

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

Property Owner: _____

Parcel Number: _____ - _____ - _____

The late appeal application must be filed with the Weber County Board of Equalization by March 31 of the following tax year. Information necessary for the appeal as well as evidence to support why the appeal is being filed after the statutory deadline should be included with the appeal application.

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 was discovered in the county records pertaining to the subject property.
- Extraordinary and unanticipated circumstances occurred 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.

Signature: _____ Date: _____

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2013 LATE APPEAL APPLICATION
Request for Review of Real Property Market Value



For office use only: Appeal Number: _____

FILING DEADLINE IS MARCH 31, 2014

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) _____

What is your Property Type? Please circle all that apply:		
A. Single Family Residence	E. Office Building	I. Vacant Land
B. Condo Dwelling	F. Industrial	J. Greenbelt Property
C. Duplex / Four-Plex	G. Retail	K. Property Type
D. Apartment	H. Other Improved Commercial	L. Other _____

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.

Market Value Appeal – You are appealing the County’s assessment of market value, not property type or characteristics.

2013 values were determined based on market data gathered prior to January 1, 2013. Information submitted should reflect market data within one year prior to the lien date of January 1, 2013.

Market Value as shown on the current Valuation Notice: _____ (Value as of **January 1, 2013**)

Please indicate your opinion of Market Value: _____ (Should reflect value as of **January 1, 2013**)

- 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.
- 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) ___ **Property damaged by natural disaster or affected by access interruption.** Please provide explanation & documentation.

Factual Error Appeal – There is an error in the County’s classification or the recorded characteristics of your property.

Please provide full description of error with the supporting evidence.

Board of Equalization and Appeal Information

- The Weber County Board of Equalization is established to consider matters related to the market value of your property.
- The Board of Equalization has discretion to raise as well as lower the market value, based on the facts presented.
- The appeal must address the current market value, property characteristics, and/or property type as set by the Weber County Assessor. Only the current year market value property characteristics, and/or property type, as established January 1, 2013, can be appealed.
- The appeal must be filled out completely, and all supporting evidence must be submitted with the appeal application by the deadline. If you are basing your appeal on the poor condition of your home, please attach contractor estimates for repair. If you are basing your appeal on the characteristics of your property that adversely affect the market value, please attach a detailed description and supporting documentation.
- In most cases, a separate application must be filed for each property. If you are appealing a number of consecutive lots with the same characteristics, and using the same evidence, you may be able to consolidate the appeal application and include all of the parcel numbers on one appeal. Please contact our office for more information.
- The “Tax Notice” will be mailed by the Weber County Treasurer in October or November. If you have not received a recommendation of value from the Board of Equalization by the November 30th due date, please pay the tax as originally billed to avoid additional penalties and interest. If your appeal results in a lower value after that time, you will receive a refund for any overpayment.
- An appellant or representative found to be misrepresenting or falsifying information is subject to criminal prosecution as set forth by the law.

Oath and Signature

Under penalties of perjury, I declare all the statements herein and all the attachments are true, correct and complete to the best of my knowledge and understanding.

Signature of Property Owner

Date

Signature of Property Owner

Date

Property Owner Name (please print)

Property Owner Name (please print)

LATE APPEAL FILING DEADLINE IS MARCH 31, 2014

If a representative is appealing the market value on your behalf: You must file an additional form entitled “Authorization to Represent Property Owner” along with this appeal. This forms may be obtained by calling the Clerk/Auditor’s Office at (801) 399-8400, or online at http://www.co.weber.ut.us/Clerk_Auditor/boe/appeals.php

**You can obtain additional copies of this Appeal Application by calling (801) 399-8400
or online at http://www.co.weber.ut.us/Clerk_Auditor/boe/appeals.php**