

14-2040  
TAX TYPE: PROPERTY TAX / LOCALLY ASSESSED  
TAX YEAR: 2014  
DATE SIGNED: 12-17-2014  
COMMISSIONERS: J. VALENTINE, M. CRAGUN, R. PERO  
EXCUSED: D. DIXON  
GUIDING DECISION

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BEFORE THE UTAH STATE TAX COMMISSION

PETITIONER-1 AND PETITIONER-2,  Petitioner,  v.  BOARD OF EQUALIZATION OF SALT LAKE COUNTY, STATE OF UTAH,  Respondent.	<b>ORDER DISMISSING PETITIONERS' REQUEST TO RECONVENE BOARD OF EQUALIZATION</b>  Appeal No. 14-2040  Parcel No. ##### Tax Type: Property Tax/Locally Assessed Tax Year: 2014  Judge: Phan
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On November 5, 2014, Petitioner (“Property Owner”) filed with the Utah State Tax Commission a Request to Reconvene the Board of Equalization, asking the Commission to order the Respondent (“County”) to reconvene in order to hear an appeal of the valuation of the above listed parcel for the 2014 tax year. The Property Owner had failed to file a 2014 valuation appeal within the statutory time period. The County responded to the request by letter dated November 18, 2014, in which the County notes that it would review the request under Utah Admin. Rule R884-24P-66 and asks that the request be forwarded to the Salt Lake County Auditor.

DECISION AND ORDER

The County Board has jurisdiction to consider and issue a decision whether or not to allow this late filed appeal under Utah Code Sec. 59-2-1004(2)(b) and Utah Admin. Rule R884-24-66. The Property Owner should follow the process for review as set out by Salt Lake County. Based on the foregoing, this appeal is hereby dismissed.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2014.

John L. Valentine  
Commission Chair

D’Arcy Dixon Pignanelli  
Commissioner

Appeal No. 14-2040

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 Ann. §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 Ann. §59-1-601 et seq. and §63G-4-401 et seq.