

WEBER COUNTY BOARD OF EQUALIZATION

What happens when an appeal is filed for real property?

Let's begin by answering a few basic questions about the [Board of Equalization \(BOE\)](#) and the appeal process.

What is the Board of Equalization? The county BOE is the forum for appealing property values by the owner or the owner's representative. The board is responsible for raising and lowering the assessments of locally assessed property that are proven incorrect.

Who is on the Board of Equalization? The Weber County Commission is the Board of Equalization. The Weber County Clerk/Auditor is the clerk of the Board.

Is the Assessor's Office part of the Board? No. The only function of the Weber County Assessor's Office in the BOE process is to review the market value of the appealed property.

What is appealed to the Board? Only the property value is appealed. The actual tax on the property cannot be appealed. These rates are set by the different taxing entities (school board, county, city, water district, etc). If the taxing entity proposes a tax revenue increase above what they collected in the previous year, a [Truth in Taxation](#) hearing is held. The county BOE has no authority to change tax rates; it can only consider the property's value or eligibility for an exemption.

How much is saved when an appeal is successful? Most residential properties will save around \$7 for every \$1,000 the market value is reduced.

What evidence is needed to appeal? Evidence is required that shows that the market value on your property is incorrect. Click [here](#) for more hints and advice. Of course our office can be contacted for help at 801-399-8572.

When does the appeal need to be filed? The appeal needs to be submitted either 45 days after the notice is mailed or September 15th, whichever is **later**. The deadline for filing the appeal is displayed on the valuation notice.

For frequently asked questions regarding the valuation notice, click [here](#).

Appeal Process ([flow chart](#))

The appeal process starts when the valuation notices are mailed on or around August 1st. The first thing to do is open the notice and review the market value the county Assessor's Office has placed on the property. We receive several phone calls each year indicating that the owner did not look at the value until the appeal deadline had passed.

File the Appeal: The next step is to file the appeal. You need to submit evidence along with the [Request for Review of Real Property Market Value](#), which is attached to the valuation notice. Make sure you fill out the application completely and include all of the evidence that supports your estimate of value. The appeal application form can be found by clicking the link above or on the [Clerk/Auditor's](#) web site under Board of Equalization. The application needs to be filled out and submitted, along with the supporting evidence to the [Clerk/Auditor's Office](#) via mail or fax. Again make sure you fill out the application completely and include all of the evidence to support your opinion of value.

Evidence Review: Upon receiving the appeal, the Clerk/Auditor's Office reviews the application to see if adequate evidence was submitted. It is important to note that the Clerk/Auditor's Office only reviews if enough evidence was submitted, not the validity of the evidence. If sufficient evidence was submitted, the Clerk/Auditor's Office forwards the appeal to the [Assessor's Office](#). If the Clerk/Auditor's Office deems the evidence submitted was insufficient, they will send an "Intent to Dismiss" letter to you or your authorized representative. You then have 20 days to respond with sufficient evidence. If you respond with sufficient information, then the appeal is forwarded to the Assessor's Office for review. If you do not resubmit, or respond with unsatisfactory information a second time, then the appeal is dismissed and the process ends.

Market Value Review: The Assessor's Office will review the evidence you submitted, along with other market data available to our office. The appraiser from the Assessor's Office will then make a determination of market value. If the evidence warrants a change in market value, the appraiser will make the change. If the appraiser determines that there is not enough evidence to justify a change in value, then there is no change. In both cases, the appraiser forwards the results back to the Clerk/Auditor's Office.

Valuation Letter: The Clerk/Auditor's Office then sends the results letter to the appellant. The letter details the appealed value, adjustments made, the revised amount and an estimated tax amount. If you accept the county's valuation the process ends here. If you do not accept the county's value then you can file for a hearing with the county BOE. You have 20 days from the date of the letter to request a hearing.

County Board of Equalization Hearing: The hearing at the county level is an informal process where you or your representative and the county appraiser have an opportunity to discuss the evidence and process used to arrive at market value. Weber County uses a hearing officer to listen to the evidence and make a recommendation to the board for approval. The hearing officer is an appraiser who is not employed by the county. The hearing officer is hired through the Clerk/Auditor's Office and paid a fee to sit in the hearings for the board. If both the appellant and the county accept the decision of the board, the process ends. If *either* the appellant or the county disagrees with the board's decision, then a request can be made for the process to proceed to the [Utah State Tax Commission](#). This request must be made within 30 days from the date of the Notification of Board Decision letter to continue the appeal to the state tax commission.

Comments, Questions or Concerns: The BOE process can be confusing and intimidating without the proper information. If you have any questions regarding how to file an appeal or the Board of Equalization process, please call either the Assessor's Office at 801-399-8572 or the Clerk/Auditor's Office at 801-399-8400.