

08-0431  
Locally Assessed Property  
Signed 08/19/2008

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BEFORE THE UTAH STATE TAX COMMISSION

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PETITIONER,

Petitioner,

v.

BOARD OF EQUALIZATION,  
SALT LAKE COUNTY,  
STATE OF UTAH,

Respondent.

**ORDER OF DISMISSAL**

Appeal No. 08-0431  
Tax Type: Locally Assessed Property  
Parcel No: #####  
Tax Year: 2006

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On January 29, 2008, Petitioner filed an Appeal to the Utah State Tax Commission of the Salt Lake County Board of Equalization's decision regarding the assessed value of the above listed property for tax year 2006. Because the County Board of Equalization's decision had been mailed to Petitioner on April 11, 2007, and any appeal of that decision should have been filed within thirty days pursuant to Utah Code Section 59-2-1006, an Order To Show Cause on why the appeal should not be dismissed was issued on May 16, 2008. Petitioner did submit a response to the Order to Show Cause on May 28, 2008 and the County submitted a reply on July 1, 2008. The Commission considers Petitioner's response and the information contained in the file in making its decision in this matter. The Commission notes that the County's reply was submitted after the date indicated in the Order to Show Cause.

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In the response and from information contained in the original submission, it is clear that Petitioner had appealed the value for the same property for the 2005 year to the County Board of Equalization and then he had filed an appeal of the Board's 2005 decision to the Utah State Tax Commission. The 2005 valuation appeal was still ongoing at the State Tax Commission level during the time period that the Board of Equalization had mailed its decision to Petitioner on the 2006 valuation appeal which Petitioner had filed at that level. Petitioner indicates that it was his understanding that the value determined for in the 2005 year would be applied to the 2006 value. For this reason, he indicates that he did not realize he would have to file an appeal of the County Board of Equalization's decision to the Utah State Tax Commission for the 2006 year.

The Utah Tax Commission generally does not have jurisdiction to hear an appeal of the County Board of Equalization's decision if it is not filed within the time period specified by Utah Code Sec. 59-1006. This deadline is set by statute and in conjunction with Sec. 59-2-1004, makes it clear that the valuation for each year must be appealed separately, on an annual basis within the time provided for that particular year. There is no statutory basis to allow a late filed appeal because a prior year's appeal is pending. Furthermore, the appeal deadline was clearly listed on the decision from the County Board of Equalization. Petitioner did not follow these express written instructions and there is no indication that Petitioner had asked either the Tax Commission or the County if filing an appeal would be necessary.

ORDER

The appeal deadline is set by statute, it is a jurisdictional requirement and the fact that

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there was an appeal ongoing for a prior year is not basis to allow the late filed appeal. Based on the facts and circumstances in this matter, the Utah State Tax Commission does not have jurisdiction to hear this appeal. Therefore this appeal is hereby dismissed. It is so ordered.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2008.

\_\_\_\_\_  
Jane Phan, Administrative Law Judge

BY ORDER OF THE COMMISSION

The undersigned have reviewed this order and concur in this decision.

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 Commission 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 Ann. Sec. 59-1-601 et seq. and 63-46b-13 et seq.

*JKP/08-0431.dis*