



APPEAL APPLICATION

Request for Review of Mobile/Manufactured Home Value

UTAH COUNTY BOARD OF EQUALIZATION

100 E Center St, #3600
Provo, Utah 84606

Questions? Contact Us @

Phone (801) 851-8110 opt 3

Email: boe@utahcounty.gov

APPELLANT CONTACT INFORMATION

APPELLANT NAME:

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.*

MOBILE/MANUFACTURED HOME TO BE APPEALED

Review and complete the information below.

ACCOUNT NUMBER	PROPERTY TYPE (Check only ONE option)	OWNER'S OPINION OF FAIR MARKET VALUE*
	☐ A. Mobile Home in a Mobile Home Community ☐ B. Mobile Home on Real Property, Not Affixed	\$

** "Fair Market Value" is defined as the amount at which property would change hands between a willing buyer and seller, neither being under any compulsion to sell and both having reasonable knowledge of the relevant facts. Section 59-2-102 [13] U.C.A. The appellant has the burden of proof to show the county's "Full Market Value" listed on the Notice of Property Valuation and Tax Changes significantly exceeds or falls short of "Fair Market Value". 59-2-109 U.C.A.*

BASIS FOR APPEAL OF VALUE

Appellant must select only one of the reasons below.

	1. Comparable property selling for less. Please attach the following information for your property and three comparable properties: sale or listing price; date of sale; MLS number (if available); complete address; year built; square footage; garage/carport; number of bedrooms; special features (fireplace, central air, deck, patio, etc.) Please provide as much information as possible and attach all the supporting documentation.
	2. Purchase of the property during the last two years. If the purchase price is different than the Assessor's market value, please attach a copy of the sale documents. Loan applications are not acceptable
	3. Property appraisal during the last two years. If the appraisal is different than the Assessor's market value shown on the Valuation Notice, please attach a full copy of the appraisal report.
	4. Property damaged by natural disaster or affected by access interruption. Please provide explanation & documentation.
	5. Factual Error Appeal. There is an error in the County's classification or the recorded characteristics of the property. Please provide explanation & documentation.

FILING DEADLINE AND GENERAL INSTRUCTIONS

- **APPEAL MUST BE FILED ON OR BEFORE 60 DAYS FROM THE DATE OF YOUR MOBILE HOME TAX NOTICE.** Applications turned into the Board of Equalization office in person must arrive before 5:00pm. Mailed applications will be accepted with a postmark no later than 60 days. Appeals submitted by email must be submitted by no later than 11:59:59 pm. The appeals office does not have a fax number and cannot accept faxed applications.
- **Appeals must be filed with all evidence or documentation.** Fill out this form only if you disagree with your Assessed Market Value. Only Market Value can be appealed. **The amount of property taxes calculated** as detailed in the tax notice **cannot be appealed**. The Board of Equalization may raise, lower or maintain the value based upon the facts presented. The Board of Equalization cannot accept appeals in the current year for adjustment of prior years' market values.
- Each application must be signed in the Oath and Signature section below by the owner.
- **All issues regarding the value of this property must be raised in the appeal process.** All evidence must be submitted with the filing of this appeal and must support the value as of January 1 of the tax year under appeal. Appeals filed without sufficient evidence may be dismissed. The Assessor's valuation is presumed by law to be correct. Appellant must submit sufficient and credible evidence to call the Assessor's valuation into question and establish a new value.
- **It is the applicant's responsibility to ensure that the application is received by the Utah County Board of Equalization before the deadline. The county is not responsible for applications that do not arrive by the deadline, regardless of the cause.**

IMPORTANT FINAL REMINDERS - PLEASE NOTE CAREFULLY!

Completed form(s) and all supporting documentation must be submitted as directed above on or before

60 days after the mailing of the tax notice.

PAYMENT OF TAXES

Taxes will be due and payable as noted on the Tax Notice. If you have not received a decision by the due date you should pay the taxes as billed. Failure to pay when due will result in penalties and interest being added to the amount due.

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

VIA EMAIL: BOE@UTAHCOUNTY.GOV

US MAIL OR IN PERSON: UTAH COUNTY BOARD OF EQUALIZATION 100 E CENTER ST #3600, PROVO, UT 84606

Receipt of your appeal(s) by mail will be acknowledged if you enclose a stamped self-addressed envelope.

BLANK FORMS ARE AVAILABLE ONLINE AT ASSESSOR.UTAHCOUNTY.GOV/PERSONAL-PROPERTY

OATH AND SIGNATURE

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

SIGNATURE OF PROPERTY OWNER

DATE

UTAH COUNTY STATEMENT ON DATA PRIVACY

When a government agency requests an individual to provide personal data, the Utah Government Data Privacy Act, as found in Utah Code Title 63A, Chapter 19, requires the agency to inform the individual of the purpose for the data collection, the manner in which the data will be used, and the potential consequences of withholding the requested information. All personal data provided will be protected and maintained as confidential to the extent required by law for the program or service for which the information is submitted.

The Office of the Utah County Auditor requires the completion of these forms to evaluate your eligibility—or the eligibility of the organization you represent—to file an appeal of an assessed property value. Any personal data provided will be used solely to the extent necessary to review and determine the validity of the valuation appeal submitted to the Auditor's Office. Although submission of the requested information is voluntary, failure to provide it may result in delays or denial of the appeal. All data collected is maintained in accordance with the applicable record series and as required by Utah Code 63G-2-307..