

BE-PP PERSONAL PROPERTY APPEAL TO THE SALT LAKE COUNTY BOARD OF EQUALIZATION

PLEASE READ ALL INSTRUCTIONS AND EXPLANATIONS ON THE REVERSE SIDE

Form Approved on 7/30/2013

Please Complete All Unshaded Sections of this form. Shaded areas are for Office use only

Owner of Record:	Account Number:
Address:	Sub-Account Number:
	Tax Year (s) Appealed:
City, State, Zip:	Brief Description of the property being appealed:
	Property Location:
Contact Name:	This is an appeal of a Personal Property Audit: Y N
Telephone #: () FAX #: ()	
Email Address:	

BASIS FOR THIS APPEAL

Check All Boxes that apply. See reverse side of this form for additional information and minimum evidence requirements. Documentation must be submitted with the initial filing of this appeal to substantiate the petitioner's request for a value reduction.

- Classification of property using the Utah State Tax Commission personal property schedules.
- Appraisal of the property
- Purchase of the property within 1 year of assessment date
- Comparable sales of similar property
- Income Approach to Value
- Obsolescence in excess of that allowed by the Utah State Tax Commission Recommended Schedules
- Legal Issues - Submit a legal brief
- Correction of factual errors in the assessment record

Owner/Agent Signature: _____ Date: _____

An Agent Authorization must accompany this form if someone other than the owner will be representing the owner in this appeal.

BOARD OF EQUALIZATION ACTIVITY Screened by: _____

Date: _____

Assessment Date: _____	Appeal Postmark: _____	Filed Timely: Y N
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Meets Minimum BOE Evidentiary Requirements: Y N Notice of Intent to Dismiss: Date Mailed: _____

Tax Years Determined to be under BOE Jurisdiction: _____ Deadline to return Notice of Intent: _____

- Dismissed Date: _____ Reason: _____
- Accepted and Notice mailed to Petitioner Date: _____ By: _____
- Additional Information Request Date Requested: _____ Date Returned: _____
- Stipulation Received Date: _____ By: _____
- Hearing Scheduled Date: _____ By: _____
- Hearing Officer Recommendation Date: _____ By: _____
- BOE Final Approval Date: _____

Final Decision Notice Mailed to all Parties: _____ Date: _____ By: _____

Salt Lake County Board of Equalization Clerk: 385-468- 7200 Tax Administration: 385-468-8120 Assessor 385-468-7943. Reasonable accommodations for individuals with disabilities may be provided upon 3 days advance notice. Contact Clerk of the Board. Mail your appeal to: Salt Lake County Board of Equalization, 2001 S State St N3-300, P.O. Box 144575, Salt Lake City UT 84114-4575 .

GENERAL INSTRUCTIONS FOR FILING A PERSONAL PROPERTY APPEAL:

Any taxpayer who disagrees with the assessor's valuation of his property may appeal to the County Board of Equalization. The appeal must be postmarked no later than 60 days after the mailing of the valuation notice. Appeal due dates are provided on the annual filing notice or audit notice **Even though valuation and tax notices are mailed throughout the year, the assessor values all property as of January 1st.** Late personal property appeals will be dismissed by the Board. Your appeal must be postmarked on or before the Appeal Deadline on your valuation notice.

Appeals are filed with the **Salt Lake County Auditor, Clerk of the Board, 2001 South State Street, #N3-300, Salt Lake City, UT, 84114.**

Please do NOT send your appeal to the Assessor. The appeal must contain sufficient information to call the assessor's value into question, and provide verifiable evidence of an alternate value. The Board may request the petitioner and Assessor attempt to resolve the issues informally. The Board may also schedule a hearing where both the taxpayer and the assessor may present evidence, if the parties are unable to reach an agreement. The Board may lower, raise, or maintain the value based on the facts presented. The Board will then issue a written decision to the owner of record. Either party may subsequently appeal this decision to the Utah State Tax Commission if they so choose.

SPECIFIC INSTRUCTIONS FOR MOTOR VEHICLES

Only the value of heavy and medium duty trucks, commercial trailers; yachts, sloops, and houseboats over 31 feet in length may be appealed. All other motor vehicles are a fee, not an ad valorem tax. Please attach a copy of your assessment notice or list the Make, Model, Year, VIN #, and Plate # of your vehicle. High mileage must be documented as of January 1st. Copies of service or repair invoices around this time period noting the vehicle's mileage are acceptable. Significant damage to the vehicle must also be documented by an affidavit and repair estimate from a bonded dealer or body shop. Utah Statutes only allow Assessors or Boards of Equalization limited latitude in the adjusting the valuation of motor vehicles. The Board will refer all motor vehicle appeals to the Assessor's Motor Vehicle Division for an informal review prior to scheduling a hearing.

SPECIFIC INSTRUCTIONS FOR OTHER PERSONAL PROPERTY

Personal property is valued using uniform depreciation tables for various classes of personal property developed by the Utah State Tax Commission. The use of these standard tables helps to accomplish the goal of equalization; valuing similar property in the same manner for all taxpayers statewide. If you choose to appeal property that has been valued using the standard tables, you should be prepared to show why your specific property should be valued differently than similar property owned by many other taxpayers. Property listed in the Utah State Tax Commission Class 28 may not be appealed to the Board of Equalization (it is not a market-based schedule).

If you are appealing an Assessor estimate of value due to non-filing by the owner, the only issue that will be discussed by the Board is whether the Assessor based the estimate on known facts and circumstances.

GUIDELINES FOR SUBMITTING EVIDENCE OF FAIR MARKET VALUE:

- > All petitions must identify the specific equipment subject to appeal, including makes, model numbers, year of purchase, etc., if applicable.
- > Claims of functional, economic, or physical obsolescence must be quantified by the petitioner.
- > Changes in classification must be documented by specific characteristics that would justify re-classification.
- > Legal issues must include a brief supporting the claims of the petitioner.
- > Appraisals by third parties must be done by qualified professionals and include a statement of qualifications.
- > Comparable sales data must have occurred within a reasonable time period from the January 1st lien date and are subject to verification.
- > Liquidation, quick-sale, wholesale, or auction data will generally not be considered fair market value documentation.
- > Claims of prior disposal of property must include source documents identifying disposal dates.
- > Amended Federal Tax Returns must be provided if you have corrected errors to fixed asset schedules and federal depreciation expense reports.