
FREQUENTLY ASKED BOARD OF EQUALIZATION QUESTIONS

The Summit County Board of Equalization can only accept appeals filed during the time period allowed by law. Be sure to check your Notice of Property Valuation and Tax Change for the final filing date stated.

What is the “Lien Date”?

The time period that property is valued for tax purposes. In Utah that date is January 1st of each year.

What should my appeal include?

A Request for Appeal Application Form is available at summitcounty.org. Also, provide a copy of your Valuation notice and any evidence to support your opinion of Market Value. If you’re appealing for Primary Residence, you need to fill out a Primary Residence Affidavit, also available on line.

I faxed or e-mailed my appeal to you and you didn’t receive it.

Make sure you keep a receipt saying your appeal went through with a date & time. Due to the large volumn of appeals we receive it is possible some faxes & e-mails don’t come through properly.

I never received my Property Tax Valuation Notice.

Summit County mails all notices by August 1st of each year. It’s the property owner’s responsibility to make sure the County has your most current mailing address. If the post office fails to deliver your notice, it’s the property owner’s responsibility to notify the County for a duplicate copy.

I’ve been paying taxes for a secondary residence and it’s my primary and only home.

Read your Valuation Notice thoroughly. It should read Primary Improved Property, if it’s your primary residence. You can only appeal the current years property type. It’s your responsibility to check this each year.

When can I expect a decision on my appeal?

Due to the large volume of appeals, it can take several weeks to get a stipulation to you in the mail.

I filed an appeal on behalf of the property owner. Why wasn't I sent the decision?

As stated on the appeal application; All Notices of Decision will be mailed to the Owner of Record when issued.

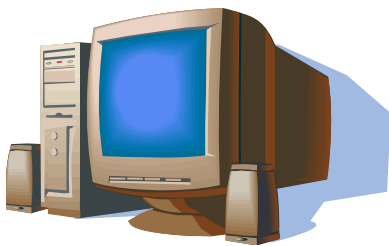
I haven't received a decision back yet and my taxes are due.

You are responsible to pay the taxes as originally assessed to avoid interest & penalties. If there is a change in value the Treasurer will issue a refund to who ever paid the taxes.

I was out of town during the appeal process.

The property owner has 45 days to appeal their value and/or property type. It is the property owner's responsibility to get their appeal in within that 45 day period.

Appeals received after September 15th @ 5:00pm will be dismissed. We will accept appeals that are postmarked on September 15th.



For all your Board of Equalization, valuation, and property tax questions please visit our web site at:

www.summitcounty.org



Mail or fax your appeal to:
Summit County
Board of Equalization
P.O.Box 128
Coalville, Utah 84017
or fax to 866-873-6581
Please do not mail and fax.



What if I can't afford to pay the taxes on my home?
Summit County offers a number of tax relief programs that are operated independently of the Board of Equalization. Some of these programs are based on your ability to pay. If you are at least 66 yrs. old and have low income, are a disabled veteran, or have a financial hardship, you may be eligible for some *Property Tax Relief*.

For more information and/or an application, contact the Summit County Auditor's Office at 435-336-3016, 435-615-3016 or 435-783-3200 ext 3016 or visit www.summitcounty.org (Click on Department Auditor)



Other helpful phone numbers:

Board of Equalization

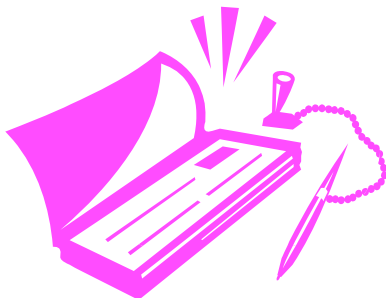
*Phone: 435-336-3019,
435-615-3019,
435-783-4351 ext 3019*

Recorder (mailing address corrections)

*Phone: 435-336-3238,
435-615-3238,
435-783-4351 ext 3238*

Assessor (property values)

*Phone: 435-336-3257,
435-615-3257,
435-783-4351 ext 3237*



All taxes are due as billed on November 30,

even if you have not yet received a decision from the Summit County Board of Equalization.



Remember the filing deadline allowed by law!!!