



Office of the Clerk  
**Summit County Board of Equalization**  
60 North Main, PO Box 128  
Coalville UT 84017  
Tel: 435.336.3019  
Email: [boe@summitcounty.org](mailto:boe@summitcounty.org)

October 27, 2025

Utah State Tax Commission  
John L Valentine, Chair  
210 N 1950 West  
Salt Lake City UT 84134

Re: Extension of Board of Equalization Deadline

Dear Commissioner Valentine,

The Summit County Board of Equalization is requesting an extension of the appeal deadline to go past the 60-day limit as pursuant to Utah Code §59-2-1004. It is the intention of the Board at this time to complete all appeals filed on or prior to September 15th by January 31st, 2026, due to the significant number of appeals filed.

Thank you for your consideration of this request.

Sincerely,

Chase Black  
Summit County Board of Equalization Clerk

Cc: Joshua Nelson, Director Property Tax, Utah State Tax Commission  
Tonja Hanson, Chair, Summit County Board of Equalization  
Shayne Scott, Manager, Summit County