



Late Filed Appeals

The BOE may allow a late filing if the owner was unable to comply with the 30 day appeal period.

The BOE should have, in place, written criteria of why someone may file late appeal.

Be consistent with approval/denials with applications of late file requests.

Assessor's office mails notification to last known address or owner.

A sale of property that occurs after the mailing of notice, does not negate the original 30 day filing period, because notice was made.

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