

13-1398

TAX TYPE: PROPERTY TAX - LOCALLY ASSESSED

TAX YEAR: 2012

DATE SIGNED: 8-15-2013

COMMISSIONERS: B. JOHNSON, M. CRAGUN, R. PERO

EXCUSED: D. DIXON

BEFORE THE UTAH STATE TAX COMMISSION

PETITIONER,

Petitioner,

v.

BOARD OF EQUALIZATION OF UTAH
COUNTY, STATE OF UTAH,

Respondent.

**ORDER DENYING REQUEST TO
RECONVENE BOARD OF
EQUALIZATION**

Appeal No. 13-1398

Parcel No. #####

Tax Type: Property Tax/Locally Assessed

Tax Year: 2012

Judge: Phan

STATEMENT OF THE CASE

On June 3, 2013, 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 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 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, including to correct a factual error. However, there are no provisions that would allow an appeal filed after this extended deadline.

The Property Owner states in the Request to Reconvene that the reason for missing the filing deadline was, "We did not realize the dramatic increase in taxes until our bank notified us recently that our mortgage payment is going to increase by \$\$\$\$\$/month . . . Asst. Assessor, NAME, stated our valuation should have been \$\$\$\$ not the \$\$\$\$ we are being valued at." No explanation was given as to

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why the value should have been less or if this was due to a factual error.

The County Board of Equalization responded to the Property Owner's Request to Reconvene by explaining that the valuation notice had been mailed to the owner of record and had not been returned to the County by the U.S. Postal Service as undelivered. The County pointed out that 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 that would allow the appeal filed after the extended deadline, which for the tax year of 2012 had been March 31, 2012.

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. 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.