

Important note for all taxpayers filing an appeal. Appeals that will contain eight or more parcels are required to be filed using the online appeal system.

boe.utahcounty.gov/login

If you are unable to file your appeal using the online system, please contact the appeals clerk before submitting your appeal using other means.

Phone - (801) 851-8110, opt 3, then opt 2

Email - boe@utahcounty.gov

PRINT FORM RESET FORM

2026 APPEAL APPLICATION/Llate PETITION

Request for Review of Real Property Assessed Value

UTAH COUNTY BOARD OF EQUALIZATION
100 E Center #3600
Provo, Utah 84606

SAVE FORM

Questions? Contact Us @
Phone: (801) 851-8110 opt 3
Email: boe@utahcounty.gov

Only use this form if you are unable to file your appeal using our online system

APPELLANT CONTACT INFORMATION

APPELLANT NAME:	
BUSINESS NAME: (if applicable)	
MAILING ADDRESS:	
CITY, STATE, ZIPCODE:	
PHONE NUMBER:	
***EMAIL ADDRESS:**	

**All official notifications regarding your appeal will be sent via US Mail. Email addresses are optional. Utah County will not use email as a primary method of notification regarding your appeal. After filing an appeal, appellants should check their mail regularly until the appeal process is complete. Deadlines for appellant response to county actions are governed by the laws of the State of Utah and are strictly enforced.*

I AM FILING THIS APPEAL AS ONE OF THE FOLLOWING: *(check one option only)*

☐	PRIVATE OWNER	If you are filing this appeal as a Owner's Representative or as an Authorized/Contracted Representative of the Corporate Owner, you must include a signed Owner's Authorization form with your appeal. A standard version has been included on page 5 of this application, however Utah County will accept other authorization forms signed by the property owner.
☐	OWNER'S REPRESENTATIVE	
☐	CORPORATE OWNER/OFFICER	
☐	AUTHORIZED/CONTRACTED REPRESENTATIVE OF THE CORPORTE OWNER	

I AM PETITIONING THE BOARD TO ACCEPT THIS APPEAL AFTER THE FILING DEADLINE FOR THE FOLLOWING REASON: *(check one option only)*

☐	MEDICAL EMERGENCY	During the period prescribed by UCA 59-2-1004(3)(a), the property owner was incapable of filing an appeal as a result of 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.
☐	DEATH OF PROPERTY OWNER	During the period prescribed by UCA 59-2-1004(3)(a), 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.
☐	FAILURE TO NOTIFY	The county did not comply with the notification requirements of UCA 59-2-919.1.
☐	FACTUAL ERROR	A factual error is discovered in the county records pertaining to the subject property. Requires both the Appellant and the Assessor to agree a factual error exists. As per Administrative Rule R884-24P-66 (1)
☐	EXTRAORDINARY AND UNANTICIPATED CIRCUMSTANCES	The property owner was unable to file an appeal within the time period prescribed by UCA 59-2-1004(3)(a) because of extraordinary and unanticipated circumstances that occurred during the period prescribed by UCA 59-2-1004(3)(a), and no co-owner of the property was capable of filing an appeal.

According to 59-2-1365 UCA and Administrative Rule R884-24P-66 (12)

FULL EXPLANATION OF PETITION REASON FROM PAGE 1:

Petitioner must provide any additional documentation that supports their selected petition reason and the explanation offered above. The Board will grant or deny this petition based on the information provided by the appellant.

LIST OF PARCELS TO BE APPEALED

If you need to appeal more than eight parcels, please include a separate list with the information below for each parcel

PARCEL/SERIAL NUMBER	PROPERTY TYPE (Residential, Commercial, Agricultural, Vacant)	OWNER'S OPINION OF FAIR MARKET VALUE*	APPEAL REASON CODE (see pg 4)
1. : :			
2. : :			
3. : :			
4. : :			
5. : :			
6. : :			
7. : :			
8. : :			

** "Fair Market Value" is defined as the amount at which property would change hands between a willing buyer and seller, neither being under any compulsion to sell and both having reasonable knowledge of the relevant facts. Section 59-2-102 [13] U.C.A. The appellant has the burden of proof to show the county's "Full Market Value" listed on the Notice of Property Valuation and Tax Changes significantly exceeds or falls short of "Fair Market Value" 59-2-109 UCA.*

SAVE FORM PRINT FORM RESET FORM

FILING DEADLINE AND GENERAL INSTRUCTIONS

- **APPEAL MUST BE FILED ON OR BEFORE MARCH 31, 2027.** Applications turned into the Board of Equalization office in person must arrive before 5:00pm. Mailed applications will be accepted with a postmark no later than March 31. Appeals submitted online must be submitted by no later than 11:59:59 pm. Any appeals submitted after that time will be flagged as late and subject to the restrictions for late appeals. Due to issues with quality and readability, faxed applications will not be accepted and will not be considered timely filed.

- Appeals must be filed with all evidence or documentation. Fill out this form only if you disagree with your 2026 assessed Full Market Value. Only the assessed Full Market Value can be appealed. ***The amount of property taxes calculated*** as detailed in the "NOTICE OF TAX CHANGES - PRIOR, CURRENT, AND PROPOSED TAXES COMPARISON" section of the valuation notice ***cannot be appealed***. The Board of Equalization may raise, lower or maintain the value based upon the facts presented. The Board of Equalization cannot accept appeals in the current year for adjustment of prior years' market values.

- Each application must be signed in the Oath and Signature section below by either the owner or the owner's authorized representative. If an authorized agent is representing the owner, the owner must sign the agent or representative authorization form or attach an alternative signed authorization form.

- **All issues regarding the value of this property must be raised in the appeal process. All evidence must be submitted with the filing of this appeal and must support the value as of January 1 of the tax year under appeal. Appeals filed without sufficient evidence may be dismissed. The individual who files the appeal, in general, carries the burden of proof. Appellant must submit sufficient and credible evidence to challenge the assessed Full Market Value and establish a new value.**

IMPORTANT FINAL REMINDERS - PLEASE NOTE CAREFULLY!

Completed form(s) and all supporting documentation must be submitted as directed above on or before ***March 31, 2027***.

PAYMENT OF TAXES

Taxes will be due and payable as noted on the Tax Notice mailed prior to November 1. If you have not received a decision by the December 1 due date you should pay the taxes as billed. Failure to pay when due will result in penalties and interest being added to the amount due.

SUBMIT COMPLETED FORM AND ALL DOCUMENTATION TO UTAH COUNTY BOE VIA:

VIA THE WEB: *AUDITOR.UTAHCOUNTY.GOV/VALUATION-APPEALS* OR VIA EMAIL: *BOE@UTAHCOUNTY.GOV*

US MAIL OR IN PERSON: *UTAH COUNTY BOARD OF EQUALIZATION 100 E CENTER ST #3600, PROVO, UT 84606*
Receipt of your appeal(s) by mail will be acknowledged if you enclose a stamped self-addressed envelope.

BLANK FORMS ARE AVAILABLE ONLINE AT
AUDITOR.UTAHCOUNTY.GOV/VALUATION-APPEALS

OATH AND SIGNATURE

UNDER PENALTIES OF PERJURY, I DECLARE ALL STATEMENTS HEREIN AND/OR ATTACHMENTS ARE TRUE, CORRECT AND COMPLETE.

_____ _____

SIGNATURE OF APPELLANT *DATE*

UTAH COUNTY STATEMENT ON DATA PRIVACY

When a government agency requests an individual to provide personal data, the Utah Government Data Privacy Act, as found in Utah Code Title 63A, Chapter 19, requires the agency to inform the individual of the purpose for the data collection, the manner in which the data will be used, and the potential consequences of withholding the requested information. All personal data provided will be protected and maintained as confidential to the extent required by law for the program or service for which the information is submitted.

The Office of the Utah County Auditor requires the completion of these forms to evaluate your eligibility—or the eligibility of the organization you represent—to file an appeal of an assessed property value. Any personal data provided will be used solely to the extent necessary to review and determine the validity of the valuation appeal submitted to the Auditor's Office. Although submission of the requested information is voluntary, failure to provide it may result in delays or denial of the appeal. All data collected is maintained in accordance with the applicable record series and as required by Utah Code 63G-2-307.

APPEAL CODES & REASONS FOR ALL PROPERTY TYPES

These codes can be used for all property types

APPEAL CODE	APPEAL REASON AND DESCRIPTION
ALL-MARKET	COMPARISON TO RECENTLY SOLD PROPERTIES - A property that has been valued higher than recently sold properties of similar size, style, and construction within a reasonable geographical radius (such as the same city). Provide printouts of *recently sold properties* in a full listing format that shows all details such as age, land area, location, quality, size, style, etc. Sales completed prior January 1 will be considered the strongest evidence.
ALL-PURCHASE	QUALIFYING RECENT PURCHASE - A property that was purchased a maximum of one year prior to or up to 6 months after January 1. A copy of the closing statement, settlement statement or HUD-1 disbursement form from the closing documents is required. An appraisal, if completed for the sale, should be submitted with the appeal. A full copy of the appraisal must be submitted if included. Distressed sales (short sale or bank-owned) may not be reflective of fair market value.
ALL-APPRAISAL	RECENT APPRAISAL - A professional fee appraisal with an effective date no later than January 1 of the current year. Appraisals with an effective date of no later than June 30 of the current year may also be used, but only if the appraisal was completed in support of a recent sale and change of ownership. Older appraisals with effective dates no later than two prior to January 1 may also be used. Appraisals outside the above date ranges may not be used.
ALL-INEQUITY	UNEQUAL OR UNFAIR ASSESSMENT BY COMPARISON - A property that has been valued by more than 5% higher than properties of similar size, style, and construction in the immediate area. Provide valuations, tax notices, or other county records of similar properties within a 1-to-10-mile radius of the subject property that supports the requested value. All properties submitted as supporting evidence must closely match the subject property in size, configuration, and age. Minimum of three (3) is required but up to five (5) is preferred.
ALL-FACTUAL	RECORD OR PHYISCAL DESCRIPTION ERROR - For properties that have an error on the county records related to a factual characteristic of the property such as physical size (sq footage, acreage), building details (# of rooms, floors, finished sq footage, etc), age, or land classification. Please provide full description of error with supporting evidence.
ALL-QUALIFED	QUALIFIED REAL PROPERTY - A "qualified real property" is defined by U.C.A. 59-2-1004(f) as a property subject to appeal in the current year and 1) was appealed in the prior year; 2) had its value lowered; 3) was NOT improved (e.g. renovations, additions) since the prior appeal; and 4) the assessed value for the current taxable year is higher than the inflation adjusted value. If all conditions are met, the burden of proof shifts to the County Assessor and the appeal may be filed without attaching additional evidence.
ALL-DESTROYED	PROPERTY DESTROYED - For any property rendered uninhabitable/unusable prior to January 1 due to a natural disaster, fire, flood, or other means. Statements from insurance companies, local governments or other qualified sources are required to verify destroyed status.

APPEAL CODES & REASONS FOR COMMERCIAL PROPERTIES ONLY

These codes can ONLY be used for commercial properties

APPEAL CODE	APPEAL REASON AND DESCRIPTION
CO-COST	CONSTRUCTION COST - A construction cost appeal can be made only for recently constructed commercial or agricultural properties only. It cannot be used for any properties used as residential units (homes, townhomes, condos, etc). A summary of construction costs, an appropriate appraisal of land value, and any other cost-related evidence should be submitted.
CO-INCOME	INCOME PRODUCING - An income producing appeal is for commercial property, industrial property, or apartments, including 2-to-4-unit buildings only. It cannot be used for rented condos, rented single family residences or basement apartments. Evidence required includes; rent rolls for the prior year ending December 31; evidence of an appropriate vacancy rate; the prior year's income and expense statement for the property; and/or evidence of the appropriate rate of return (capitalization) to be applied to the net operating income for the property. If the property is owner occupied, you may submit equivalent data for comparable commercial or industrial properties with evidence to justify similarities or differences.

OWNER AUTHORIZATION

Request for Agent to Represent Owner Before the Board

UTAH COUNTY BOARD OF EQUALIZATION
100 E Center St #3600
Provo, Utah 84606

Questions? Contact Us @
Phone: (801) 851-8110 opt 3
Email: boe@utahcounty.gov

LIST OF PARCELS SUBJECT TO THIS AUTHORIZATION FORM

If you need to list more than eight parcels, please include a separate sheet with the information below for each parcel

PARCEL/SERIAL NUMBER	PROPERTY TYPE (Residential, Commercial, Agricultural, Vacant)	PROPERTY LOCATION (Physical address within Utah County)
1. : :		
2. : :		
3. : :		
4. : :		
5. : :		
6. : :		
7. : :		
8. : :		

The undersigned, registered property owners of the above noted property, do hereby authorize:

Individual or Firm: _____

Mailing Address: _____

City, State, Zipcode: _____ Phone Number: _____

Email Address: _____

OWNER AUTHORIZATION

To act on my behalf, take all actions necessary to represent my interest in the above named property, and be my personal representative before the Utah County Board of Equalization.

_____ _____
SIGNATURE OF OWNER *DATE*

_____ _____
SIGNATURE OF OWNER *DATE*