

12-2838
TAX TYPE: PROPERTY TAX – LOCALLY ASSESSED
TAX YEAR: 2012
DATE SIGNED: 2-14-2013
COMMISSIONERS: B. JOHNSON, D. DIXON, M. CRAGUN

BEFORE THE UTAH STATE TAX COMMISSION

<p>PETITIONER, Petitioner, v. BOARD OF EQUALIZATION OF UTAH COUNTY, STATE OF UTAH, Respondent.</p>	<p>ORDER DENYING PETITION TO RECONVENE BOARD OF EQUALIZATION</p> <p>Appeal No. 12-2838</p> <p>Parcel No. ##### Tax Type: Property Tax/Locally Assessed Tax Year: 2012</p> <p>Judge: Phan</p>
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STATEMENT OF THE CASE

On November 28, 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 Utah County Board of Equalization to reconvene to hear an appeal of the valuation of the above listed property for the 2012 tax year. The Utah 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 the 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 the 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, these include things like the death or medical emergency of the Property Owner or immediate family member, or the failure on the part of the County to send mail the notice to the address of record.

The Property Owner explains in the Request to Reconvene that the reason for missing the filing deadline was that he had received an appraisal of the property that indicated a much lower value than the County's assessment on August 3, 2012, and had contacted the appraiser and asked if he could come up

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with better comparables. He states, "I estimated that the value would come in at a much higher value and so didn't worry about protesting with Utah County. Mid November he [the appraiser] came back and said that the value would stay at the \$\$\$\$\$."

The County Board of Equalization responded to the Property Owner's Request to Reconvene by pointing out that the County had properly mailed the notice to the address of record and the Property Owner had failed to file an appeal before the statutory deadline.

After reviewing the information presented by the parties in this matter there is no exception under Utah Code Sec. 59-2-1004 or Utah Administrative Rule R884-24P-66 for the situation as described by the Property Owner. It is the Property Owner's responsibility under the statutory provisions to file appeals by the set deadlines. The Property Owner should have filed an appeal by September 15, 2012, and then later, if he found out that he was in agreement with the County's value, he could have withdrawn the appeal.

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 _____, 2013.

R. Bruce Johnson
Commission Chair

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.