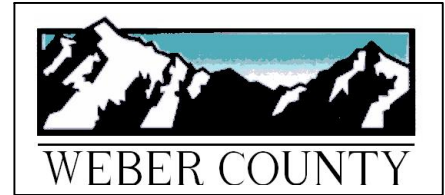


Weber County Board of Equalization  
2380 Washington Blvd., Suite 320  
Ogden, UT 84401-1456  
Phone: (801) 399-8400  
Fax: (801) 399-8300



## **LATE APPEAL PETITION**

### **Conditions for Acceptance of Late-Filed Appeal**

A County Board of Equalization will review an application to appeal the valuation or equalization of real property until March 31<sup>st</sup> of the following year if any of the following conditions apply during the filing period as prescribed by statute and administrative rules:

- 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.

### **Filing After Deadline**

The late appeal application will have to be filed with the Weber County Clerk/Auditor's office. Information necessary for the appeal as well as evidence to support why the appeal is late should be included with the appeal application.

### **County Consideration of Late Appeal**

The clerk for the Board of Equalization will notify the owner by letter indicating when the Board will meet to hear whether or not the appeal meets the criteria for accepting the appeal after the statutory deadline. (No review of value is heard at that time.)

(Please Complete Other Side)



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## 2010 LATE APPEAL

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

### **Owner and Property Information:**

Owner's Name: \_\_\_\_\_ Land Serial Number: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

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

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

Phone Number: (Daytime) \_\_\_\_\_ (Evening) \_\_\_\_\_

Property Type: (Please Circle One)

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

Market Value (as shown on the current Valuation Notice) \_\_\_\_\_ (This value is for lien date January 1, 2010)

Please indicate your opinion of Market Value \_\_\_\_\_ (Should reflect value as of January 1, 2010)

### **Basis for Appeal**

Please select the applicable category from the following categories and provide documentation to support your opinion of value. Applications without sufficient supporting documentation will be returned. Appeals lacking the necessary information for review will be dismissed. **2010 Values were determined based on market data gathered prior to January 1, 2010. Information submitted should reflect market data within one year prior to lien date which is January 1, 2010.**

- (1) \_\_\_\_\_ Comparable property selling for less. Please attach a separate page with the following information for your property and the three comparable properties (Please provide as much information as possible and attach all the supporting documentation, as this will expedite your appeal process): 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.)
- (2) \_\_\_\_\_ Purchase of the property during the last two years - Less than the Assessor's market value. (Please attach a copy of sale documents) Loan applications are not acceptable.
- (3) \_\_\_\_\_ Property appraisal during the last two years - Less than the Assessor's market value as listed on the valuation notice. (Please attach entire copy of 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, document 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.

**Board of Equalization Information**

- ◆ The Weber County Board of Equalization has been established to consider matters related to the market value of your property. An appellant or representative found to be misrepresenting or falsifying information is subject to criminal prosecution as set forth by the law.
- ◆ A Separate application has to be filed for each property. The application has to be filled out completely and all the applicable supporting evidence will have to be attached to the application and submitted by the deadline. (If appealing a number of consecutive lots with the same characteristics and are using the same evidence, you may be able to file one appeal application and include all the land serial numbers on the one appeal. Please contact our office for more information.)
- ◆ The appeal will have to address the current market value of the property as set by the Weber County Assessor. Only current year market value can be appealed as established January 1, 2010.
- ◆ The Board of Equalization has discretion to raise as well as lower market value based on the facts presented.
- ◆ All Supporting evidence has to be submitted with the appeal application for processing. 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.
- ◆ The “Tax Notice” will be mailed by the Weber County Treasurer in October or November which will show the final assessment. If you have not received a recommendation by 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.
- ◆ The Assessor will make the appropriate adjustment for decrease in taxable value caused by a natural disaster; however, a taxpayer may file an appeal if not satisfied by the market value due to damage caused by natural disaster.
- ◆ A taxpayer may file an appeal due to access interruption or circumstances beyond the control of the owner. Applicable supporting documents need to be submitted with the appeal.

**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

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. Forms may be obtained on the website, ([www.co.weber.ut.us](http://www.co.weber.ut.us)) or by calling the Clerk/Auditor’s Office at (801) 399-8400.