

Washington County Board of Equalization

Application for Review of Market Value Instructions

The following is a list of instructions to assist you in completing the necessary information to initiate a real property market value appeal through the Board of Equalization.

- Review the “Notice of Property Valuation and Tax Changes”.
- If you have evidence showing that the market value of your property is substantially different than the County’s valuation, you may have grounds for an appeal.
- You may wish to consider the amount of tax dollars to be saved by the appeal process. A fair example would be approximately \$10.00 in taxes for every \$1,000 in valuation.

Completing the Application for Review of Market Value:

1. Using your “Notice of Property Valuation and Tax Changes”, complete the Owner’s Name, Property Location, Mailing Address, Account Number, Parcel Number and Market Value, which is shown on the “Notice of Valuation and Tax Changes.” Indicate a phone number where you can be reached from 8:00 a.m. to 5:00 p.m.
2. Indicate your Estimate of Value.
3. Check the appropriate box indicating the “Reason for Appeal”.
4. Complete the Hearing Option Section.
5. Sign and date the form.
6. Enclose a copy of your “Notice of Property Valuation and Tax Changes”.
7. Enclose a copy of evidence supporting your estimate of value.

What types of evidence are required by the Board of Equalization?

The required evidence should be based on the lien date of **January 1, 2019** and **must** be filed with the appeal application.

- Closing/settlement statement, if you recently purchased your property.
- A minimum of three (3) recent sales of properties located in or around your neighborhood that are similar to yours in size, age, condition and quality.
- A current appraisal made by a professional fee appraiser.
- Rent rolls, vacancy rates, and income/expense statements for each of three years prior to current tax year (commercial/industrial properties).

A separate appeal application must be completed for *each* property you are appealing.

Appeals filed without supporting evidence may be dismissed.

All appeals must be received prior to September 16, 2019.

Application for Review of Market Value - 2019

Washington County Board of Equalization
 87 N 200 E
 St George, UT 84770
 Phone: (435) 652-5875 Fax: (435) 652-5887

Log #
Account #
Parcel #

Owner's name	Property Location(Address)		
Mailing Address	City	State	Zip
Daytime Telephone Number	Email Address		
Name of agent representing owner (if applicable)	Agent's Telephone Number (if applicable)		
Market Value shown on "Notice of Valuation and Tax Changes"	\$	_____	
Owner's estimate of market value (required)	\$	_____	

Reason for Appeal

- Recent sales of comparable properties (attach a minimum of 3 comparable sales)
- Recent sale of property (attach a copy of closing/settlement statement)
- Capitalized income derived from commercial property (attach income/expense statements, rent rolls and vacancy rates for prior 3 years)
- Other (provide explanation and attach supporting evidence) _____

All applicable evidence submitted by the appellant and the County will be considered by the Board of Equalization in the determination of fair market value.

Hearing Appearance Option

- I do not wish to appear in person before the Board of Equalization. I wish to have the Board's decision based on consideration of the evidence submitted.
- I wish to appear in person before the Board of Equalization. (The Board will determine date and time of hearing.)

Attach all supporting evidence including a copy of your 2019 "Notice of Property Valuation and Tax Changes". Appeals filed without supporting evidence may be dismissed.

A separate appeal form is required for each individual parcel.

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, excluding financial and sales data.

X _____ Date _____
 Signature of:
 Owner
 Other (Third Party Authorization must be attached.)

THE APPEAL DEADLINE IS SEPTEMBER 16, 2019