



APPEAL APPLICATION
Request for Review of Mobile/Manufactured Home Assessed Value

UTAH COUNTY BOARD OF EQUALIZATION
 111 S University Ave
 Provo, Utah 84601

Questions? Contact Us @
 Phone (801) 851-8110 opt 3
 Email: boe@utahcounty.gov

| APPELLANT CONTACT INFORMATION | |
|--|--|
| APPELLANT NAME: | |
| MAILING ADDRESS: | |
| CITY, STATE, ZIPCODE: | |
| PHONE NUMBER: | |
| *EMAIL ADDRESS: | |
| <p><i>*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.</i></p> | |

| MOBILE/MANUFACTURED HOME TO BE APPEALED | | |
|--|---|---------------------------------------|
| <i>Review and complete the information below.</i> | | |
| ACCOUNT NUMBER | PROPERTY TYPE (Check only ONE option) | OWNER'S OPINION OF FAIR MARKET VALUE* |
| | <input type="checkbox"/> A. Mobile Home in a Mobile Home Community <input type="checkbox"/> B. Mobile Home on Real Property, Not Affixed | \$ |
| <p><i>* "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 and both having reasonable knowledge of the relevant facts. Section 59-2-102 [13] U.C.A. The appellant has the burden of proof to show the county's "Full Market Value" listed on the Notice of Property Valuation and Tax Changes significantly exceeds or falls short of "Fair Market Value". 59-2-109 U.C.A.</i></p> | | |

| BASIS FOR APPEAL OF VALUE | |
|---|---|
| <i>Appellant must select only one of the reasons below.</i> | |
| <input type="checkbox"/> | 1. Comparable property selling for less. Please attach the following information for your property and three comparable properties: sale or listing price; date of sale; MLS number (if available); complete address; year built; square footage; garage/carport; number of bedrooms; special features (fireplace, central air, deck, patio, etc.) Please provide as much information as possible and attach all the supporting documentation. |
| <input type="checkbox"/> | 2. Purchase of the property during the last two years. If the purchase price is different than the Assessor's market value, please attach a copy of the sale documents. Loan applications are not acceptable |
| <input type="checkbox"/> | 3. Property appraisal during the last two years. If the appraisal is different than the Assessor's market value shown on the Valuation Notice, please attach a full copy of the appraisal report. |
| <input type="checkbox"/> | 4. Property damaged by natural disaster or affected by access interruption. Please provide explanation & documentation. |
| <input type="checkbox"/> | 5. Factual Error Appeal. There is an error in the County's classification or the recorded characteristics of the property. |

FILING DEADLINE AND GENERAL INSTRUCTIONS

- **APPEAL MUST BE FILED ON OR BEFORE 60 DAYS FROM THE MAILING OF YOUR VALUATION NOTICE.** 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 60 days. Appeals submitted by email must be submitted by no later than 11:59:59 pm. The appeals office does not have a fax number and cannot accept faxed applications.
- Appeals must be filed with all evidence or documentation. Fill out this form only if you disagree with your Assessed Market Value. Only Market Value can be appealed. ***The amount of property taxes calculated*** as detailed in the valuation notice ***cannot be appealed***. 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 below by the owner.
- **All issues regarding the value of this property must be raised in the appeal process. 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 ***60 days after the mailing of the valuation notice.***

PAYMENT OF TAXES

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

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

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 WWW.UTAHCOUNTY.GOV/APPEALS

OATH AND SIGNATURE

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

SIGNATURE OF APPELLANT

DATE