

**Late-Filed Request for Review of
Locally Assessed Real Property**

Petitioner (print or type)	Petitioner's Representative, if any (print or type)	
Name	I authorize the below-named person to discuss and share information concerning this appeal with the County Board of Equalization.	
Mailing address	Name	
	Firm	
	Mailing address	
Daytime telephone no.		
Email address	Daytime telephone no.	Email address

Refer to your tax notice for the information requested in this section

Petitioner requests that the Board of Equalization of _____ County to hear an appeal of the _____ property tax assessment on the following property or properties:

(county name)

(tax year)

Property Parcel/Serial Number(s): _____

Property type

- ☐ Single residence/Duplex/Triplex ☐ Four-plex/Apartment complex ☐ Vacant land ☐ Commercial/Industrial
☐ Greenbelt ☐ Other (describe) _____

The Board of Equalization is open to hear property tax appeals for a short period each year. You are responsible for filing objections to property tax assessments during the Board of Equalization period, which ends on the later of September 15 for each tax year or 45 days from the date the county auditor mailed the notice of property valuation and tax changes (see Utah Code §59-2-1004). The Board of Equalization may hear an appeal filed after the deadline for only limited reasons. These reasons are explained in Utah Admin. Code R884-24P-66, available online at tax.utah.gov/research/effective/r884-24p-066.doc.

The Board of Equalization will accept a late-filed request for review of locally assessed real property if you can show that the county, by its act or failure to act, interfered with your right to notice and a hearing; or that the county's records for the property contain a factual error; or that a medical emergency, a death, or another extraordinary and unanticipated circumstance occurred during the Board of Equalization period and prevented you and any co-owners from filing an appeal by the filing deadline. Failure of the US Postal Service to deliver a correctly addressed tax notice is not cause for the Board of Equalization to accept a late filed request for review of locally assessed real property, nor does your absence from the state, by itself, constitute an extraordinary and unanticipated circumstance.

Choose your circumstance(s):

- ☐ The county did not comply with the notification requirements to mail the notice of property valuation and tax change to the address of record for this property, or otherwise interfered with the property owner's ability to timely file the appeal

Describe the county's notice failure or interference: _____

- ☐ Medical emergency

Describe the nature of the medical emergency and the relationship of the individual with the emergency to the property owner(s): _____

Identify the length of the medical emergency: ____ / ____ / ____ to ____ / ____ / ____
MM DD YY MM DD YY

Did this medical emergency require hospitalization? ☐ Yes ☐ No

Identify the length of hospitalization: ____ / ____ / ____ to ____ / ____ / ____
MM DD YY MM DD YY

☐ Death of owner of immediate family member

Name of decedent and relationship to owner(s) (if applicable): _____

Identify the date of death: ____ / ____ / ____
MM DD YY

☐ Extraordinary and unanticipated circumstance (submit copies of documentation to verify)

Describe the nature of the extraordinary and unanticipated circumstance: _____

Identify the length of the extraordinary and unanticipated circumstance: ____ / ____ / ____ to ____ / ____ / ____
MM DD YY MM DD YY

☐ Factual error in the county's records (select all that apply):

- ☐ A mistake in the description of the size, use, or ownership of your property
- ☐ A clerical or typographical error in reporting or entering the data used to establish valuation or equalization
- ☐ An error in classification of your property that is eligible for property tax relief
- ☐ An error in the classification of your property that is eligible for a property tax exemption, including the residential exemption
- ☐ Other similar circumstance*

Additional Owner(s)

Are there individuals or entities in addition to you who are joint owners or co-owners of this property? ☐ Yes ☐ No

If "Yes", list the additional owner's name: _____

List why the additional owner(s) were unable to file the appeal by the statutory deadline: _____

If there are more than two owners of the property, supply their names and reason for inability to timely file on additional paper.

Provide any further details to explain your circumstances (if applicable)

☐ I understand that I must show that I meet the requirements of R884-24P-66, and I have attached copies of all documents supporting my request.

Name (print)	Petitioner's signature	Date signed

*A factual error means an error that is objectively verifiable without the exercise of discretion, opinion, or judgment; demonstrated by clear and convincing evidence; and the existence of which is recognized by the taxpayer and the county assessor.

Send documents to your local County Auditor.

Upon receipt of this form, the County Auditor will notify the Board of Equalization of your request, after which the Board of Equalization will issue an order based on your submissions and those from the county.

For help with this form contact your local County Auditor.