



Before the Utah State Tax Commission  
**Request for Redetermination of the County Board of Equalization (BOE) Decision**  
 Filed by County Assessor

**TC-194B**  
Rev. 9/20

**Petitioner Information**

**County** \_\_\_\_\_

County Assessor's name \_\_\_\_\_

Mailing address \_\_\_\_\_  
 \_\_\_\_\_

Daytime phone number \_\_\_\_\_

Fax number \_\_\_\_\_

Email address \_\_\_\_\_

**Ex Rel Parties Information**

**Owner/Taxpayer**

Owner/taxpayer name \_\_\_\_\_

Mailing address \_\_\_\_\_  
 \_\_\_\_\_

Daytime phone number \_\_\_\_\_

Fax number \_\_\_\_\_

Email address \_\_\_\_\_

**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(s): \_\_\_\_\_ Tax assessment year: \_\_\_\_\_

Location or address of property: \_\_\_\_\_  
 \_\_\_\_\_

County: \_\_\_\_\_

Was this property was 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): \_\_\_\_\_  
 \_\_\_\_\_

**Property Type:**

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> Primary residence (single unit)         | <input type="checkbox"/> Primary residence (2-3 units)     | <input type="checkbox"/> Secondary residence    |
| <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/greenbelt |
| <input type="checkbox"/> Personal property (specify): _____      |  |   |

If you are contesting the assessed value of the property, state your estimate of value: \_\_\_\_\_

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

**Burden of Proof**

If the property is **not a qualified real property**, the burden of proof lies with the taxpayer, unless the county assessor or county 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 Board of Equalization decision and I must provide a copy of this form to the owner/taxpayer which is the ex ral party.
- 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 opposing party 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.**

Name (print) \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

**X**

**County Use Only**

*This page to be completed by the County Auditor*

By submitting this form to the Tax Commission, I certify the County Board of Equalization (BOE) heard the owner/taxpayer's appeal, the date of the BOE decision provided below, and that the Request for Reconsideration was timely received in my office. I understand all 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

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 you answered yes to question 2, enter the inflation adjusted value here:** \$ \_\_\_\_\_

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