



**BOARD OF EQUALIZATION
TAXPAYER INFORMATION AND INSTRUCTIONS
ON FILING A REQUEST FOR REVIEW OF MARKET VALUE**

GENERAL INFORMATION

Basis for Adjustment – The Daggett County Board of Equalization only considers matters related to the valuation of property for tax purposes. If you have valuation questions, you can contact the Assessor’s Office Monday thru Friday from 9:00 am to 12:00 pm and 1:00 pm to 5:00 pm, at (435) 784-3222 ext. 410. The amount of tax and other issues not related to value cannot be considered by the Board.

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 twenty (20) calendar 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 Auditor’s Office no later than 4:00 pm on September 16, 2019.** You can obtain the “Request for Review” form at the Auditor’s office located at 95 North 1st West, Manila, Utah, or call (435) 784-3210 ext. 405 to have one sent to you and to schedule an appointment.

A “Request for Review” form must be completed for each separate property for which you wish an adjustment of market value. Attach all relevant documents to the “Request for Review”.

Submit Notice – Please provide a copy of your current “Notice of Valuation and Tax Change” with the “Request for Review” form.

Tax Representative – An “Authorization to Represent Record Owner” form must accompany the application if a representative will appeal the value of your property on you 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 representative found to be misrepresenting, concealing, or falsifying information before the board is subject to criminal prosecution as set forth by law.