

BOARD OF EQUALIZATION ADMINISTRATIVE RULES

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I. GENERAL PROVISIONS

1. These rules set forth policies and procedures for administrative proceedings before the Summit County Board of Equalization ("Board").

II. AUTHORITY OF THE BOARD OF EQUALIZATION

These rules are supplemented by relevant provisions in Utah Code Sections 59-2-1001 through 1006 and 59-2-1017 (hereafter Section refers to the Utah Code) and Utah Admin. Code R884-24P-66 (County Board of Equalization Procedures and Appeals).

1. The Board considers only matters relating to the adjustment and equalization of the valuation and assessment of real property within Summit County. The Board may not rule on matters expressly assigned by law to the County Council. The Board consists of the Summit County Council. The Board establishes rules, policies, and makes all final decisions based on its findings or findings made by the hearing officers. The Summit County Auditor acts as the Clerk of the Board ("Clerk").

2. The Clerk administers the Board, directs the hearing process, establishes policies and procedures, coordinates operations, and administers and monitors the appeals process. The Clerk carries out general operations and administrative matters for the Board as described under these rules, except as delegated by statute to other elected offices or reserved to the Board.

3. In accordance with Section 59-2-1001, the Board may appoint hearing officers to examine the parties, experts and witnesses, consider and weigh the accuracy, credibility, reliability and relevance of the evidence, and make recommended findings to the Board. Each hearing officer must complete training as required by statute.

III. APPLICATIONS FOR APPEAL

A. Requirements for Applications for Appeal

1. A taxpayer dissatisfied with the valuation or equalization of the taxpayer's real property may make an application to appeal by filing the appeal application with the Clerk of the Board. The appeal application must be on the form or the online form provided by the Clerk of the Board and must include the following:

    a. The name and address of the property owner;

    b. The parcel identification and/or account number;

    c. The value placed on the property by the Summit County Assessor ("Assessor");

    d. The taxpayer's estimate of the fair market value of the property. If the parcel contains both land and improvements, the owner's estimate of value must estimate the entire value of the land and improvements together;

    e. Signature of the owner or the owner's authorized agent; and

    f. Evidence or documentation required by IV. A. below.

2. By providing an email address on the appeal application, an applicant agrees to correspondence by email. All notices and communications from the Board will be sent by email only, unless the applicant has checked for correspondence by mail only on the Request for appeal. Appeal notifications will then be sent only to the applicant's representative. If none, notices are provided to the applicant. All requests for notices to be sent to an additional address must be made in writing to the Clerk.

3. All appeal applications are reviewed by the Clerk for compliance with the requirements of this subsection.

4. Appeal applications may be dismissed if they fail to meet the minimum requirements herein. Deficiencies in applications will be specified in a written notice of intent to dismiss which will be sent to the applicant by the preferred method of communication as required by III.B. above, allowing ten (10) business days to correct the deficiencies. If the deficiencies are not corrected within the required timeframe, the application may be dismissed. Timely responses that do not correct the specified deficiencies may be dismissed.

B. Filing Dates

1. Except as provided by Utah Admin. Code R884-24P-66 for late-filed appeal applications, all applications must be filed on or before the dates set forth in Section 59-2-1004. An application is considered timely if received or postmarked on or before the statutory filing deadline.

2. Taxes are due and payable in the appropriate County office on the statutory deadline, regardless of the status of any appeal to the Board, the Utah State Tax Commission, or to any court. Failure to pay the amount due, as shown on the most current tax notice, shall result in the imposition of penalties and interest as provided by law.

3. If an applicant has a prior year appeal pending and wishes to appeal the current tax year valuation, the applicant must file a new appeal application by the statutory deadline. Prior year appeals do not carry over. Each year requires a separate appeal.

C. Petitioning Parties

1. Applicants

    a. Applications must have an ownership interest in the property that is the subject of the application including:

        i. The owner of the property; or

        ii. An authorized agent designated by the property owner with a signed authorization form or Power of Attorney

    b. An applicant's agent must submit a written authorization signed by the applicant providing authority to act with regard to the year under appeal and identifying the property by parcel identification number and/or account number.

    c. Professionals, including appraisers, tax representatives, agents, attorneys, and real estate professionals, are expected to understand the property tax process and act in accordance with their professional status.

    d. The Assessor or the Clerk may petition the Board to add, remove, or modify an assessment, classification, or exemption.

i. In the case of an Assessor-filed valuation appeal, the Assessor will prepare a recommendation (with explanation supporting the change) and submit it to the Clerk. The Clerk will notify the property owner by certified mail to the address on record with the County. The owner has forty-five (45) days following when the notification is sent to respond and file a Request for Appeal. If no response is received, the appeal file will be sent to a hearing officer to be reviewed and decision rendered.

IV. BASIS FOR APPEAL

An application for appeal to the Board must identify one or more of the following as a basis for the appeal and provide supporting evidence as follows:

A. Purchase of the Subject Property

Sales within one year of January 1 of the year under appeal, otherwise known as the "lien date" (for example, if the appeal is of the 2025 tax notice value, then a purchase that occurred from January 1, 2024 to the statutory deadline in 2025).

1. Evidence must include a sales document such as a closing statement, final estimate of closing costs, settlement statement or HUD-1 disbursement document signed by the applicant and prepared by an independent third party identifying the contract sale price, the date of sale, the names of the buyer and seller, and the property location.

B. Market Approach

Market approaches must include three sales where available, but up to five sales are preferred, sold within one year of January 1 of the year under appeal, otherwise known as the "lien date" (for example, if the appeal is of the 2025 tax notice value, then provide sales from January 1, 2024 to the statutory deadline in 2025).

1. Evidence of sales comparables must include date of sale, sale price, property location, and a sufficient description of site and improvement characteristics to support comparability to the subject.

2. Comparable sales may include the sales price of a relevant property that was under contract for sale as of the lien date, but sold after the lien date, and listings of properties that were offered for sale as of the lien date, but did not sell.

3. An owner or other person may prepare a price estimate, estimating the price for which a property would sell. A price estimate may not be prepared by a licensed or certified appraiser.

4. A person who submits a price estimate or property tax information consistent with Section 59-2-1017 on behalf of another must disclose whether such services were rendered under a contingency fee.

5. Greatest consideration will be given to relevant sales closest to the lien date.

C. Professional Appraisal

Appraisals must have an effective date within one year of January 1 of the year under appeal.

1. Professional fee appraisals must include a complete copy of the written appraisal report prepared and signed by a licensed or certified appraiser in accordance with Section 59-2-1017 and the Uniform

Standards of Professional Appraisal Practice ("USPAP"). For purposes of this section, the term "appraisal" is defined in Section 61-2g-102.

2. Factual evidence not in the form of an opinion of value is not considered an appraisal under Section 61-2g-102.

3. If a person licensed or certified under State law prepares a written consultation report or summary, letter of transmittal or certification statement for a contingent fee, the person shall clearly disclose the contingent fee arrangement and its terms in the report, summary, letter or statement as provided by Section 61-2g-406.

D. Factual Error

An appeal based on factual error as defined by Utah Administrative Rule R884-24P-66 must include a detailed description and evidence of the factual error.

E. Equalization Equity Issue

An appeal based on a claim of inequitable assessment must include multiple highly comparable properties that demonstrate an undervaluation of these properties greater than 5% relative to the subject. Applicants must also specifically identify the relevant characteristics of the comparable properties that make them highly similar to the subject property, together with evidence establishing comparability and classification of the properties.

F. Cost Approach

An appeal based on a cost approach must include:

1. A full description of the improvements being valued and:

2. A complete listing of actual costs of construction, hard and soft costs, entrepreneurial profit, and site value, or

3. Data from a reliable cost calculation service.

4. For construction work in progress, the percent of completed construction work in progress as of the lien date for any type of improved property as determined pursuant to Utah Administrative Rule R884-24P-20. Evidence of construction may include inspection reports from the municipality where the property is located showing the dates of inspection and descriptions of the construction work completed.

G. Income Approach

An appeal based on claims using the income approach for commercial properties, including apartments with three or more units, must include:

1. A rent roll and operating statement with all actual income and expense data for the prior year ending December 31 of the year under appeal. Audited Profit and Loss statements are preferred. A supplemental 2-5 year operating history for the property may be necessary to establish an accurate income valuation. If the property is leased, a copy of the lease agreement should be provided. Additional evidence is required for specific challenges to excess vacancy, collection loss, expenses, capitalization rate, or discount rates. Professional or commercial reports or publications may be used to challenge or support various components of an income valuation such as lease rate, vacancy, expenses, and capitalization rates.

2. Leases of three comparable properties, from actual leases or commercial publications, including the location, description, age of lease, and type of lease, if the property is owner-occupied, may be utilized to challenge the lease rate in an income approach.

H. Legal Claim

An appeal based on a legal claim must identify the relevant legal authority for the claim and any supporting factual evidence. Applications raising legal claims or issues, including exemptions, may be referred to the Summit County Attorney's office.

Relevant dates for appraisals, comparable sales, and other financial or economic data may be extended where the party submitting such evidence demonstrates that more current evidence is unavailable or not applicable.

V. PROCEDURES

A. Pre-hearing Resolution

1. In lieu of an appeal being heard by the Board or hearing officer, the Assessor and appellant/authorized representative may resolve the matter and stipulate as to value. Such stipulations shall be in writing on the form provided by the Clerk of the Board

2. The stipulation form is subject to review and acceptance by the Clerk prior to submission to the Board for final decision. All stipulation forms must be signed by both parties (the appellant/authorized representative and Assessor) and include a statement that waives all further rights of the parties to appeal as it relates to the applicable tax year. If a stipulation occurs during the course of a hearing before the hearing officer, the hearing officer shall also sign the stipulation form

3. Prior to a hearing before the hearing officer, the Assessor may conduct an informal review of an appeal and recommend a value adjustment to correct factual errors (as defined by Utah Administrative Rule R884-24P-66) or to reflect fair market value.

4. In the absence of a stipulation, the Clerk shall move the appeal forward to a hearing as set forth in V.B. below.

B. Hearings

1. Appeals not resolved by stipulation will be set by the Clerk for a hearing before a hearing officer.

2. The Clerk shall provide notice of a hearing by the preferred method of communication as required by III.B. above and only to the applicant's representative. If none, notice is provided to the applicant. All requests for hearing notices to be sent to an address other than that listed on the application must be made in writing to the Clerk.

3. Hearing notice will be sent

    a. At least fourteen (14) calendar days prior to the hearing for both commercial and residential properties

4. A hearing may be rescheduled once for good cause. An applicant may request to be rescheduled if:

a. They respond within three business days after the hearing appointment was sent to them, and

b. The hearing schedule will allow for accommodation to be made.

5. A party is not required to attend a hearing. Applicants may waive their right to appear in person or by Zoom at a hearing. In a party's absence or if the applicant waives their right to appear, the appeal will be decided on previously submitted evidence. Failure to appear at a hearing is not grounds to request a new hearing.

C. Submission of Evidence for Consideration at the Hearing

1. The appeal application per III.A above and any evidence submitted as part of the appeal per IV.A above shall be made part of the evidence submitted for consideration at the Hearing.

   a. At least five (5) calendar days before the scheduled hearing (as set forth in Section 59-2-1004(7)), the Assessor shall provide the appellant any evidence the Assessor relies upon in support of the Assessor's valuation and the appellant shall provide the Assessor any evidence not previously provided to the Assessor that the appellant relies upon in support of the appellant's appeal. This deadline does not apply to evidence that is commercial information as defined in Section 59-1-404 and nondisclosure agreements are not yet executed.

2. If a party submits evidence less than five (5) calendar days prior to a hearing (including at the hearing), the other party may respond to the evidence in writing within ten (10) calendar days after the day on which the hearing occurs [as provided in Section 59-2-1004(7)(c)]. The response shall be sent to all parties and the Clerk, who shall submit it to the hearing officer.

3. A hearing brief may be submitted before or at hearing, but such brief may not contain additional evidence. It should only be used to detail the disputes at issue, and advocate the proper resolution of those disputes.

4. A hearing officer may, at any time before a written decision, request clarification or verification of any evidence from any party.

D. Ex Parte Communications

1. No party shall communicate ex parte (that is, without the other party present) with a hearing officer on matters relevant to the merits of an appeal for the purpose of influencing the outcome of the appeal. Discussions of procedural matters are not considered prohibited ex parte communications.

2. A hearing officer who receives ex parte communication relevant to the merits of a matter under appeal will disclose the communication to all parties and afford them an opportunity to comment. The communication will be placed into the case file.

3. Subsequent to hearing, a hearing officer may seek clarification of facts or evidence from either party. Such clarification is not ex-parte communication and the party's response will be limited to addressing the hearing officer's clarification.

E. Commercial Information

1. A party will not disclose commercial information except as permitted by Section 59-1-404. Prior to receiving commercial information, an individual not bound by Section 59-1-404 must sign a non-disclosure affidavit that prohibits the individual from disclosing commercial information except as permitted by

Section 59-1-404. Individuals who do not sign the non-disclosure affidavit may not participate in the portion of the hearing where the commercial information is discussed. The non-signing participant will only be entitled to receive a redacted copy of the appeal file with the commercial information removed.

F. Hearing Standards

1. Valuation standard: To prevail in a property valuation dispute, the applicant must meet the burden of proof consistent with Section 59-2-109 as appropriate to the facts pertaining to the appeal.

2. Equalization standard: Assessments are presumed to be equalized. To prevail in a claim based upon equalization pursuant to Section 59-2-1004(7)(h), the applicant must:

    a. Specifically identify multiple comparable properties, and show that they are highly comparable to the appellant's subject property;

    b. Show that the comparable properties have been undervalued, while the appellant's property has been singled out for fair market assessment; and

    c. Establish that the disparity in assessment value is at least 5% between the appellant's property and the comparable properties that have been undervalued.

3. Exemption standard: An applicant claiming an exemption must establish that the property and its use meet the statutory and constitutional requirements for the exemption.

G. Post-hearing Resolution (and Non-hearing resolution)

1. Hearing officers shall transmit their proposed written findings and recommendations to the Clerk. The findings shall identify the information required by Rule R884-24P-66.

H. Board Decision

1. The Clerk will issue the hearing officer's written decision, along with a cover letter and instructions for filing a TC-194, to the applicant or authorized representative.

2. The Clerk summarizes all adjustments to assessments or exemption recommendations on an agenda to be transmitted to the Board for adoption and final approval. Any adjustment or recommendation may be removed from the agenda by the Clerk as needed for clerical corrections.

3. All recommendations and adjustments are subject to final action by the Board.

4. The Summit County Treasurer will refund taxes resulting from a final, non-appealable decision, consistent with state law. It is the responsibility of the applicant, owner, former owners, or buyers of the subject parcel to arrange further distribution.

5. If an underpayment results from a decision issued by the Board, the Utah State Tax Commission or a court of competent jurisdiction, no penalty or interest shall be due on the underpayment if paid within 45 days of notice of such increase.

I. Withdrawal

1. An applicant may request to withdraw an appeal by submitting a signed written statement at any time prior to a final decision by the Board. Absent any objections from the opposing party, the appeal will be withdrawn.

2. Any party to an appeal proceeding may object to the withdrawal. In the event of an objection, the appeal will be scheduled for a hearing on the merits.

J. Appeal to the Utah State Tax Commission

1. An appeal of the Board's decision to the Utah State Tax Commission must be filed with the Clerk of the Board within the statutory time period and in accordance with Section 59-2-1006.

2. Any party to an appeal before the Board, including the Assessor as provided by law, has the right to appeal to the Tax Commission.

VI. Amendments

These Administrative Rules may be amended by the Summit County Board of Equalization from time to time as deemed necessary to ensure compliance with applicable law, to reflect changes in state statutes or administrative rules, or to address operational and administrative needs of the Board.

SUMMIT COUNTY BOARD OF EQUALIZATION



6/10/2026

Canice Harte
Chair