

DAVIS COUNTY BOARD OF EQUALIZATION-FILING INSTRUCTIONS

Board applications - Your application and all supporting facts must be filed or postmarked with the Davis County Board of Equalization no later than 5:00 p.m. on the date printed on the 2016 Notice of Property Market Valuation. Applications are accepted at the Tax Admin Office-Room 101, County Administration Building, Farmington, Utah. Each property serial number requires a separate application. Evidence needs to be included with application. Incomplete applications will be dismissed.

Owner(s) Statement of value - In the blank provided on the previous side, fill in the value that you are asking be placed on the property for 2016.

Submit notice - A copy of your current "Notice of Valuation and Tax Change" must be included with this application.

Basis for Adjustment - The Davis County Board of Equalization has been established to consider matters related to the valuation (market value) of property for tax purposes. The amount of tax owed and issues other than valuation, cannot be considered by the Board. Only current year market values can be appealed. If you have a State Tax Commission appeal pending from a previous year, you must still file a timely appeal with the Board to appeal current year's values.

Burden of Proof - You must present evidence to the Board to support your claim that the assessor's market value on your property is incorrect. All evidence should be submitted with the filing of this appeal and must support the value as of Jan. 1, 2016. If you fail to present such facts, the Board will issue a "Notice of Intent to Dismiss the Appeal" which allows you 10 calendar days to submit the information requested by the Board. If the information is not submitted within the allowed timeframe, your request for adjustment will be dismissed.

ADDITIONAL INSTRUCTIONS AND INFORMATION

Falsifying Evidence - An appellant or representative found to be misrepresenting, concealing, or falsifying information is subject to criminal; prosecution as set forth by law. (UCA 59-2-309.)

Basis for appeal - This section asks for information that supports a different value for this tax year. The term "recent" means 2015 or 2016. Documentation that is older than that is outdated.

Authorization to represent owner - The signed, notarized, "Authorization to Represent Owner" portion of the application must be completed if a representative is appealing the market value of your property on your behalf. A business representative must include a legal, valid state license number. Failure to obtain timely representation is not grounds for complaint subsequent to the filing deadline.

PAYMENT OF TAXES - PLEASE NOTE CAREFULLY

- The Board of Equalization has discretion to raise as well as lower value based on the facts presented.
- A Tax Notice will be mailed by October 31, 2016. If you have not received a decision by the November 30, 2016 due date, you should pay the tax as originally billed, if not, penalties and interest will be applied as provided by law.
- If the taxes are paid, and the decision of the Board subsequently reduces the value and taxes, a refund will be issued.

MAIL OR DELIVER COMPLETED FORMS TO:
DAVIS COUNTY BOARD OF EQUALIZATION
TAX ADMIN OFFICE-ROOM 101, P.O. BOX 618
FARMINGTON, UTAH 84025-0618

FILE ON OR BEFORE THE DATE PRINTED ON THE 2016 NOTICE OF PROPERTY MARKET VALUATION

BLANK FORMS ARE AVAILABLE AT THE ABOVE ADDRESS OR THIS FORM MAY BE DUPLICATED