

13-1196
TAX TYPE: PROPERTY TAX-LOCALLY ASSESSED
TAX YEARS: 2007, 2008, 2009, 2010 and 2011
DATE SIGNED: 7-22-2013
COMMISSIONERS: D. DIXON, M. CRAGUN, R. PERO
EXCUSED: B. JOHNSON

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. 13-1196</p> <p>Parcel No. ##### Tax Type: Property Tax/Locally Assessed Tax Years: 2007, 2008, 2009, 2010 and 2011</p> <p>Judge: Phan</p>
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STATEMENT OF THE CASE

On May 2, 2013, Petitioner (the Property Owner) filed with the Utah State Tax Commission a Request to Reconvene the Utah County Board of Equalization, asking the State Tax Commission to order the County Board of Equalization to reconvene to hear an appeal of the valuation of the above listed property for the 2007, 2008, 2009, 2010 and 2011 tax years. 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 for each tax year requested.

The law makes the property owner responsible for raising objections to property tax valuations in an appeal with the County Board of Equalization within the time frame outlined in Utah Code Section 59-2-1004, which is generally September 15, for each tax year the owner wishes to contest. Section 59-2-1004 of the Utah Code and Utah Administrative Rule R884-24P-66 establish the circumstances under which a County 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. There are no provisions that would extend the deadline for filing an appeal with a County Board of Equalization after March 31 following the tax year at issue. For the 2011 tax year, the extended deadline would have expired by March 31, 2012. This appeal was filed May 2, 2013.

The Property Owner states in the Request to Reconvene that the reason for missing the filing

deadline was he had thought the valuations were high for the years 2007 through 2011 but “did not have any information as to why I thought the valuation was high other than my own feelings.” The Taxpayer did not file an appeal for these years. He explains that in 2013 he looked at Utah County’s website and discovered that the County had been valuing his property as if the basement were finished. That was when he contacted the County. A County employee inspected the property, agreed that the basement was unfinished and made an adjustment. The Property Owner wants the correction made for prior years.

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 that would allow the County Board of Equalization to reconvene to hear tax years 2007 through 2011. If a property owner wants to appeal the valuation to the County Board of Equalization, he or she must meet the deadlines set out in Utah Code Sec. 59-2-1004. There is an extension period if certain circumstances have occurred, one of which is factual error, but that extends the deadline only to March 31, of the following year. There is no basis for the Utah State Tax Commission¹ to grant the request for tax years 2007 through 2011.

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

Robert P. Pero
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.

¹ Utah Code Sections 59-2-1347 and 59-2-1321 provide some circumstances where the Utah County Commission could consider an adjustment for past years. However, any application under those provisions would have to be made directly to the Utah County Commission and are not under the jurisdiction of the Utah State Tax Commission.

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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.