

**MORGAN COUNTY, UTAH**  
**ORDINANCE NO. CO 26-\_\_\_\_\_**

**AN ORDINANCE OF THE MORGAN COUNTY COMMISSION AMENDING CHAPTER 34 OF THE MORGAN COUNTY CODE TO ESTABLISH ADMINISTRATIVE RULES AND PROCEDURES GOVERNING THE MORGAN COUNTY BOARD OF EQUALIZATION, INCLUDING AN ANNUAL PROPERTY VALUATION APPEAL FILING PERIOD, APPLICATION REQUIREMENTS, HEARING PROCEDURES, AND COMPLIANCE WITH UTAH STATE LAW.**

**RECITALS**

WHEREAS, the Morgan County Commission serves as the County Board of Equalization pursuant to Utah law; and

WHEREAS, Utah Code Title 59, Chapter 2, Part 10, establishes the statutory responsibilities and procedures governing county boards of equalization; and

WHEREAS, Utah Code § 59-2-1004 authorizes and requires county boards of equalization to establish certain administrative rules governing property valuation appeals; and

WHEREAS, the Morgan County Commission desires to establish a consistent, transparent, and orderly administrative process for the receipt, review, hearing, and determination of property valuation appeals; and

WHEREAS, the County desires to establish an annual regular appeal filing period beginning August 1 and ending September 15, subject to extensions and exceptions required by Utah law; and

WHEREAS, the Morgan County Commission finds that codifying these administrative procedures will promote efficient administration, provide clear guidance to property owners, and preserve the rights of taxpayers under state law; and

**NOW, THEREFORE, BE IT ORDAINED BY THE MORGAN COUNTY COMMISSION AS FOLLOWS:**

**SECTION 1. AMENDMENT TO CHAPTER 34**

Chapter 34 of the Morgan County Code is hereby amended by adding a new subchapter entitled “Board of Equalization Administrative Rules and Procedures,” consisting of §§ 34.80 through 34.92, to read as follows:

## BOARD OF EQUALIZATION ADMINISTRATIVE RULES AND PROCEDURES

### § 34.80 PURPOSE AND AUTHORITY.

(A) The purpose of this subchapter is to establish administrative rules governing the operation of the Morgan County Board of Equalization, including the filing, processing, review, hearing, and determination of appeals concerning the valuation or equalization of taxable property.

(B) These rules are adopted pursuant to Utah Code Title 59, Chapter 2, Part 10, including § 59-2-1004, and applicable rules of the Utah State Tax Commission.

(C) These provisions shall be administered consistently with applicable state law and shall not be construed to restrict or eliminate any appeal right provided by state statute or administrative rule.

### § 34.81 BOARD OF EQUALIZATION.

(A) The Morgan County Commission shall constitute the Morgan County Board of Equalization as provided by Utah law.

(B) The Board shall exercise the powers and duties assigned to county boards of equalization under Utah Code.

(C) The Board may utilize hearing officers, qualified appraisers, County personnel, and other authorized representatives to assist in reviewing and processing appeals, subject to applicable law.

(D) Final determinations shall be issued by the Board or another authority expressly authorized by state law.

### § 34.82 ANNUAL APPEAL FILING PERIOD.

(A) Regular Filing Period. The Morgan County Board of Equalization shall establish an annual regular administrative filing period for appeals concerning the valuation or equalization of real property beginning on August 1 and ending on September 15 of each calendar year.

(B) Closing Date. The regular filing period shall close on September 15. If September 15 falls on a Saturday, Sunday, or legal holiday observed by Morgan County, the regular filing deadline shall extend to the next business day.

(C) Opening Date. The County shall make its regular annual appeal application process available beginning August 1. An application submitted before August 1 shall not be rejected solely because it was submitted before the County's regular administrative filing period if the application is otherwise timely under Utah Code § 59-2-1004.

(D) Statutory Extension. Notwithstanding Subsections (A) and (B), the County shall accept an appeal filed within the time period established by Utah Code § 59-2-1004(3), including any filing period extending beyond September 15 because of the date on which the County Auditor provides the required valuation notice.

(E) Late-Filed Appeals. Applications submitted after the applicable statutory filing deadline shall be reviewed and accepted when required by Utah Code or Utah Administrative Rule R884-24P-66. The Board shall make a determination regarding acceptance of such applications in accordance with state law.

(F) Administrative Closure. Except as otherwise required by state law, the County shall not accept new applications for the regular annual valuation appeal process after the applicable filing deadline.

#### **§ 34.83 APPLICATION REQUIREMENTS.**

(A) A property owner or other person authorized by law to appeal shall submit an application in the form and format prescribed by the Morgan County Auditor, acting as the administrative filing officer for the Board of Equalization, subject to requirements of state law.

(B) An application shall identify, as applicable: (1) property owner and authorized representative; (2) property address and parcel identification number; (3) tax year being appealed; (4) assessed value being challenged; (5) requested value, if applicable; (6) grounds for appeal; (7) supporting documentation reasonably required by the Board; and (8) other information required by state law.

(C) Applications shall include the information required by state law concerning the burden of proof applicable to qualified real property and the process for obtaining the property's inflation-adjusted value.

(D) The Morgan County Auditor shall designate and maintain an electronic method for accessing and filing applications to the extent required by Utah Code § 59-2-1004.

(E) An application shall not be rejected solely for a correctable technical deficiency when state law requires an opportunity to correct the deficiency.

#### **§ 34.84 METHODS OF FILING.**

(A) The Morgan County Auditor shall have sole administrative discretion to prescribe the forms, formats, submission channels, filing instructions, and designated receiving office or electronic system for Board of Equalization appeals, subject to any submission methods or rights expressly required by Utah law. No particular optional submission method is guaranteed by this subchapter.

(B) The Auditor shall make filing instructions and accepted submission methods available to applicants in the manner required by applicable law. Nothing in this subchapter requires annual publication, website posting, or separate public notice beyond that required by state law. Electronic filings shall be deemed received according to the timestamp recorded by the Auditor-designated system, subject to state law.

(C) Where filing by mail is authorized or required, the timeliness of mailed applications shall be determined under applicable Utah law, including any controlling postmark rule.

(D) Where in-person delivery is authorized or required, applications shall be received at the office and during the business hours designated by the Auditor, subject to applicable law.

(E) The Auditor may establish and revise reasonable administrative instructions governing application format, supporting documents, electronic portals, delivery locations, and other filing logistics without further amendment of this subchapter, provided such instructions do not conflict with state law or change statutory deadlines.

(F) Telephone applications shall be permitted only if separately authorized by resolution of the County legislative body in accordance with Utah Code § 59-2-1004.

#### **§ 34.85 PRELIMINARY REVIEW OF APPLICATIONS.**

(A) The County may conduct an administrative review of applications to determine completeness, timeliness, and eligibility for consideration.

(B) The County Assessor may review submitted valuation information and recommend an adjustment or other disposition consistent with Utah law.

(C) The Board or its authorized representatives may request additional documentation reasonably necessary to evaluate the appeal.

(D) Administrative review shall not deprive an applicant of a hearing or other procedural right required by state law.

#### **§ 34.86 HEARINGS AND REVIEW PROCEDURES.**

(A) The Board shall provide hearings as required by Utah Code § 59-2-1004 and other applicable provisions of state law.

(B) Hearings may be conducted by the Board or by authorized hearing officers in accordance with applicable law.

(C) The County shall provide required notice of hearings and a reasonable opportunity for the taxpayer to present relevant evidence.

(D) Hearings may be conducted in person or through electronic means when authorized by law and approved by the Board.

(E) The Board may establish reasonable scheduling, evidence submission, and hearing-management procedures that do not conflict with statutory requirements.

#### **§ 34.87 BURDEN OF PROOF AND EVIDENCE.**

(A) The burden of proof applicable to valuation appeals shall be determined by Utah Code, including statutory provisions governing qualified real property.

(B) The Board shall consider relevant and competent evidence submitted by the parties.

(C) The Board shall apply applicable statutory standards concerning fair market value, equalization, and the assessment of taxable property.

(D) Nothing in this subchapter shall alter a statutory burden of proof or create an evidentiary presumption inconsistent with Utah law.

#### **§ 34.88 DECISIONS OF THE BOARD.**

(A) The Board shall issue decisions within the time periods prescribed by Utah Code.

(B) Decisions shall be documented in writing and shall contain the information required by applicable law.

(C) The County shall provide notice of Board decisions to affected parties in the manner required by state law.

(D) The Board may approve valuation adjustments, stipulations, or other dispositions authorized by law.

#### **§ 34.89 APPEALS FROM BOARD DECISIONS.**

(A) A person dissatisfied with a final decision of the Morgan County Board of Equalization may seek further review by the Utah State Tax Commission in accordance with Utah Code § 59-2-1006 and applicable administrative rules.

(B) The County shall provide information concerning applicable appeal rights and deadlines with its final decision notices.

(C) Nothing in this subchapter shall limit a taxpayer's right to further administrative or judicial review as authorized by law.

#### **§ 34.90 ADMINISTRATIVE AUTHORITY.**

(A) The Board may adopt supplementary administrative procedures, forms, schedules, and instructions necessary to implement this subchapter.

(B) Such procedures shall be consistent with Utah Code and applicable Utah State Tax Commission rules.

(C) The Morgan County Auditor shall direct the administrative intake of appeals and may designate County personnel to maintain filing records, coordinate scheduling, and communicate with applicants. The Auditor's discretion over filing format and submission methods shall not extend to the Board's adjudicative decisions or override applicable law.

(D) Supplementary administrative procedures shall not modify the filing deadlines or statutory exceptions established by this subchapter and state law.

#### **§ 34.91 STATE LAW CONTROLS.**

(A) The provisions of Utah Code Title 59, Chapter 2, and applicable Utah State Tax Commission administrative rules are incorporated by reference to the extent applicable.

(B) In the event of a conflict between this subchapter and applicable state law, state law shall control.

(C) Any amendment to applicable state law shall govern the County's administration of Board of Equalization proceedings to the extent required by law.

#### **§ 34.92 SEVERABILITY.**

If any section, subsection, sentence, clause, or provision of this subchapter is held invalid or unenforceable by a court of competent jurisdiction, the remaining provisions shall remain in full force and effect.

### **SECTION 2. EFFECTIVE DATE**

This ordinance shall take effect on January 1, 2027, provided that all publication, posting, and other requirements for enactment under Utah law have been satisfied. The provisions of this ordinance shall apply to Board of Equalization proceedings beginning on or after January 1, 2027, except as otherwise required by state law.

### **SECTION 3. REPEAL OF CONFLICTING PROVISIONS**

All ordinances, resolutions, policies, or administrative procedures of Morgan County inconsistent with this ordinance are hereby repealed or superseded to the extent of such inconsistency.

### **SECTION 4. ADOPTION**

PASSED AND ADOPTED by the Morgan County Commission, State of Utah, this \_\_\_\_ day of \_\_\_\_\_, 2026.

MORGAN COUNTY COMMISSION

  

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Matthew Wilson, Commission Chair

ATTEST:

\_\_\_\_\_  
Morgan County Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Morgan County Attorney

**COMMISSION VOTE**

| Commissioner          | Aye                      | Nay                      | Abstain                             | Absent                   |
|-----------------------|--------------------------|--------------------------|-------------------------------------|--------------------------|
| Matthew Wilson        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| Vaughn Nickerson      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| Commissioner Blocker  | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Commissioner Newton   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| Commissioner Fackrell | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |