

**Weber County Board Of Equalization**

2380 Washington Blvd., Suite 320

Ogden, UT 84401-1456

Phone (801) 399-8400

Fax (801) 399-8300



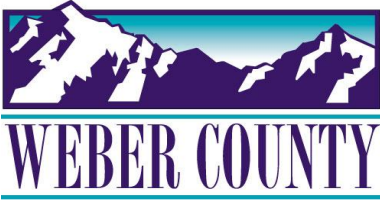
## **LATE APPEAL PETITION**

The deadline for filing a late appeal application with the Weber County Board of Equalization is March 31 of the following tax year. A completed Appeal Application indicating your opinion of value and documentation to support that value must accompany this petition. This petition must also provide information showing why an appeal could not be filed by the September 15, statutory deadline.

### **Conditions for Acceptance of Late Appeal Application**

Utah State Administrative Rule R884-24P-66 allows the Board of Equalization to accept a late appeal application under the following circumstances:

- 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.
- A factual error is discovered in the county records pertaining to the subject property. (A factual error is something that is verifiable without the exercise of discretion, opinion or judgment.)
- 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.



# LATE APPEAL PETITION

**Taxpayer:** \_\_\_\_\_

**Parcel Number:** \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

To: WEBER COUNTY BOARD OF EQUALIZATION

I am requesting that this appeal be accepted after the statutory deadline for the following reasons:

Please select the applicable:

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.

A factual error is discovered in the county records pertaining to the subject property.

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.

Please write a brief statement explaining the circumstances and attach the applicable documents for support.

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Signature: \_\_\_\_\_ Date: \_\_\_\_\_



**2011 LATE APPEAL APPLICATION**  
**Request for Review of Real Property Market Value**

**For office use only:** Appeal Number: \_\_\_\_\_ Board Number: \_\_\_\_\_

**Owner and Property Information**

Owner's Name: \_\_\_\_\_ Parcel Number: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Property Address: \_\_\_\_\_

Your Mailing Address: \_\_\_\_\_

(Street, city, state and zip code)

*If this is different from the mailing address on your notice and you want to use this for future property tax mailings, check here.*

Phone Number: (Primary) \_\_\_\_\_ (Secondary) \_\_\_\_\_

Property Type: (Please Circle One)

- |                           |                              |                       |
|---------------------------|------------------------------|-----------------------|
| A. Single Family Dwelling | E. Office Building           | I. Vacant Land        |
| B. Condo Dwelling         | F. Industrial                | J. Greenbelt Property |
| C. Duplex / Four-Plex     | G. Retail                    | K. Other _____        |
| D. Apartment              | H. Other Improved Commercial |                       |

Market Value as shown on the current Valuation Notice: \_\_\_\_\_ (Value as of **January 1, 2011**)

Please indicate your opinion of Market Value: \_\_\_\_\_ (Should reflect value as of **January 1, 2011**)

**Basis for Appeal**

Please select the applicable category below and provide documentation to support your opinion of value. (Appeals without sufficient information or supporting documentation will be returned and/or dismissed.) **2011 values were determined based on market data gathered prior to January 1, 2011. Information submitted should reflect market data within one year prior to the lien date of January 1, 2011.**

- 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; property type (land, rambler, two-story, etc.); year built; square footage; type of construction (brick, frame, etc.); garage/carport; basement (square footage; percentage completed); number of bedrooms; special features (fireplace, central air, deck, patio, etc.) Please provide as much information as possible and attach all the supporting documentation, as this will expedite your appeal process.
- 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.
- 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.
- 4) \_\_\_\_\_ **Income Approach to value.** If your appeal is for an income-producing property, attach a Statement of Income and Expense for the last two years, documented by copies of actual leases, rental agreements, and/or rent roll. If property is owner occupied, submit the preceding information for comparable properties. (This is not to be used for single family residences, condos, or duplexes.)
- 5) \_\_\_\_\_ **Duplex.** Please include rent roll and comparable sales information.
- 6) \_\_\_\_\_ **Factual error in the Assessor's data.** Please provide full description of error with the supporting evidence.
- 7) \_\_\_\_\_ **Property damaged by a natural disaster or affected by access interruption.** Please provide explanation and documentation.

