

Request for Review – Real Property

CARBON County Board of Equalization

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

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

5:00 p.m., (date): September 13, 2019

County telephone: 435-636-3200

County address: **CARBON COUNTY**
Clerk/Auditor Seth Marsing
751 E. 100 N. Ste. 1100
Price, UT 84501
Email - lori.perez@carbon.utah.gov
BOARD OF EQUALIZATION
September 16, 17 & 18, 2019

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"/> Other: _____ |

Office Use Only

| | |
|---------------------------|---------------------------|
| Appeal number | Date received |
| Appointment date and time | Initials (clerk of board) |

- Taxpayer was issued a "Notice of Intent to Dismiss the Appeal" and given ten 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 30th, 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 1st.

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**

CARBON County Board of Equalization
**Information and Instructions
on Filing a Request for Review of Real Property**

General Information

Basis for Adjustment

The CARBON County Board of Equalization (Board) only considers matters related to the valuation of property for 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 CARBON 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 from SEPTEMBER 16 through SEPTEMBER 18 from 8:00 a.m. to 5:00 p.m. at 751 E. 100 N. PRICE, UT 84501 .

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 complaint 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.



SPECIAL NOTICE REGARDING PROPERTY TAXES

Several of our Board members have been approached by other property owners and asked about the increase in property taxes this year. For those of you who have owned land and/or cabins here in Aspen Cove for several years, you probably have seen your taxes go up yearly. As a Board, we really don't want to take a stand on this issue, but just want to inform other property owners of what we have learned.

What appears to be happening is that Carbon County reassesses our property values yearly and many have seen their property taxes go up each time they do a reassessment.

What we also discovered is that when a tax rate is set for a county, to raise an evaluation for one area, they will be lowering the evaluation in another area of the county. So, when taxes go up in Aspen Cove, another area of Carbon County is being lowered. Not all of the county goes up.

We all realize that property taxes are essential for government to pay the bills and provide services. Most of the property owners in Aspen Cove are not full-time residences and do not receive the normal services provided to the rest of the residents in Carbon County. Our community gets very little services from Carbon County, but yet our tax obligation for the whole county goes up disproportionate from other parts of the county.

If anyone wants to contest their property taxes, the deadline is September 13, 2019. You must file a "Request for Review - Real Property" with the County Board of Equalization. The Clerk/Auditor is Seth Marsing, 751 E. 100 N. Set. 1100, Price, UT 84501, Email - Lori.perez@carbon.utah.gov