

Board of Equalization
2380 Washington Blvd., Suite 320
Ogden, UT 84401-1456
Phone (801) 399-8112
Email: boe@webercountyutah.gov



2026 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, 2027**

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 supporting documents.

Signature: _____

Date: _____

2026 PROPERTY VALUATION LATE APPEAL APPLICATION



FILING DEADLINE IS: MARCH 31, 2027

Owner Information

Appeal No: _____

Owner's Name _____

Owner's Mailing Address (Street, Suite #, Apt #) _____

City, State, Zip Code _____

Email _____

Primary Phone Number _____

Secondary Phone Number _____

Property Information

Parcel Number _____

☐ Residential ☐ Commercial ☐ Agricultural ☐ Vacant Land ☐ Other _____

Property Address (Street, Suite #, Apt #) _____

City, State, Zip Code _____

Market Value, as shown on 2026 Notice of Valuation

\$ _____

Owner's Estimate of Fair Market Value as of January 1, 2026
(REQUIRED)
\$ _____

Basis for Appeal and Required Documentation (please mark one or more of the following):

Appeals submitted without sufficient evidence or supporting documentation will be dismissed. Market values are determined as of January 1, 2026.

- ☐ **Comparable Sales.** Attach sales information from three (3) comparable properties. Include sale date, MLS number, address, property type, year built, square footage, construction type, garage/carport, number of bedrooms, special features.
- ☐ **Recent Purchase.** Attach a copy of final sales documents, including signatures. If applicable, include property appraisal. Purchase must be within the last two years. Note: Loan applications are not acceptable.
- ☐ **Current Appraisal.** Attach a full professional fee appraisal conducted within the past two years.
- ☐ **Income Approach.** If the appeal is for an income-producing property, attach an income and expense statement or profit and loss statement, rental or lease agreement, and/or rent roll. If the property is owner-occupied, include comparable sales or comparable rents.
- ☐ **Property Damage or Debilitated Condition.** Include explanation and documentation, such as photographs, repair estimates, etc.
- ☐ **Qualified Real Property.** Only applies to property appealed in the prior year resulting in a value reduction. Refer to www.webercountyutah.gov/Clerk_Auditor/qualified.php for more information on Qualified Real Property.
- ☐ **Factual Error.** Provide a full description of the error in the County's classification or recorded characteristics of your property with full evidence.

Taxpayer Rights

- ☐ I do not wish to appear before the County Board of Equalization. The Board's decision will be based on consideration of the information submitted. If I am not satisfied, I understand that I retain the right to appeal to the Utah State Tax Commission.

Certification and Signature

I certify that all statements here and before the Board of Equalization are true, complete, and correct to the best of my knowledge. I understand that all information submitted to the Board and the decision of the Board is public record. If the Board is unable to make a decision prior to November 30, I understand that I am responsible to pay all the taxes as originally billed to avoid penalties and interest and that a refund will be issued if the decision of the Board subsequently reduces the taxes.

Signature of Owner or Agent* _____ Date _____

Owner or Agent (Printed Name) _____

***If applicable, Owner MUST authorize Representative/Agent on the back of this form**

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Board of Equalization and Appeal Information

FILING DEADLINE IS: MARCH 31, 2027

Send completed forms to: WEBER COUNTY BOARD OF EQUALIZATION

In Person or By Mail: 2380 Washington Blvd, Ste 320, Ogden UT 84401

Email: boe@webercountyutah.gov OR Online: www.webercountyutah.gov/Clerk_Auditor/file-appeal.php

1. **This appeal must be filled out completely and submitted with all supporting evidence by the filing deadline. 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 are not received by the deadline, regardless of the cause.**
2. The Weber County Board of Equalization is established to consider matters related to the market value of your property. **Taxes and issues other than valuation and/or property classification CANNOT be considered by the Board of Equalization.** Only the current year market value, property characteristics, and/or property type, as established by the Weber County Assessor as of January 1, 2026, can be appealed.
3. The Board of Equalization has discretion to raise, as well as lower, the market value based on the facts presented.
4. Only the whole parcel of property can be appealed. Separate parts of the property, such as garage, outbuilding, or house cannot be appealed by themselves.
5. A separate application must be filed for each parcel of property.
6. The Tax Notice will be mailed or will be available electronically in October. You are responsible to pay all the taxes as originally billed by November 30 to avoid penalties and interest, even if you have not received a decision by the Board by this date.
7. Appellants or representatives who misrepresent or falsify information are subject to criminal prosecution as set forth by the law. (UCA 59-2-309(2)).
8. For keys to a successful appeal, please see <https://www.webercountyutah.gov/Assessor/appeals.php>.

Burden of Proof

- 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.

Authorization to Represent Property Owner (if applicable)

Representative's Name	Company Name	
Representative's Mailing Address (Street, Suite #, Apt #)	City, State, Zip Code	
Email	Primary Phone Number	UT Appraiser Reg/Cert#

Being the owner or the corporate officer of the company that owns the property(s) referenced by the parcel number(s) above, I authorize the person named on this document, the "Representative," to file an appeal with the Weber County Board of Equalization and represent me in matters concerning the valuation and taxation of said property. I further authorize the representative to appear as a witness at any formal or informal hearing of the BOE and testify to the valuation of said property and to the accuracy of any factual documentation submitted on my behalf.

Signature of Owner _____ Date _____