



APPEAL OF INITIAL APPLICATION DENIAL
Request for Reconsideration of County Assessor's Decision

UTAH COUNTY BOARD OF EQUALIZATION
 111 S University Ave
 Provo, Utah 84601

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

APPELLANT/PROPERTY OWNER CONTACT INFORMATION	
APPELLANT NAME(S):	
BUSINESS NAME: <i>(if applicable)</i>	
MAILING ADDRESS:	
CITY, STATE, ZIPCODE:	
PHONE NUMBER:	
*EMAIL ADDRESS:	
<p><i>*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></p>	

I AM FILING THIS APPEAL FOR THE DENIAL OF MY APPLICATION FOR: <i>(check one option only)</i>	
<input type="checkbox"/>	FARMLAND ASSESSMENT ACT/GREENBELT (REQUIRES 5+ ACRES DEVOTED TO AGRICULTURAL PRODUCTION)
<input type="checkbox"/>	URBAN FARMING ASSESSMENT ACT (REQUIRES 1 TO 4.99 ACRES DEVOTED TO AGRICULTURAL PRODUCTION)

LIST OF PARCELS TO BE APPEALED		
<i>If you need to appeal more than six parcels, please include a separate list with the information below for each parcel</i>		
PARCEL/SERIAL NUMBER	PARCEL ACREAGE	PROPERTY LAND TYPE CLASSIFICATIONS <i>(Dryland, Graze, Irrigated, Meadow, Orchard, Non-Productive)</i>
1. : :		
2. : :		
3. : :		
4. : :		
5. : :		
6. : :		
<p><i>Land is classified according to its capability of producing crops or forage. Capability is dependent upon soil type, topography, availability of irrigation water, growing season, and other factors. The county assessor classifies all agricultural land in the county based on SCS Soil Surveys and guidelines provided by the Tax Commission. To view guidelines from the Utah State Tax Commission go to propertytax.utah.gov/standards/standard07.pdf and review appendix 7A starting on page 24. If you disagree with your land classification, you can appeal to your county board of equalization for re-classification.</i></p>		

FILING DEADLINE AND GENERAL INSTRUCTIONS

- **ALL APPEALS MUST BE FILED NO LATER THAN 60 DAYS FROM THE DATE LISTED ON THE DENIAL OF APPLICATION LETTER SENT TO YOU BY THE UTAH COUNTY ASSESSOR.** The 60-day window is established by UCA 59-2-516 & 59-2-1713. Late appeals may be filed with the Board of Equalization up to 120-days after the date listed on a letter of denial if the appellant submits a completed late petition with their application and meets the requirements set forth by the Utah State Tax Commission in Administrative Rule R884-24p for late filed appeals to the county Board of Equalization.
- **APPEALS MUST BE FILED WITH ALL EVIDENCE OR DOCUMENTATION.** The appellant is required to provide evidence or documentation that the County Assessor denied the application in error or in a manner contrary to current Utah State Law.
 - If production is in question, appellant must show receipts, bank statements, income/loss statements or other compelling evidence that the parcel(s) had active production as required by UCA 59-2-503 for Greenbelt or 59-2-1703 for Urban Farming.
- **ALL APPEALS WILL BE HEARD BY THE BOARD OF EQUALIZATION DURING A REGULARLY SCHEDULED MEETING.** The Board of Equalization meets monthly, typically on the last Thursday of the month at 2:00 pm in the chambers of the Utah County Commission at 100 E Center St Rm 1400 in Provo, Utah. You will be notified by mail of the date/time of the meeting in which your appeal will be heard. Appellants may appear in person, by phone, or by video conference. This meeting is considered an informal hearing as witnesses are not typically placed under oath before they testify.
- **EACH APPLICATION MUST BE SIGNED IN THE OATH AND SIGNATURE SECTION BELOW BY THE PROPERTY OWNER.** Property owners may represent themselves or provide an authorized agent to represent their interests before the board.

IMPORTANT FINAL REMINDERS - PLEASE NOTE CAREFULLY!

Completed form and all supporting documentation must be submitted by email, mail or in-person by **no later than 60-days from the date listed on the letter of denial.**

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 due date (Nov 30) you should pay the taxes as billed. Failure to pay when due will result in penalties and interest being added to the amount due.

The filing of your appeal does not stop interest and penalties while your appeal is in process. If you wish to avoid interest and penalties in the event your appeal is denied, you need to pay the full amount taxes due on or before the due date on your tax notice.

If your appeal is successful you will be refunded any amount paid over and above taxes due after the Greenbelt Exemption has been applied. If you do not pay and your appeal is successful, interest and penalties will be removed for the adjusted portion of taxes only. All other interest and penalties will remain and be due.

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

EMAIL: BOE@UTAHCOUNTY.GOV

US MAIL OR IN PERSON: UTAH COUNTY BOARD OF EQUALIZATION 111 S UNIVERSITY AVE, PROVO, UT 84601

OATH AND SIGNATURE

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

SIGNATURE OF APPELLANT

DATE

Complete the following pages **ONLY** if you are attempting to file an appeal **61 days or more** after the date listed on your letter of denial.

As per UCA 59-2-516 & 59-2-1713 late appeals may be filed with the Board of Equalization up to 120-days after the date listed on a letter of denial if the appellant submits a completed late petition with their application and meets the requirements set forth by the Utah State Tax Commission in Administrative Rule R884-24p for late filed appeals to the county Board of Equalization.



PETITION TO ACCEPT APPEAL AFTER FILING DEADLINE

Request to Board to Accept Late Filed Appeal

UTAH COUNTY BOARD OF EQUALIZATION

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I AM FILING THIS PETITION IN SUPPORT OF MY APPEAL FOR: <i>(check one option only)</i>	
<input type="checkbox"/>	FARMLAND ASSESSMENT ACT/GREENBELT DENIAL OF INITIAL APPLICATION
<input type="checkbox"/>	URBAN FARMING ASSESSMENT ACT DENIAL OF INITIAL APPLICATION

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