

## What is the Notice of Property Valuation?

The Notice of Property Valuation and Tax Changes is mailed annually to all property owners in Millard County. The notice shows the market value set by the County Assessor, the projected taxes, and the dates of public hearings by entities that set tax rates. This publication is designed to help you determine if the market value set for your property is correct and, if necessary, how to file an appeal with the County Board of Equalization.

## How is my property valued?

All property in Millard County is appraised by the Assessor's Office to represent 100% market value as of January 1st each year. Market value is defined as the amount of money a willing buyer would pay to a willing seller. Foreclosure sales, sales involving special considerations, or sales between relatives are not considered fair market transactions.

## Value Vs. Taxes

The tax bill on your property is the result of several factors: the value of the property, the tax rate for your area, and certain exemptions that apply in some cases. If your taxes have increased during the past year it may be due to one of the following:

- The value of your property may have changed due to an addition, new construction, or the ongoing County equalization program
- The tax rate for your area may be changing
- Your property may have been changed from primary to non-primary

*The County Board of Equalization has no authority to change tax rates or taxes due. It can only consider the value of the property. The focus of an appeal before the Board of Equalization is the market value of the property, not the amount of taxes due.*



Millard County Auditor's Office  
Clerk of the Board of Equalization  
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# Millard County Board of Equalization



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## Property Valuation Appeal Process

Millard County Auditor  
Clerk of the Board of Equalization



# Appealing Your Market Value

## Checking Your Property's Value

To determine whether the County Assessor has correctly valued your property, follow these two steps:

### Check Your Notice for Errors

Check your "Notice of Property Valuation and Tax Changes" for obvious errors. Verify the acreage, square footage of any structure on the lot, and any unfinished interior space. If you find errors, contact the Millard County Assessor at (435) 743-5719, in the case of an error they may be able to file for you.

### Establish Your Property's Value

The County Assessor is required by law to assess your property according to its market value as of January 1 each year. You can use the following independent sources to verify whether the value shown on your "Notice of Property Valuation and Tax Changes" is correct:

- A professional appraisal (within the 12 month period **prior** to the January 1 lien date) is generally the best evidence of value.
- If you purchased or refinanced the property in the 12 months **prior** to the January 1 lien date, your real estate closing papers can be helpful in determining market value.
- If you do not have an appraisal or closing papers, look for documentation of sales of similar properties (comparables) in your area. The comparables should be properties that sold **within the 12 months prior** to the January 1 lien date and be of similar age, style, size, and condition, and they should be in the same neighborhood.

## Should You File an Appeal?

In deciding whether to appeal, consider the following:

- **The strength of your evidence of value**—In an appeal, the assessed value is generally presumed to be correct unless evidence you submit indicates otherwise. You must provide firm evidence that the value you are proposing is more representative of fair market value than the value set by the County Assessor.

## How to File an Appeal

### Pay Attention to Details

**You must file your appeal with the County Auditor on or before September 15 @ 5:00 p.m. MDT.** If you fail to file your appeal before the deadline, the value listed on the notice will be final.

### State the Basis for Your Appeal

The County Board of Equalization requires you to state why you believe the assessment is incorrect and provide evidence to support your case. You must include information about any errors in the property record as well as other documentation that you plan to present at the hearing to support your proposed adjustment.

## The Board of Equalization Hearing

### When is the Hearing?

Your hearing will be scheduled after you have submitted a completed appeal form. Generally, hearings will be scheduled up until September 30th.

### Who Will Hear Your Appeal?

The Millard County Commission, acting as the Board of Equalization, will hear the appeals.

### Is It Necessary to Attend the Hearing?

You may attend the hearing and represent yourself, or you may have someone represent you (with proper authorization). If you cannot be present in person or through a representative, you can submit your written statement and documents for consideration.

### What is the Hearing Like?

The hearing is informal. You will have the opportunity to present and explain your evidence, and the County Assessor or Deputy Assessor will also have an opportunity to explain how the county arrived at the market value. The Board will weigh all of the information presented and a written decision will be mailed to you.

### What if You Disagree with the Board's Decision?

If you are dissatisfied with the Board's decision, you have additional appeal rights. The next level of appeal is before the Utah State Tax Commission. Contact the County Auditor's Office for more information.

## Primary and Non-Primary Property

A primary residence is any dwelling used or rented as a full time residence and can include up to one acre of land. Commercial property, vacant land, and second homes do not qualify as primary residences. You can determine if your property is classified as primary or non-primary by checking the bottom of your valuation notice. If you believe that your property has been incorrectly classified, please contact the **Millard County Assessor at (435) 743-5719.**

## Completing your Application

*Please be sure to complete all of the following on your application prior to filing:*

### Owner and Property Information

- List phone numbers where we can reach you if we have any questions and to schedule an appointment. Please only list cell phone numbers if it is acceptable for us to call during daytime hours.
- Be sure to include your property parcel number and indicate the type of property.
- Indicate your estimate of market value (**this must be completed or your application may be dismissed**).

### Reason for Appeal

- Please indicate the basis for your appeal. Be sure to attach copies of all documentation that supports your estimated market value. Appeals that do not have sufficient evidence will be dismissed.

### Taxpayer's Rights

- You may waive your right to appear before the Board if you do not wish to attend the hearing. If you mark this box, you will not be contacted for an appointment and your appeal will be represented by the documentation submitted with your application.

### Certification and Signature

- Don't forget to sign and date your application. Please indicate if another party will be representing you and contact our office for the proper authorization forms.

