Office of the Clerk
Summit County Board of Equalization
60 North Main, PO Box 128
Coalville UT 84017
Tel: 435.336.3019
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September 22, 2026

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 respectfully requests an extension of the appeal deadline pursuant to Utah Code §59-2-1004. The Board anticipates completing all appeals accepted on or prior to September 15th by January 31st, 2027.

The 2026 Board of Equalization season included approximately 1,725 appeals, which is comparable to the approximately 1,793 appeals received in 2025. In 2025, the Board was granted an extension through January 31, 2026, and required the full extension period to complete its appeals. Given the similar volume of appeals this year and the time required for county staff, hearing officers, and Board members to review, coordinate, and finalize decisions, the Board respectfully requests a similar extension for the 2026 season.

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
Canice Harte, Chair, Summit County Board of Equalization
Shayne Scott, Manager, Summit County