

07-1434
Locally Assessed Property
Signed 08/19/2008

BEFORE THE UTAH STATE TAX COMMISSION

PETITIONER,

Petitioner,

v.

BOARD OF EQUALIZATION OF UTAH
COUNTY, STATE OF UTAH,

Respondent.

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

Appeal No. 07-1434

Parcel No. #####

Tax Type: Property Tax/Locally Assessed

Tax Year: 2007

Judge: Phan

STATEMENT OF THE CASE

Petitioner has requested the Tax Commission reconvene the Board of Equalization of Utah County to hear an appeal of the valuation of the above listed property for the 2007 tax year. The County Board of Equalization did not hear Petitioner's appeal because Petitioner failed to file the appeal within the statutory time frame.

Section 59-2-1004 of the Utah Code and Utah Administrative Rule R884-24P-66 establishes the circumstances under which the Board of Equalization must accept an appeal that has been filed after the statutory deadline. Petitioner did not file an appeal of the 2007 value until the November 20, 2007 Request to Reconvene the Board of Equalization was submitted. Petitioner's representative indicates on the request that the reason for missing the filing deadline was "Notice was not received by either the property owner or her representative."

Because Petitioner's representative had submitted the appeal under his signature, and there was no authorization signed by Petitioner for him to act as the representative, a Telephone Status Conference was held in this matter on June 12, 2008. PETITIONER REPRESENTATIVE attended for Petitioner and

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RESPONDENT REPRESENTATIVE, Utah County Assessor, appeared by telephone for the Respondent. At that time PETITIONER REPRESENTATIVE, who was Petitioner's son, indicated he would submit a letter from his mother authorizing him to act on her behalf and a letter of authorization was received shortly after the conference. Additionally, it was confirmed that the Valuation Notice had the correct address for Petitioner. The RESPONDENT REPRESENTATIVE indicated that Petitioner's representative could come in and review the County's records for the property to see if there had been a factual error.

PETITIONER REPRESENTATIVE also indicated at the conference that his mother had been ill throughout the year but he did not know specifically her condition during the period of time to file the appeal, which would have been from August 1, 2007 through approximately September 15, 2007. The ALJ discussed that if there had been a medical emergency during the period for filing an appeal, that could be basis for allowing the late filed appeal and gave PETITIONER REPRESENTATIVE additional time to provide evidence of medical emergency. He did submit a letter on July 1, 2008, but it did not establish medical emergency during the period for filing the appeal. The letter reiterated what he had stated at the conference, that she "had health problems that has put her in and out of the hospital several times over the last year." A long-term medical condition on its own is not generally a medical emergency, however, the unexpected worsening of a condition resulting in hospitalization may be considered an emergency. PETITIONER REPRESENTATIVE'S letter did not establish that this occurred during the period for filing an appeal. PETITIONER REPRESENTATIVE'S also again indicated that Petitioner had not received the notice.

The Commission considers this explanation and the applicable law. 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. An extension of time for filing an appeal until March 31, of the following year is allowed for certain

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circumstances that are listed at Utah Admin. Rule R884-24P-66. There is no exception for not receiving the Valuation Notice as long as it was addressed by the County to the correct address. Petitioner has not provided information that would support the allowance of a late filed appeal under Utah Admin. Rule R884-24P-66. It is the Commission's conclusion that there is no statutory basis to allow Petitioner's late filed appeal in this matter.

DECISION AND ORDER

For the reasons stated, Petitioner's Request to Reconvene the Board of Equalization to hear the late-filed appeal is denied. It is so ordered.

BY ORDER OF THE UTAH STATE TAX COMMISSION.

DATED this _____ day of _____, 2008.

Pam Hendrickson
Commission Chair

R. Bruce Johnson
Commissioner

Marc B. Johnson
Commissioner

D'Arcy Dixon Pignanelli
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. 63-46b-13. 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 63-46b-13 et seq.

JKP/07-1434.rec