

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: (if applicable)

MAILING ADDRESS:

CITY, STATE, ZIPCODE:

PHONE NUMBER:

*EMAIL ADDRESS:

*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 AM FILING THIS APPEAL FOR THE DENIAL OF MY APPLICATION FOR: (check one option only)

FARMLAND ASSESSMENT ACT/GREENBELT (REQUIRES 5+ ACRES DEVOTED TO AGRICULTURAL PRODUCTION)

URBAN FARMING ASSESSMENT ACT (REQUIRES 1 TO 4.99 ACRES DEVOTED TO AGRICULTURAL PRODUCTION)

LIST OF PARCELS TO BE APPEALED

If you need to appeal more than six parcels, please include a separate list with the information below for each parcel

PARCEL/SERIAL NUMBER		PARCEL ACREAGE	PROPERTY LAND TYPE CLASSIFICATIONS (Dryland, Graze, Irrigated, Meadow, Orchard, Non-Productive)	
1.	:	:		
2.	:	:		
3.	:	:		
4.	:	:		
5.	:	:		
6.	:	:		
Lan	d is classified	according to it	ts canability of pro	ducing crops or forage. Canability is dependent upon soil type, topography

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.

PLEASE PROVIDE YOUR EXPLANATION OF WHY THE APPLICATION WAS DENIED IN ERROR						
WHAT DOCUMENTATION ARE YOU PROVIDING TO SHOW THAT YOU MEET THE REQUIREMENTS?						

FILING DEADLINE AND GENERAL INSTRUCTIONS

- ALL APPEALS MUST BE FILED NO LATER THAN <u>60 DAYS FROM THE DATE LISTED ON THE DENIAL OF APPLICATION LETTER</u> 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

<u>Taxes will be due and payable as noted on the Tax Notice mailed prior to November 1.</u> 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 <u>**ONLY</u>** if you are attempting to file an appeal <u>**61** days or more</u> after the date listed on your letter of denial.</u>

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



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FARMLAND ASSESSMENT ACT/GREENBELT DENIAL OF INITIAL APPLICATION

URBAN FARMING ASSESSMENT ACT DENIAL OF INIITIAL APPLICATION

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I AM PETITIONING THE BOARD TO ACCEPT THIS APPEAL AFTER THE FILING DEADLINE FOR THE FOLLOWING REASON: *(check one option only)*

MEDICAL EMERGENCY	During the period prescribed by UCA 59-2-516 or 59-2-1713, the property owner incapable of filing an appeal as a result of a medical emergency to the property owner or an immediate family member of the property owner, and no co-owner the property was capable of filing an appeal.
DEATH OF PROPERTY OWNER	During the period prescribed by UCA 59-2-516 or 59-2-1713, the property owner an immediate family member of the property owner died, and no co-owner of th property was capable of filing an appeal.
FAILURE TO NOTIFY	The county did not comply with the notification requirements of UCA 59-2-508 of 59-2-1707.
EXTRAORDINARY AND UNANTICIPATED CIRCUMSTANCES	The property owner was unable to file an appeal within the time period prescribe by UCA 59-2-516 or 59-2-1713 because of extraordinary and unanticipated circumstances that occurred during the period prescribed in the above sections o code, and no co-owner of the property was capable of filing an appeal.

According to UCA 59-2-516, UCA 59-2-1713 and Administrative Rule R884-24P-66

FULL EXPLANATION OF WHY THE REASON CHECKED ABOVE PREVENTED TIMELY FILING OF THIS APPEAL: Petitioner must provide any additional documentation that supports their selected petition reason and the explanation offered above. The Board will grant or deny this petition based on the information provided by the appellant.