

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

<b>Petitioner</b> (print or type)	<b>Petitioner's Representative, if any (print or type)</b>	
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](http://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
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**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.

TC-194A Rev. 8/10

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