



Utah County Board of Equalization

Greg Graves
Commissioner

William C. Lee
Commissioner

Nathan Ivie
Commissioner

Bryan E. Thompson
Clerk/Auditor

Dear Applicant:

Re: All Persons Filing for a Late Appeal of Property Valuations

At this point in the property tax appeal process we find it useful to inform individuals filing for a request for Late Appeal as to the law controlling the procedures and standards that govern the hearing of Late Appeals.

Before an applicant for Late Appeal can have his/her valuation arguments, a determination must be made as to whether there is sufficient reason for hearing the appeal late. As with all equalization procedures, this determination is governed by State Law and State Tax Commission standards of practice. The following situations will not qualify for a Late Appeal:

1. An applicant who claims that a valuation notice was not received if the County record shows that the letter was mailed to the correct address, owner's residence, or usual place of business as of January 1. The County's requirement with respect to the mailing of valuation notices is that the notice be sent to the owner of record as of January 1 as listed on the recorded warranty deed, etc. If an individual recorded a deed after that date, it is likely that the notice went to the prior owner. In this situation, a Late Appeal will probably not be accepted by the Board.
2. An individual who claims that the reason an appeal was not filed was because he/she was out of town. (Board of Equalization Standards of Practice 1.9.1)
3. An individual who claims that the reason an appeal was not filed was because he/she resides outside of Utah County. (Board of Equalization Standards of Practice 1.9.1)
4. No error in procedure by the County or fault by the County in providing notice.

Requests for late appeals to the Utah County Board of Equalization can only be considered if received no later than March 30, 2019.

Information necessary for the appeal, as well as evidence to support why the appeal is late, should be included with the application. Again, we hope that this information will be helpful in the continuation or discontinuation of your appeal. If you have any questions after considering this information, please contact the Tax Administration Department at either (801) 851-8236 or (801) 851-8227.

Sincerely,

Bryan E Thompson

Bryan E Thompson
Utah County Clerk/Auditor

INSTRUCTIONS

1. This Petition is to be used to request an appeal of Property Valuation to the Board of Equalization after the filing deadline.
2. This Petition is **not** an appeal of the property valuation, but is simply to determine if the Board of Equalization will hear the appeal of property valuation since the appeal was not filed within the required time.
3. This Petition will generally be denied if the Board of Equalization finds there was no fault of the County or no extraordinary circumstances preventing the owner from filing an appeal of valuation before the deadline.
4. This Petition, when completed, should be filed with the Utah County Auditor's Office, 100 East Center Street, Room 3602, Provo, Utah 84606.
5. Provide all information requested on this form. Valuation information may be obtained from the County Assessor's Office. Legal descriptions may be obtained from the office of the County Assessor or County Recorder.
6. The Affidavit of Circumstances portion of this form should provide a detailed explanation of the reasons why you believe the Board of Equalization should hear your appeal of property valuation, even though the appeal was not filed before the deadline. Specific facts should be provided to show **why you did not or could not file** the appeal before the deadline. Attach any supporting information that may provide proof relevant to your request.



2018 APPEAL APPLICATION
Request for Review of Real Property Market Value

UTAH COUNTY BOARD OF EQUALIZATION
100 E Center St., Room 3600
Provo, Utah 84606
Phone (801) 851-8236
Phone (801) 851-8227
Submit appeal online at
www.utahcounty.gov/ValuationAppealSystem/
Faxed appeals will not be accepted

PLEASE COMPLETE ALL INFORMATION IN FULL
(INCOMPLETE APPEAL FORMS WILL BE RETURNED)

For office use only: Appeal No.

OWNER AND PROPERTY INFORMATION

(Please Print Legibly)

Owner(s) of Record: Serial Number : :

Property Address:

Your Mailing Address:

(Street, City, State, Zipcode)

Phone Number: *Email Address:

*All official notifications regarding your appeal will be sent via US Mail. Email addresses are optional. Utah County will not use email as a primary method of notification regarding your appeal.

PLEASE NOTE: Fill out this form only if you disagree with your 2018 Property Market Value. Only Market Value can be appealed. The amount of property taxes calculated as detailed in the "CURRENT AND PROPOSED TAXES" section of the valuation notice cannot be appealed.

MARKET VALUE (as shown on current Valuation Notice): \$ (Value as of January 1, 2018)

OWNER'S OPINION OF MARKET VALUE (Required by Law): \$ (Value as of January 1, 2018)

**Greenbelt status cannot be appealed through this appeal process, this process is for appealing assessed total market value of property only.

BASIS FOR APPEAL AND REQUIRED DOCUMENTATION (check only one)

Greatest consideration will be given to sales within six months prior to January 1

- A. APPRAISAL - Professional Fee Appraisal with an effective date within 6 months prior to January 1 is preferable, however all recent appraisals (within two years prior to Jan 1) can be accepted.
B. COST (COMMERCIAL ONLY) - Cost Approach to value can be used in recently constructed commercial property.
C. DESTROYED - For any property destroyed prior to January 1 for any reason that renders the property uninhabitable or unusable.
D. FACTUAL - Factual error relates only to "physical" characteristics of the property which are significant enough to affect the county's assessment of "Fair Market Value".
E. INCOME (COMMERCIAL ONLY) - This method of valuation is for income producing commercial property, industrial property, or apartments, including 2 to 4 unit buildings.
F. INEQUITY OF ASSESSMENT - Inequity refers to when a property of exact or similar size/configuration has been valued by 5% higher or lower than similar properties in the local area.
G. MARKET APPROACH - Provide all details such as age, land area, location, quality, size, style, etc.
H. RECENT PURCHASE - Purchase of the property within one year prior to January 1.

FILING DEADLINE AND GENERAL INSTRUCTIONS

- **APPEAL MUST BE FILED ON OR BEFORE SEPTEMBER 17, 2018.** Applications turned into the Board of Equalization office in person must arrive before 5:00pm. Mailed applications will be accepted with a postmark no later than September 17. Appeals submitted online must be submitted by no later than 11:59:59 pm. Any appeals submitted after that time will be flagged as late and subject to the restrictions for late appeals. Due to issues with quality and readability, faxed applications will not be accepted and will not be considered timely filed.
- “Fair Market Value” is defined as the amount at which property would change hands between a willing buyer and seller, neither being under any compulsion to sell. *Section 59-2-102 [12] U.C.A.* **You must provide evidence that “This Year’s Market Value” listed on your 2018 Notice of Property Valuation and Tax Changes exceeds or falls short of “Fair Market Value”.**
- Appeals must be filed with all evidence or documentation. *Fill out this form only if you disagree with the market value. You cannot appeal the amount of property taxes you will pay. If submitting multiple parcels for appeal, you may submit a list of parcels with your completed appeal application. The list must show the serial number, owner of record, assessed value, owner’s opinion of value and basis for appeal for each parcel on the list.* The Board of Equalization may raise, lower or maintain the value based upon the facts presented. The Board of Equalization cannot accept appeals in the current year for adjustment of prior years’ market values.
- Each application must be signed in the Oath and Signature section by either the owner or the owner’s authorized representative. If an authorized agent is representing the owner, the owner must sign the agent or representative authorization section or attach an alternative signed authorization form.
- Failure to raise any legal or factual issue relating to the valuation of this property waives the right to raise the issue in future proceedings. **All issues regarding the value of this property must be raised in the appeal. All evidence must be submitted with the filing of this appeal and must support the value as of January 1 of the tax year under appeal. Appeals filed without sufficient evidence may be dismissed. The Assessor’s valuation is presumed by law to be correct. Appellant must submit sufficient and credible evidence to call the Assessor’s valuation into question and establish a new value.**

AUTHORIZATION BY PROPERTY OWNER FOR AGENT TO REPRESENT OWNER BEFORE THE BOARD

Complete this box only if someone other than the owner of the property will appear, file evidence or testify at any scheduled hearing

NAME OF INDIVIDUAL OR FIRM: _____

MAILING (STREE) ADDRESS: _____

CITY, STATE, ZIPCODE: _____ PHONE NUMBER: _____

EMAIL ADDRESS: _____

I hereby authorize the individual or firm named above to represent my interest in this matter before the Utah County Board of Equalization for my 2018 valuation appeal.

OWNER SIGNATURE: _____ DATE: _____

OATH AND SIGNATURE

UNDER PENALTIES OF PERJURY, I DECLARE ALL STATEMENTS HEREIN AND/OR ATTACHMENTS ARE TRUE, CORRECT AND COMPLETE.

SIGNATURE OF OWNER OR OWNER’S REPRESENTATIVE

DATE

IMPORTANT FINAL REMINDERS - PLEASE NOTE CAREFULLY!

Completed form(s) and all supporting documentation must be submitted as directed above on or before **September 17, 2018**.

PAYMENT OF TAXES

Taxes will be due and payable as noted on the Tax Notice mailed prior to November 1. If you have not received a decision by the November 30 due date you should pay the taxes as billed. Failure to pay when due will result in penalties and interest being added.

SUBMIT COMPLETED FORM AND ALL DOCUMENTATION TO UTAH COUNTY BOE VIA:

US MAIL OR IN PERSON: UTAH COUNTY BOARD OF EQUALIZATION 100 E. CENTER ST, STE 3602, PROVO, UT 84606

Receipt of your appeal(s) by mail will be acknowledged if you enclose a stamped self-addressed envelope.

VIA THE WEBSITE: WWW.UTAHCOUNTY.GOV/VALUATIONAPPEALSYSTEM/

BLANK FORMS ARE AVAILABLE ONLINE AT [HTTP://WWW.UTAHCOUNTY.GOV/RESIDENTS/FORMS.ASP](http://WWW.UTAHCOUNTY.GOV/RESIDENTS/FORMS.ASP)

THIS FORM MAY ALSO BE COPIED