



REQUEST FOR CONSIDERATION OF LATE APPEAL

SUMMIT COUNTY BOARD OF EQUALIZATION
PO BOX 128, Coalville, UT 84017, Phone: 435-336-3019, Email: boe@summitcountyutah.gov
Appeal Deadline is September 15, 2025

Owner/Taxpayer Information

Owner/Taxpayer Name

Property Location

Mailing Address

Daytime Phone Number

Email address

Representative Information (If Applicable)

Representative may complete this form if he or she has a letter of authorization from the owner.

Representative Name

Mailing Address

Daytime Phone Number

Email address

Property Parcel/Account Number: _____

Property type: (Please choose type from below)

- Single residence/Duplex/Triplex
 Four-plex/Apartment complex
 Vacant land
 Commercial/Industrial
 Greenbelt
 Other (describe) _____

Choose your circumstance(s): DOCUMENTATION MUST BE PROVIDED FOR SELECTED CIRCUMSTANCE(S)

Notification

The county did not comply with the notification requirements to mail the notice of property valuation and tax change to the address of record for this property, or otherwise interfered with the property owner's ability to timely file the appeal. Describe the county's notice failure or interference:

Medical Emergency

Describe the nature of the medical emergency and the relationship of the individual with the emergency to the property owner(s):

Identify the length of the medical emergency: ____ / ____ / ____ to ____ / ____ / ____
DD MM YY DD MM YY

Did this medical emergency require hospitalization? Yes No

Identify the length of hospitalization: ____ / ____ / ____ to ____ / ____ / ____
DD MM YY DD MM YY

Death of owner or immediate family member

Name of decedent and relationship to owner(s) (if applicable): _____

Identify the date of death: ____ / ____ / ____
DD MM YY

Extraordinary and unanticipated circumstance (submit copies of documentation to verify)

Describe the nature of the extraordinary and unanticipated circumstance:

Identify the length of the extraordinary and unanticipated circumstance: ____ / ____ / ____ to ____ / ____ / ____
DD MM YY DD MM YY

Factual Error in the County's Records (select all that apply):

- A mistake in the description of the size, use, or ownership of your property
- A clerical or typographical error in reporting or entering the data used to establish valuation or equalization
- An error in classification of your property that is eligible for property tax relief
- An error in the classification of your property that is eligible for a property tax exemption, including the residential exemption
- Other similar circumstance*

*A factual error means an error that is objectively verifiable without the exercise of discretion, opinion, or judgment; demonstrating by clear and convincing evidence; and the existence of which is recognized by the taxpayer and the county assessor.

Additional Owner(s)

Are there individuals or entities in addition to you who are joint owners or co-owners of this property? Yes No

If "Yes", list the additional owner's name: _____

List why the additional owner(s) were unable to file the appeal by the statutory deadline:

Provide any further details to explain your circumstances (if applicable)

I understand I have the burden of establishing that I meet the requirements of R884-24P-66, and **have attached copies of all documents supporting my request.**

I CERTIFY, AS PER UT CODE 78B-18a, THAT ALL STATEMENTS HEREIN AND/OR ATTACHMENTS ARE TRUE, CORRECT, AND COMPLETE.

Owner/Taxpayer Name (print)	Owner/Taxpayer signature	Date signed

Appeal Application deadline for **2025** values is **September 15, 2025**.
Request for Consideration of Late Appeal deadline for **2025** values is **March 31, 2026**.

EMAIL, MAIL OR DELIVER COMPLETED FORM TO (PLEASE submit only one copy):

boe@summitcountyutah.gov
(PREFERRED METHOD)

OR

Summit County Board of Equalization Clerk
PO Box 128, 60 N Main St
Coalville, UT 84017