

12-2393
TAX TYPE: PROPERTY TAX-LOCALLY ASSESSED
TAX YEAR: 2012
DATE SIGNED: 11-13-2012
COMMISSIONERS: B. JOHNSON, D.DIXON, M. CRAGUN
EXCUSED: M. JOHNSON
GUIDING DECISION

BEFORE THE UTAH STATE TAX COMMISSION

PETITIONER,	ORDER DENYING REQUEST TO RECONVENE BOARD OF EQUALIZATION
Petitioner,	
v.	Appeal No. 12-2393
BOARD OF EQUALIZATION OF RURAL COUNTY, STATE OF UTAH,	Parcel No. #####-1 and #####-2 Tax Type: Property Tax/Locally Assessed Tax Year: 2012
Respondent.	Judge: Phan

STATEMENT OF THE CASE

On October 2, 2012, Petitioner (the Property Owner) filed with the Utah State Tax Commission a Request to Reconvene the Board of Equalization, asking the State Tax Commission to order the RURAL COUNTY Board of Equalization to reconvene to hear an appeal of the valuation of the above listed property for the 2012 tax year. The County Board of Equalization had not heard the Property Owner's appeal because the Property Owner had failed to file the appeal within the statutory period.

The law makes a property owner responsible for raising objections to property tax valuations in an appeal with the county within the time frame outlined in Utah Code Section 59-2-1004, which is generally September 15, of the tax year at issue. Section 59-2-1004 of Utah Code and Utah Administrative Rule R884-24P-66 establish the circumstances under which a Board of Equalization may accept an appeal that has been filed after the statutory deadline. Under these provisions an extension of time for filing an appeal until March 31, of the following year is allowed for specified circumstances listed at Utah Admin. Rule R884-24P-66(13). The Property Owner has filed this request prior to the extended March 31, 2013, deadline, but has not provided sufficient information to show any of the circumstances under Rule 66(13) have been met. For instance, Rule 66(13)(a) provides an extension if the property owner was incapable of filing an appeal as a result of a medical emergency to the property owner or immediate family member of the property owner during the time period to file an appeal, and no co-owner of the property was capable of filing an appeal. There is also a provision that

would allow the extension where the property owner was unable to file because of extraordinary and unanticipated circumstances that occurred during the period to file and no co-owner of the property was capable of filing the appeal.

The Property Owner's representative states in the Request to Reconvene that the reason for missing the filing deadline was "NAME, the office manager and BUSINESS Accountant was helping to prepare the appeal to RURAL COUNTY and was called away for a family emergency and as such, we had to file one day later." She went on to indicate that "Our organization is a not-for-profit and there are only 2 of us employed by the BUSINESS."

The County Board of Equalization responded to the Property Owner's Request to Reconvene by pointing out that there is at least 45 days to file an appeal, not just the last few days before the deadline. He also noted that it slows and adds to the workload of the County to restart the process.

After reviewing the information presented by the parties in this matter the Property Owner has not provided sufficient information to show that any of the circumstances for allowing a late filed appeal at Utah Code Sec. 59-2-1004 and Utah Administrative Rule R884-24P-66(13) have been met. In this matter, the Property Owner is an LLC. It is unknown who the members or the principals of the LLC are and why, for purposes of the rule, they were not capable of filing the appeal during the 45 day period. It was also unclear why the second employee could not have filed within the deadline. Further, the information provided by the Property Owner's representative had indicated "family emergency" not "medical emergency." If the Property Owner wishes to argue that circumstances allowing for the late appeal had been met under Utah Administrative Rule R884-24P-66(13), the Property Owner may refile, but needs to provide in detail circumstances that might allow it to qualify, including why the owners of the LLC or its principals were not capable of filing the appeal by the deadline.

Appeal No. 12-2393

DECISION AND ORDER

For the reasons stated, the Property Owner's Request to Reconvene the Board of Equalization to hear the late-filed appeal is denied. It is so ordered.

DATED this _____ day of _____, 2012.

R. Bruce Johnson
Commission Chair

Marc B. Johnson
Commissioner

D'Arcy Dixon Pignanelli
Commissioner

Michael J. Cragun
Commissioner

Notice of Appeal Rights: You have twenty (20) days after the date of this order to file a Request for Reconsideration with the Tax Commission Appeals Unit pursuant to Utah Code Sec. 63G-4-302. A Request for Reconsideration must allege newly discovered evidence or a mistake of law or fact. If you do not file a Request for Reconsideration with the Commission, this order constitutes final agency action. You have thirty (30) days after the date of this order to pursue judicial review of this order in accordance with Utah Code Secs. 59-1-601 et seq. and 63G-4-401 et seq.