone number where	e you can be contacted	ł.

Email address:

Daytime phone number:

How to Save and Rename This Form to Send by Email

All information requested is required and must be completed before sending it to Tax Appeals.

Click on the "File" tab at the top left corner of Acrobat Reader and select "Save As". Give the form a name that is related to this mediation request and save it at a location that you can find later. Send PDF form to **TaxAppeals@utah.gov** by email. In the subject line of your email, put the appeal number. You will receive a confirmation by email. If you have questions, contact Tax Appeals at 801-297-3904.

To be completed by the Commission

Mediator's signature	Print name and title (if applicable)	Date