

# 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 "Basis for Requesting Review".
4. Indicate whether you wish to have the Board determine the correct market value based on evidence submitted or whether you wish to present your case in person.
5. Sign and date the form.
6. Enclose a copy of your "Notice of Property Valuation and Tax Changes".
7. Enclose a copy of your 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, 2016** and **must** be filed with the appeal application.

- A current appraisal made by a professional fee appraiser is considered to be the best evidence to demonstrate market value.
- Closing statements, if you purchased your property prior to January 1, 2016.
- 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.
- Rent rolls, vacancy rates, and income/expense statements for each of three years prior to current tax year (commercial/industrial properties).

Residentially improved properties require a completed "Application for Residential Exemption" and "Homeowner's Questionnaire".

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

**Failure to fully complete this form and submit supporting evidence will result in the dismissal of your appeal.**

**All appeals must be received prior to September 15, 2016.**

**Application for Review of Market Value - 2016**

Washington County Board of Equalization  
87 North 200 East  
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
Telephone Number		Daytime Phone Number	
Name of agent representing owner (if applicable)		Agent's Telephone Number (if applicable)	
Market Value shown on "Notice of Valuation and Tax Changes"		\$ _____	
<b>Owner's estimate of market value (required)</b>		<b>\$ _____</b>	

**Basis for Requesting Review and Required Documentation**

- ☐ Market value not justified by comparable sales. (A minimum of three (3) comparable sales **must** be attached.)
- ☐ Market value not justified on basis of purchase price prior to **January 1, 2016**. (Closing or settlement statement **must** be attached).
- ☐ Market value not justified on basis of income derived from the property. Rent rolls, vacancy rates and income/expense statements for **each** of the three (3) years prior to **the current tax year** **must** be attached.
- ☐ Other reasons. (Provide explanation below. Supporting evidence **must** be attached.) \_\_\_\_\_

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**Request for Hearing**

- ☐ I would like the Board of Equalization to determine the correct market value of my property based on the evidence submitted.
- ☐ I would like to present my case in person at a hearing. (The Board of Equalization will determine date and time of hearing.)

**A copy of your 2016 "Notice of Property Valuation and Tax Changes" is required.**

**A separate appeal form is required for each individual parcel.**

**Any faxed application/evidence must be submitted on 8 ½ by 11 inch paper.**

**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. If the Board is unable to make a decision prior to November 30<sup>th</sup>, I am still responsible to pay all the taxes due to avoid penalties and interest. If a refund is necessary it will include interest starting January 1<sup>st</sup>.

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

**Failure to properly complete this form and submit supporting evidence will result in the dismissal of your appeal.**

**THE APPEAL DEADLINE IS SEPTEMBER 15, 2016**

# APPLICATION FOR RESIDENTIAL PROPERTY EXEMPTION

WASHINGTON COUNTY ASSESSOR \* 87 N 200 E Suite 201\* ST GEORGE UT 84770 \* 435-634-5703\*Fax 435-652-5887  
Pursuant to Utah Code Annotated 59-2-103.5 & Washington County Code 8-2

Property Ownership: \_\_\_\_\_ Account: \_\_\_\_\_

Property Address: \_\_\_\_\_ Parcel: \_\_\_\_\_

Date of Purchase \_\_\_\_\_ Purchase Price<sup>1</sup> \_\_\_\_\_

Please note the value of any personal property (such as furniture) included in the purchase price and any special terms, considerations, concessions, or unusual circumstances which influenced the decision to purchase the property:

**Please initial ONE of the following options, and answer the supporting questions:**

\* \_\_\_\_\_ OWNER-OCCUPIED FULL TIME – Owner-occupants do not have another permanent full-time residence in any state or province.

Identify the complete address of the previous residence of each owner-occupant:

List all other residential real estate owned by each owner of the property identified above. [If necessary, use back of form.]

Name & Utah driver license number of each owner-occupant:

Are owner-occupants employed in Washington County.....	Y	N
Do owner-occupants pay their income taxes in Utah.....	Y	N
Do owner-occupants use the property address above for their federal and state income tax returns.....	Y	N
Are owner-occupants registered at the property address above to vote in Washington County.....	Y	N
Are owner-occupants' vehicles, boats, and RVs registered at the address above in Washington County.....	Y	N

Explain any NO answer:

\* \_\_\_\_\_ TENANT-OCCUPIED FULL TIME – Tenants do not have another permanent full-time residence in any state or province.

**A rental contract, or if no rental contract exists, two(2) forms of proof of tenant's residency must accompany this application.**

Tenant Names & Telephone numbers: \_\_\_\_\_

\* \_\_\_\_\_ THE PROPERTY IS NOT A PERMANENT FULL-TIME RESIDENCE

- **Any misrepresentation on this application may result in criminal fraud charges.**
- **Property classification is identified on county websites available for public review.**
- **Supplementary information may be necessary to process this application.**

Signed: \_\_\_\_\_ Dated: \_\_\_\_\_ Daytime Phone: \_\_\_\_\_

Signed: \_\_\_\_\_ Dated: \_\_\_\_\_ Daytime Phone: \_\_\_\_\_

<sup>1</sup> Voluntary disclosure of sales data plays a crucial role in assuring uniform and equitable valuation for property tax purposes.

WASHINGTON COUNTY ASSESSOR  
87 NORTH 200 EAST ST. GEORGE, UTAH 84770 (435) 634-5703 FAX (435) 652-5887  
HOMEOWNER'S QUESTIONNAIRE

Name of Person Completing this form: \_\_\_\_\_

Owner: \_\_\_\_\_ Other: \_\_\_\_\_

Mailing Address \_\_\_\_\_

Telephone Number: \_\_\_\_\_ Date: \_\_\_\_\_

Property Street Address: \_\_\_\_\_

**PROPERTY PARCEL NUMBER:** \_\_\_\_\_

**ACCOUNT NUMBER:** \_\_\_\_\_



1. Is this your primary residence? ( ) Yes ( ) No ( ) Rental
2. Estimate living area square footage (not basement area). \_\_\_\_\_
3. Total room count (Excluding basement rooms) - Indicate number of each room:  
\_\_\_\_ Living Room \_\_\_\_ Kitchen \_\_\_\_ Utility \_\_\_\_ Storage  
\_\_\_\_ Family Room \_\_\_\_ Dining Room \_\_\_\_ Den/Office \_\_\_\_ Media
4. Bedrooms above grade \_\_\_\_ Bedrooms in basement \_\_\_\_
5. Total number of baths. All levels and basement \_\_\_\_
6. Indicate number of plumbing fixtures per bathroom.  
\_\_\_\_ Bathroom with 1 sink / 1 toilet  
\_\_\_\_ Bathroom with 1 sink / 1 toilet / 1 tub/shower combo  
\_\_\_\_ Bathroom with 1 sink/1 toilet/1 shower/1 tub (jetted or standard)  
\_\_\_\_ Bathroom with 2 sinks / 1 toilet / 1 tub/shower combo  
\_\_\_\_ Bathroom with 2 sinks/1 toilet/1 shower/1 tub (jetted or standard)
7. Total plumbing fixtures? Indicate number of each.  
\_\_\_\_ Kitchen Sinks \_\_\_\_ Laundry Sinks \_\_\_\_ Other  
\_\_\_\_ Laundry Hookups \_\_\_\_ Water Heater \_\_\_\_ Water Softener
8. Total built-in appliances? - Indicate number of each  
\_\_\_\_ Dishwasher \_\_\_\_ Cooktop \_\_\_\_ Hood and Fan  
\_\_\_\_ Garbage Disposal \_\_\_\_ Wall oven \_\_\_\_ Trash Compactor  
\_\_\_\_ Microwave oven \_\_\_\_ Range \_\_\_\_ Central Vac
9. Type of counter tops (Formica, Corian, granite, tile, etc.)  
Kitchen \_\_\_\_\_ Master Bath \_\_\_\_\_  
Additional Baths \_\_\_\_\_
10. Check type of interior floor coverings:  
( ) Carpet ( ) Hardwood ( ) Natural Stone  
( ) Tile ( ) Vinyl ( ) Other \_\_\_\_\_
11. Ceiling height of first floor living area? ( ) 8' ( ) 9' ( ) 10'  
( ) Other specify height \_\_\_\_\_
12. Number of direct vent fireplaces? (no chimney) \_\_\_\_\_  
Number of fireplaces with chimney? \_\_\_\_\_  
Wood burning or pellet stove? \_\_\_\_\_
13. Check item that best describes the heating system in your home:  
( ) Gas furnace ( ) Oil furnace  
( ) Hot water baseboard ( ) Ground Source  
( ) Heat pump ( ) Solar panels  
( ) Radiant ( ) Other \_\_\_\_\_
14. Describe cooling system (exclude window cooler):  
( ) Central Air  
( ) Evaporative  
( ) Evaporative w/ducts  
( ) None

15. Estimate basement square footage \_\_\_\_\_
16. Check item describing basement in your home:  
( ) Full Basement ( ) Half Basement ( ) None  
If walkout please check ( ) No. of entrances \_\_\_\_\_
17. Basement ceiling height? ( ) 8' ( ) 9' ( ) 10'
18. Of the above basement area, percent finished?  
( ) 0% ( ) 25% ( ) 50% ( ) 75% ( ) 100%
19. Does the basement have a Kitchen? ( ) Yes ( ) No  
Kitchenette? ( ) Yes ( ) No
20. Do you have a bonus room above garage? ( ) Yes ( ) No  
Is it finished living area? ( ) Yes ( ) No
21. Do you have an in-ground swimming pool? ( ) Yes ( ) No  
Is there a spa built into pool? ( ) Yes ( ) No  
In-ground spa only? ( ) Yes ( ) No
22. Have you remodeled or added to the property?  
( ) Yes ( ) No If yes, what year? \_\_\_\_\_ Describe work done.  
\_\_\_\_\_
23. Who did you purchase the home from? (Within the last 3 years)  
\_\_\_\_ Developer \_\_\_\_ Contractor \_\_\_\_ Real estate company  
\_\_\_\_ Family member \_\_\_\_ Owner \_\_\_\_ Bank \_\_\_\_ Other  
Date of Purchase \_\_\_\_\_  
Purchase Price \$ \_\_\_\_\_
24. If home not purchased, did you have the home built? ( ) Yes ( ) No  
Self? ( ) Yes ( ) No Contractor? ( ) Yes ( ) No  
Date home construction was complete \_\_\_\_\_  
Construction Costs (building only) \$ \_\_\_\_\_  
Land purchase price \$ \_\_\_\_\_ Date \_\_\_\_\_
25. Did the sales price/construction costs include the following?  
Landscape/Sprinklers ( ) Yes ( ) No \_\_\_\_ Front \_\_\_\_ Back  
Fencing ( ) Yes ( ) No \_\_\_\_ Sides \_\_\_\_ Back
26. Was there any personal property included in the sale? (Furniture, water rights, etc.) \_\_\_\_\_  
If so, amount \$ \_\_\_\_\_