

Before The Utah State Tax Commission REQUEST TO RECONVENE THE BOARD OF EQUALIZATION

Petitioner (print or type)	Petitioner's Representative, if any (print or type)	
Name	I authorize the below-named person to discuss and share information concerning this appeal with the Utah State Tax Commission.	
Mailing address	Name	
	Firm	
	Mailing address	
Daytime telephone no.		
FAX telephone no.	Daytime telephone no.	FAX telephone no.
Petitioner's email address	Representative's email address	

Refer to your tax notice for the information requested in this section

Petitioner requests that the Tax Commission reconvene the Board of Equalization of _____ (county name)

County to hear an appeal of the _____ (tax year) property tax assessment on the following property or properties:

Property Parcel/Serial Number(s): _____

Property type

- Single Residence/Duplex/Triplex
 Four-Plex/Apartment Complex
 Vacant Land
 Commercial/Industrial
 Greenbelt
 Other (describe) _____

The Board of Equalization is open to hear property tax appeals for a short period each year. You are responsible for filing objections to property tax assessments during the Board of Equalization period, which ends on the later of September 15 for each tax year or 45 days from the date the county auditor mailed the notice of property valuation and tax changes. The Tax Commission will reconvene the Board of Equalization to hear an appeal filed after the deadline for only limited reasons. These reasons are explained in Utah Admin. Code R884-24P-66, available online at tax.utah.gov/research/effective/r884-24p-066.doc.

The Tax Commission will reconvene the Board of Equalization if you can show that the county, by its act or failure to act, interfered with your right to notice and a hearing; or that the county's records for the property contain a factual error; or that a medical emergency, a death, or another extraordinary and unanticipated circumstance occurred during the Board of Equalization period and prevented you and any co-owners from filing an appeal by the filing deadline. Failure of the US Postal Service to deliver a correctly addressed tax notice is not cause to reconvene a Board of Equalization, nor does your absence from the state, by itself, constitute an extraordinary and unanticipated circumstance.

Choose your circumstance(s):

- County's Interference with Notice or Hearing
 Factual Error in the County's Records
 Medical Emergency
 Death
 Extraordinary and Unanticipated Circumstance
 Other (describe) _____

Explain your reason for missing the filing deadline (attach additional pages if necessary)

Name (print)	Petitioner's signature	Date signed
--------------	------------------------	-------------

Send documents to:
 Utah State Tax Commission
 Appeals Unit
 210 North 1950 West
 Salt Lake City, Utah 84134

Upon receipt of this form, the Tax Commission Appeals Unit will notify the County Auditor of your request and allow the county to submit a response. Thereafter, the Tax Commission will take action on your request and issue a written order as appropriate.

For assistance with this form
 call 801-297-2280 or 801-297-2281