

**Request for Review - Real Property**  
Sanpete County Board of Equalization

UCA § 59-2-1004  
Form PT-10  
PT-010-1.aj Rev. 11/00

Complete one form for each parcel and return to the county address shown here by:

County Address:  
Sanpete County Auditor  
160 N Main, Rm 207  
Manti, UT 84642

4:00 p.m. on August 4, 2017

County Telephone : (435) 835-2142

**Owner and Property Information**

Owner's name		Telephone number	
Street address			
City		State	Zip
Name of agent representing owner		Agent's telephone number	
Property Location		Property identification number	
Type of property <input type="checkbox"/> Vacant land <input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Agricultural <input type="checkbox"/> Other _____			
Market value shown on "Notice of Valuation and Tax Change" _____		\$ _____	
Owner's estimate of market value _____		\$ _____	
Basis used to determine appellant's market value (cost, income, sales, etc.) _____			

**Reason for Appeal**

- |   |  |
|---|--|
| <input type="checkbox"/> Recent sale of property (attach copy of closing documents) | <input type="checkbox"/> Recent sales of comparable properties               |
| <input type="checkbox"/> Recent appraisal of subject property (attach full copy)    | <input type="checkbox"/> Capitalized income derived from commercial property |
| <input type="checkbox"/> Cost to construct  | <input type="checkbox"/> Assessment Equity                                   |
| <input type="checkbox"/> Other:   |  |

**Office Use Only**

Appeal Number	Date Received
Appointment date and time	Initials (clerk of board)
<input type="checkbox"/> Taxpayer was issued a "Notice of Intent to Dismiss the Appeal" and given twenty working days to submit the necessary information.	

**Taxpayer's Rights**

- I do not wish to appear before the County Board. I wish to have the Board's decision based on consideration of the information submitted. If I am not satisfied, I understand that I retain the right to appeal to the Utah State Tax Commission.

**Certification and Signature**

I certify that all statements here and before the Board are true, complete, and correct to the best of my knowledge. I understand that all information submitted to the Board, and the decision of the Board, are public record. If the Board is unable to make a decision prior to November 30<sup>th</sup>, I am still responsible to pay all the taxes due to avoid penalties and interest. If a refund is necessary it will include interest starting January 1<sup>st</sup>.

Signature of:  Owner  Other: \_\_\_\_\_  Authorization attached (if signature is from someone other than the owner)

**X** \_\_\_\_\_ Date: \_\_\_\_\_

Attach all supporting documentation, including copy of most recent Notice of Property Valuation and Tax Change

## Sanpete County Board of Equalization Information and Instructions on Filing a Request for Review of Real Property

### General Information

#### Basis for Adjustment

The Sanpete County Board of Equalization (Board) only considers matters related to the valuation of property tax purposes. The amount of tax and other issues not related to value cannot be considered by the Board. Only current year values can be appealed. 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

You must present facts to the Board to support your claim that the assessor's value on your property is incorrect. If you fail to present such facts, the Board may issue a "Notice of Intent to Dismiss the Appeal" which allows you ten working days to submit the information requested by the Board. If the information is not submitted, your request for adjustment may be dismissed because the Board may not have sufficient information to make a decision.

#### 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

You must pay your property taxes by November 30 to avoid penalties and interest, even if the Board has not made a final decision.

### Filing Instructions

#### Board Applications and Hearings

Your application and all supporting facts must be filed with the Sanpete County Board of Equalization no later than (30 days after the mailing date of the "Notice of Valuation and Tax Changes"). The Board will be in session **August 7 & 8, 2017 from 9 a.m. to 12 p.m. and 1 p.m. to 6 p.m. at the Sanpete County Courthouse.**

A separate "Request for Review - Real Property" form must be completed for each property for which you wish an adjustment of market value. All relevant documents must be attached.

#### Submit Notice

Please provide a copy of your current "Notice of Property Valuation and Tax Changes" with the "Request for Review - Real Property" form.

#### Tax Representative

An authorization form must accompany the application if a representative will appeal the value of your property on your behalf. Failure to obtain representation is not grounds for compliant at a later stage in the process. A minor must be represented by an adult.

#### Falsifying Evidence

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