

**DUCHESNE COUNTY BOARD OF EQUALIZATION
INFORMATION AND INSTRUCTIONS
ON FILING A REQUEST FOR REVIEW OF MARKET VALUE
2006**

GENERAL INFORMATION

Basis for Adjustment - The Duchesne County Board of Equalization only considers matters related to the valuation of property for tax purposes. The amount of tax and other issues not related to value cannot be considered by the Board. Only current year values can be appealed. If you have an appeal pending with the State Tax Commission for a previous year, you must still file an appeal with the Board for the current year.

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 Deny the Appeal" which allows you ten working days to submit the information requested by the Board. If the information is not submitted, your request for adjustment may be denied 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 **the due date** 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 Duchesne County Board of Equalization no later than **45 days from mailing Notice**. The Board will meet August 15, 2006 from 1:00 pm to 4:00 pm, and August 16, 2006 from 4:00 pm to 7:00 pm and August 22, 2006 from 1:00 pm to 7:00 pm. The Board will meet at 734 North Center Street in Duchesne at the Duchesne County Administration Building. **If you want to appear before the board in person, you must first contact the Duchesne County Assessors office to schedule an appointment. You may not be seen if you attend without first obtaining an appointment date and time.**

A "Request for Review" form must be completed for each separate property for which you wish an adjustment for 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 form must accompany the application if a representative will appeal the value of your property on your 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.