

07-1598
Locally Assessed Property
Signed 06/27/2008

BEFORE THE UTAH STATE TAX DIVISION

PETITIONER,

Petitioner,

v.

BOARD OF EQUALIZATION OF UTAH
COUNTY, STATE OF UTAH,

Respondent.

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

Appeal No. 07-1598

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 establish 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 he filed the December 17, 2007 Request to Reconvene the Board of Equalization. Petitioner indicates on the Request to Reconvene that his reason for missing the filing deadline was that he did not find out about the property tax assessment until December 2007 because the notice had been sent to the wrong address. Respondent explained that the notice had been mailed to the address indicated on the Warranty Deed since it was filed in July 1999. This address was in CITY and not the subject properties' address. Respondent provided a copy of the Warranty Deed. The only address listed on the Warranty Deed for Petitioner was the address the County used for its mailing. The space on the top of the Deed to list the address to mail the tax notice had been left blank. Therefore the County had mailed the notice to the

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address of record. The Notices had been undeliverable. Petitioner argued that the County should have then sent the notice to the address of the subject property.

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. The County has complied with the mailing requirements. An extension of time for filing an appeal until March 31, of the following year is allowed for certain circumstances that are listed at Utah Admin. Rule R884-24P-66. There is no exception for oversight, or for the fact that the tax increased substantially. There is an exception for factual error and if the County's value is based on a factual error regarding the property, the County may correct the error and make the corresponding change in value. 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

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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/07-1598.rec.d