



Utah County Board of Equalization

Tanner Ainge
Commissioner

William C. Lee
Commissioner

Nathan Ivie
Commissioner

Amelia Powers Gardner
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 information is from the Utah State Tax Commission.

1.9.1 Conditions for Acceptance of Late-Filed Appeal

A county board of equalization is required to accept an application to appeal the valuation or equalization of real property until March 31st of the following year, if any of the following conditions apply during the filing period prescribed by Section 59-2-1004:

- A medical emergency to the property owner or an immediate family member of the property owner and no co-owner of the property was capable of filing an appeal.
- The property owner or an immediate family member of the property owner died and no co-owner of the property was capable of filing an appeal,
- The county did not comply with the notification requirements of Section 59-2-919.
- A factual error is discovered in the county records pertaining to the subject property; for a definition of "factual error", please refer to the Definitions Section located at the beginning of this standard. This type of appeal is to be limited to correction of the factual error and any resulting changes to the property's valuation.
- Extraordinary and unanticipated circumstances occurring during the prescribed time period for filing the appeal and no co-owner of the property was capable of filing an appeal.

Requests for late appeals to the Utah County Board of Equalization can only be considered if received no later than March 31, 2020.

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,

Sally Leo

Sally Leo
Clerk for the Board of Equalization

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, 111 S University Ave, Provo, Utah 84601.
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.



2019 APPEAL APPLICATION

Request for Review of Real Property Market Value

UTAH COUNTY BOARD OF EQUALIZATION
111 S University Ave
Provo, Utah 84601
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. After filing an appeal, appellants should check their mail regularly until the appeal process is complete. Deadlines for appellant response to county actions are governed by the laws of the State of Utah and are strictly enforced.*

PLEASE NOTE: Fill out this form only if you disagree with your 2019 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, 2019)

OWNER'S OPINION OF MARKET VALUE (Required by Law): \$ _____ (Value as of January 1, 2019)

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

PRIMARY 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. You must attach a full copy of the appraisal including a copy of the signature page. Appraisals completed after January 1 are outside the assessment window and may not be considered as evidence.
- ___ B. **COST (COMMERCIAL ONLY)** - Cost Approach to value can be used in recently constructed commercial property. You must provide a summary of construction costs, an appropriate appraisal of land value, and any other evidence you feel supports your opinion of value. For commercial or agricultural buildings only. This is NOT a basis of appeal for a residential property.
- ___ C. **DESTROYED** - For any property destroyed prior to January 1 for any reason that renders the property uninhabitable or unusable. Statements from insurance companies, local governments or other qualified sources are required to verify destroyed status.
- ___ 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". Provide a full and complete explanation of the error and supply supporting evidence.
- ___ E. **INCOME (COMMERCIAL ONLY)** - This method of valuation is for income producing commercial property, industrial property, or apartments, including 2 to 4 unit buildings. It cannot be used for rented condos, rented single family residences or basement apartments. If using this method, please provide: (1) Rent roll for the prior year ending December 31; (2) Evidence of an appropriate vacancy rate; (3) The prior year's income and expense statement for this property; (4) Evidence of the appropriate rate of return (capitalization rate) to be applied to the net operating income for this property. If this property is owner occupied you may submit equivalent data for comparable commercial or industrial properties with evidence to justify similarities or differences from this property.
- ___ F. **INEQUITY OF ASSESSMENT** - Inequity refers to when a property of similar size/configuration has been valued by 5% higher or lower than similar comparable properties in the local area. Provide valuations, tax notices, or other county records of similar properties in your local area that support your opinion of value. All properties submitted as supporting evidence must closely match the subject property in size, configuration and age. Minimum of three (3) is requested but up to five (5) is preferred.
- ___ G. **MARKET APPROACH** - Provide all details such as age, land area, location, quality, size, style, etc. The more similar the comparable properties are to the subject property being appealed, the greater the consideration they will be given. Provide sales evidence in a listing full print format and, if possible, a Real Estate Agent comparative market analysis (CMA) report. Sales completed prior January 1 will be considered the strongest evidence. Sales completed after January 1 are outside the assessment window and may not be considered.
- ___ H. **RECENT PURCHASE** - Purchase of the property within one year prior to January 1. You must make a copy of the closing statement, settlement statement or HUD-1 disbursement documentation from sale of this parcel. If an appraisal was completed for this transaction please submit a copy of the full appraisal. Distressed sales (short sale or bank-owned) may not be reflective of full market value.

FILING DEADLINE AND GENERAL INSTRUCTIONS

- **APPEAL MUST BE FILED ON OR BEFORE SEPTEMBER 16, 2019.** 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 16. 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 2019 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.**

IMPORTANT FINAL REMINDERS - PLEASE NOTE CAREFULLY!

Completed form(s) and all supporting documentation must be submitted as directed above on or before **September 16, 2019**.

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 December 2 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:

VIA THE WEB: WWW.UTAHCOUNTY.GOV/VALUATIONAPPEALSYSTEM/ OR VIA EMAIL: BOE@UTAHCOUNTY.GOV

US MAIL OR IN PERSON: UTAH COUNTY BOARD OF EQUALIZATION 111 S UNIVERSITY AVE, PROVO, UT 84601
Receipt of your appeal(s) by mail will be acknowledged if you enclose a stamped self-addressed envelope.

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

OATH AND SIGNATURE

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

SIGNATURE OF OWNER

DATE



OWNER AUTHORIZATION
Request for Agent to Represent Owner
Before the Board

UTAH COUNTY BOARD OF EQUALIZATION
111 S University Ave
Provo, Utah 84601
Phone (801) 851-8236
Phone (801) 851-8227
Submit appeal online at
www.utahcounty.gov/ValuationAppealSystem/
Faxed appeals will not be accepted

PROPERTY INFORMATION	
Serial number _____:_____:	Location: _____
Street Address: _____	
Owner of Record: _____	

The undersigned, registered property owners of the above noted property, do hereby authorize:	
Individual or Firm: _____	
Mailing Address: _____	
City, State, Zipcode: _____	Phone Number: _____
Email Address: _____	

OWNER AUTHORIZATION	
To act on my behalf, take all actions necessary to represent my interest in the above named property, and be my personal representative before the Utah County Board of Equalization.	
_____	_____
<i>SIGNATURE OF OWNER</i>	<i>DATE</i>
_____	_____
<i>SIGNATURE OF OWNER</i>	<i>DATE</i>