

# I just realized I should have appealed my property's valuation.

## What can be done?

Appeals delivered or postmarked after September 15 (or the next business day if the 15th falls on a weekend) can be accepted as late appeals until March 31 (or the next business day) the following year. Late Appeals can be considered for possible acceptance if one of the following (Utah State Tax Commission) criteria is met:

1. 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.
2. 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.
3. The County did not comply with the notification requirements of [§ 59-2-919 of Utah's Tax Code](#).

A property owner who claims a "Notice of Property Valuation and Tax Changes" was never received should not be granted a hearing if the County's record shows that the notice was sent to the last known address.

4. A factual error is discovered in the County records pertaining to the subject property. This type of appeal is to be limited to correction of the factual error and any resulting changes to the property's valuation.
5. 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.

Extraordinary circumstances mean a sudden illness, accident or other occurrence which, by its emergent nature and drastic effect, prevented the property owner(s) from filing an appeal within the set time frames. Failure of the US Postal Service to deliver a correctly addressed tax notice is not considered reasonable cause to reconvene a Board of Equalization, nor does your absence from the state, by itself, constitute "extraordinary circumstances."

Late applications must be filed with the County Auditor. Information necessary for the appeal, evidence in support of the appeal, and Late Petition explaining why the appeal is late, should be included with the appeal application and directed to:

Utah County Board of Equalization  
111 South University Ave  
Provo, UT 84601  
(801) 851-8109 opt 3

[boe@utahcounty.gov](mailto:boe@utahcounty.gov)

[www.utahcounty.gov/Dept/ClerkAud/Equalization.html](http://www.utahcounty.gov/Dept/ClerkAud/Equalization.html)