



Before the Utah State Tax Commission
Request for Redetermination of County Decision

TC-194
Rev. 10/21

Owner/Taxpayer Information

Representative Information*

Owner/Taxpayer		Representative name	
Mailing address		Mailing address	
Daytime phone number	Fax number	Daytime phone number	Fax number
Email address		Email address	
<input type="checkbox"/> If applicable, I authorize the person at right as my representative to discuss and share information concerning this appeal with the Utah State Tax Commission.		<i>*The representative may complete, sign and submit this form to the County Auditor if he or she has Power of Attorney (POA) on file with the county. The POA must be submitted to the Tax Commission prior to the mediation or hearing.</i>	

If you need help with this form, contact the Tax Commission, Appeals Unit at 801-297-3900

Property Information

NOTE: You may use a single form for multiple parcels only if they share the same ownership and are related parcels. If more than one parcel, you must list all parcel numbers on this form.

Parcel number: _____ Tax assessment year: _____ County: _____

Location or address of property: _____

Property Type:

- | | | |
|--|--|---|
| <input type="checkbox"/> Single family residence | <input type="checkbox"/> Duplex or triplex | <input type="checkbox"/> Secondary residence (e.g. cabin) |
| <input type="checkbox"/> Apartment building (four or more units) | <input type="checkbox"/> Commercial | <input type="checkbox"/> Industrial |
| <input type="checkbox"/> Vacant land residential | <input type="checkbox"/> Vacant land commercial/industrial | <input type="checkbox"/> Agricultural |
| <input type="checkbox"/> Personal property | <input type="checkbox"/> Greenbelt | |

Primary Reason for Appeal:

Check one and follow instructions.

- | | | |
|--|---|---|
| <input type="checkbox"/> Property tax exemptions, property tax relief, property tax deferral and abatements.

<i>Go to Requirements and Signature. Do NOT complete questions 1 - 3.</i> | <input type="checkbox"/> Removal or denial of greenbelt assessment.

<i>Go to Requirements and Signature. Do NOT complete questions 1 - 3.</i> | <input type="checkbox"/> Property valuation or equalization.

<i>Answer questions 1 - 3 and read Burden of Proof (page 2). Then go to Requirements and Signature.</i> |
|--|---|---|

1. Was this property modified in any way during the calendar year **prior to the tax year being appealed**? Yes No
 If yes, describe the modification(s) (attach additional pages if necessary): _____

2. Has there been a reduction in the assessed value of this property by the county Board of Equalization Yes No or the Tax Commission for any of the last 3 calendar years?
 If yes, list the following for each applicable year:

Tax year	Original assessed value of the property	Assessed value after the reduction
Tax year	Original assessed value of the property	Assessed value after the reduction
Tax year	Original assessed value of the property	Assessed value after the reduction

3. If you are contesting the assessed value of the property, what is your **estimate** of value: _____

NOTE: If contesting the county's determination of fair market value, you must provide information to establish the fair market value of your property on January 1 of the year you are appealing.

Burden of Proof for Valuation and Equalization Appeals

If the property is **not a qualified real property**, the burden of proof lies with the taxpayer, unless the county assessor or county Board of Equalization (BOE) asserts a **greater** fair market value than the value given to the property by the county BOE. In that instance, **the county assessor or county BOE carries the burden of proof. If both parties argue against the value given to the property by the county BOE, both parties carry the burden of proof.**

If the property is a **qualified real property**, the burden of proof lies with the **county assessor or county BOE** 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.**

Requirements & Signature

Check all boxes and sign

- I understand I must complete this form and file it with the **County Auditor** within 30 days after the date of the county decision.
- I understand my appeal may be set for mediation and I will have the option to participate in mediation or proceed to a hearing. _____ Check here if you may want to participate in those proceedings by telephone.
- I understand if I proceed to a hearing I must provide information supporting my position to the county and to the Utah State Tax Commission Appeals Unit **10 business days before the scheduled hearing** and that notice of the scheduled hearing date with addresses for the county and the Appeals Unit will be mailed to me. **I further understand if my information is not provided as directed, my information might not be accepted at the hearing.**

Owner/Taxpayer name (print)	Signature X	Date
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County Use Only

This section to be completed by the County Auditor.

By submitting this form to the Tax Commission, I certify the county heard the owner/taxpayer's appeal, the date of the county decision provided below, and that the Request for Redetermination was timely received in my office. I understand all applicable documents required under Tax Commission Administrative Rule R861-1A-9(2) must be submitted to the Tax Commission with this form. *Please initial:* _____

Date of county decision	Original assessed value	Value determined by county
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Appeal Type:

Check one and follow instructions.

Property tax exemptions, property tax relief, property tax deferral and abatements.

Attach a copy of the county's decision and hearing record, including the property owner's application. Do NOT complete questions 1 - 7 (below).

Removal or denial of greenbelt assessment.

Attach a copy of the county's decision and hearing record. Also attach the rollback notice (if applicable). Do NOT complete questions 1 - 7 (below).

Property valuation or equalization.

Attach a copy of the county's decision and hearing record. Complete questions 1 - 7 (below).

Questions:

1. Was the value of this property reduced on appeal by the county BOE, State Tax Commission, or a court for the prior three years (before January 1 of the current year)? Yes No

If the appeal in question has received a final decision from the county BOE, but is subject to an ongoing appeal to the State Tax Commission, please select Yes.

- If yes, state the year(s) the reduction occurred and describe the reasons for the reduction (attach additional pages if necessary): _____

- Do the above reasons continue to influence the fair market value of the property? Yes No

2. Was the value of this property reduced on appeal by the county BOE, State Tax Commission, or a court for the **prior** year? Yes No

- If yes, enter the inflation adjusted value:** \$_____

3. Was this property modified in any way during the prior calendar year? Yes No

- If yes, describe the modification(s) (attach additional pages if necessary): _____

4. Was the taxpayer issued a Notice of Intent to Dismiss the Appeal and given at least 10 calendar days to submit the necessary information? Yes No N/A

5. Was the burden of proof, and how it may shift, discussed with the taxpayer? Yes No

6. Was the taxpayer notified of the inflation adjusted value, and how it may shift the burden of proof? Yes No N/A

7. Was the county BOE notified of the inflation adjusted value within 15 business days, and how it may shift the burden of proof? Yes No N/A