

04-1227

LOCALLY ASSESSED PROPERTY

TAX YEAR: 2001, 2002, 2003, 2004

SIGNED: 12-07-2004

COMMISSIONERS: P. HENDRICKSON, R. JOHNSON, P. DEPAULIS, M. JOHNSON
GUIDING DECISION

BEFORE THE UTAH STATE TAX COMMISSION

PETITIONER,)	
)	ORDER GRANTING PETITION TO
Petitioner,)	RECONVENE BOARD OF EQUALIZATION
)	
v.)	Appeal No. 04-1227
)	
BOARD OF EQUALIZATION)	
OF RURAL COUNTY,)	Tax Type: Property/Locally Assessed
STATE OF UTAH,)	Tax Years: 2001-2004
)	
Respondent.)	Judge: Davis

STATEMENT OF THE CASE

This matter is before the Commission on Petitioner's request that the Commission accept original jurisdiction of this matter or reconvene the county board of equalization for the purpose of hearing the appeal.

Petitioner had an appeal before the Utah State Tax Commission on this property for a prior year. That appeal was for the year 2000, and the Final Decision on that matter was issued on June 18, 2004. Neither party has appealed that decision to a court of competent jurisdiction, and the Commission decision is therefore final.

Petitioner represented that RURAL County had agreed to treat property tax years 2001, 2002, and 2003 in accordance with the outcome of the 2000 tax year appeal. Petitioner has further represented:

As such, there was no final action taken by RURAL County on these subsequent years and therefore no appeal filed with the Tax Commission.

[Petitioner] has spoken with RURAL County officials since the issuance of the Commission decision. While they do not agree that these additional years were to be handled in conformity with the 2000 appeal, they now indicate that they lack authority to take such action on their own volition. Given that these tax years are now closed, it is their position is [sic] that they may only take such action as directed by the Tax Commission.

Petitioner has therefore requested:

The Commission should take original jurisdiction of these issues and either address the application of the decision to the previous years on its own or order the RURAL County Board of Equalization to reopen its process for the purpose of disposing of the prior years.

Upon receipt of Petitioner's request, a letter was sent to RURAL County asking for a response, and they responded:

In light of the length of time on a decision for a 2000 year decision on the above-referenced parcels, RURAL County believes it appropriate for the Utah State Tax Commission to take original jurisdiction over this matter for years 2001, 2002, and 2003. At the Board of Equalization for 2004, the board made adjustments to these properties based on the 2000 decision. RURAL County will abide by the decision of the Utah State Tax Commission should this agency take original jurisdiction over this matter.

The Commission has discretion to accept original jurisdiction of an appeal and to also reconvene the board of equalization pursuant to Utah Code Ann. 59-1-210. The Commission will take such actions upon a showing that an action or omission of the county interfered with the Petitioner=s right of due process or that other extraordinary circumstances warrant such action in the interest of justice.

In this case, a genuine dispute exists as to the valuation of the interest in the property

Appeal No. 04-1227

that was subject to taxation. It also appears there are extraordinary circumstances which warrant reopening the RURAL County Board of Equalization to determine the value of the subject property. Those extraordinary circumstances included an apparent agreement by Petitioner and RURAL county to apply the value determined by the Tax Commission for the year 2000 to the subsequent years; a misunderstanding by both parties regarding what would need to be done to permit those changes to be made at a later date; and the extended time the matter was pending before the Commission while the parties attempted to reach a stipulated agreement in the matter.

ORDER AND DECISION

On the basis of the foregoing, the request of Petitioner is granted. This matter is remanded to Respondent with instructions to reopen the Board of Equalization and hear the appeals for the years 2001, 2002, and 2003, and within a reasonable time, to render a decision on the matter. That decision is appealable to the Commission within 30 days of the date of the decision.

BY ORDER OF THE UTAH STATE TAX COMMISSION.

DATED this _____ day of _____, 2004.

Pam Hendrickson
Commission Chair

R. Bruce Johnson
Commissioner

Palmer DePaulis
Commissioner

Marc B. Johnson
Commissioner

Notice of Appeal Rights: Respondent has twenty (20) days after the date of this order to file a Request for Reconsideration with the Tax Commission Appeals Unit. A Request for Reconsideration must allege newly discovered

Appeal No. 04-1227

evidence or a mistake of law or fact. Pending an order in Respondent's favor on reconsideration, this appeal is closed.

GBD/ssw/04-1227.ogp