

2022 LATE APPEAL APPLICATION
Request for Review of Real Property Market Value



For office use only: Appeal Number: _____

FILING DEADLINE IS MARCH 31, 2023

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 #: (Primary) _____ (Secondary) _____ Email: _____

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. Other _____
D. Apartment	H. Other Improved Commercial	

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 dismissed.

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

2022 values were determined based on market data gathered prior to January 1, 2022. Information submitted should reflect market data within one year prior to the lien date of January 1, 2022.

Market Value as shown on the current Valuation Notice: _____ (Value as of **January 1, 2022**)

Please indicate your opinion of Market Value: _____ (Should reflect value as of **January 1, 2022**)

- 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.) To expedite your appeal, please provide as much information as possible and attach all supporting documentation.
- 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 fee appraisal during the last two years.** If the independent appraisal you obtain 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.
- 7) **Qualified Real Property.** Only applies to property appealed last year that had a value reduction as a result. Please see the back of this form for more details.

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.
- Only the current year market value, property characteristics, and/or property type as established Jan. 1, 2022 by the Weber County Assessor can be appealed. Also, only the whole parcel of property can be appealed. The separate parts of the property such as the garage, out building, or house cannot be appealed by themselves.
- Fill out this appeal completely and submit it with all supporting evidence by the deadline. If you base your appeal on the poor condition of your home, please attach contractor estimates for repair. If you base 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 parcel of property. If you are appealing several consecutive and identical parcels, and are using the same evidence for them all, you may be able to include all of the parcels on one appeal form. 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.
- Appellants or representatives who misrepresent or falsify information are subject to criminal prosecution as set forth by the law.
- For information on keys to a successful appeal, please see: <https://www.webercountyutah.gov/Assessor/appeals.php>
- If this appeal involves qualified real property, the inflation adjusted value may alter the burden of proof. For more information on qualified real property, please see: https://www.webercountyutah.gov/Clerk_Auditor/qualified.php
- **Qualified Real Property:** At the county BOE hearing, **if the property is not a qualified real property, the taxpayer carries the burden of proof**, unless the county assessor asserts a greater fair market value than the original assessed value. In that instance, the county assessor carries the burden of proof, and the original assessed value will lose the presumption of correctness. If both parties argue against the original assessed value, both parties carry the burden of proof.
If the property is a qualified real property, the burden of proof lies with the county assessor if they assert a fair market value equal to or greater than the inflation adjusted value, which is presumed to equal fair market value. If the taxpayer asserts a lower fair market value than the inflation adjusted value, the burden of proof lies with the taxpayer. If both parties argue against the inflation adjusted value, both parties carry the burden of proof.

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, 2023

It is the applicant’s responsibility to ensure that the application is received by the Weber County Clerk/Auditor before the deadline. The Clerk/Auditor is not responsible for applications that do not arrive by the deadline, regardless of the cause.

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 form may be printed from our website at https://www.webercountyutah.gov/Clerk_Auditor/appeal.php, or by emailing a request to wcboc@webercountyutah.gov,

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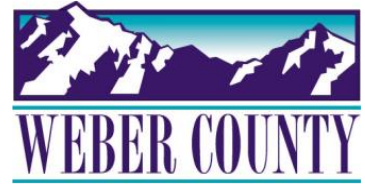
Board of Equalization

2380 Washington Blvd., Suite 320

Ogden, UT 84401-1456

Phone (801) 399-8112

Email: wcboe@webercountyutah.gov



2022 LATE APPEAL PETITION

Owner's Name: _____

Parcel Number: _____ - _____ - _____

The late appeal application must be filed with the Weber County Board of Equalization by **March 31, 2023**.

Include with the Appeal Application, information necessary for the appeal, as well as evidence to support why the appeal is being filed after the statutory deadline.

To: WEBER COUNTY BOARD OF EQUALIZATION

I request that this appeal be accepted after the statutory deadline for the following reason(s):

- 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 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.

Signature: _____

Date: _____