Board of Equalization – Discussion topics before voting

Late-Filed Request to Late File an Appeal: Questions for the BOE to answer

Property Owner: ______________________________

Property ID: _________________________________

Board Review

- ☐ Is this request for the current assessment year?
- ☐ Was the request filed within 14 days after the taxpayer's inability to comply ended, or after the taxpayer should have become aware of the reason for appeal, whichever occurred first?
- ☐ What specific circumstance does the taxpayer say prevented timely filing?
- ☐ Was that circumstance beyond the taxpayer's control?
- ☐ Would that circumstance have prevented a reasonable person from filing a timely appeal?
- ☐ Does the written request and supporting documentation adequately support that circumstance?
- ☐ Is the reason more than simply forgetting, overlooking the notice, being out of town, failing to update an address, or another circumstance within the taxpayer's control?

Final Question

Has the taxpayer proven that compelling circumstances beyond their control prevented timely filing?

YES → Standard for "unable to comply" is met.
NO → Standard for "unable to comply" is not met.

Board Finding

The Board finds that the taxpayer **HAS / HAS NOT** demonstrated that they were unable to comply with the filing deadline because:

Reminder

The Board considers **only the late-file request and supporting documents.**
Do **not** discuss the property's value or the merits of the underlying appeal.