

08-0686
Locally Assessed Property
Signed 06/02/2008

BEFORE THE UTAH STATE TAX COMMISSION

PETITIONER,

Petitioner,

v.

BOARD OF EQUALIZATION OF SUMMIT
COUNTY, STATE OF UTAH,

Respondent.

**ORDER GRANTING REQUEST TO
RECONVENE BOARD OF EQUALIZATION**

Appeal No. 08-0686

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 Summit 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 March 2008, when he submitted a letter to the Summit County Board of Equalization, dated March 27, 2008. There is a stamp on the letter that appears to be the date it was received of March 31, 2008. Then the Petitioner submitted his request to reconvene the County Board of Equalization, along with his March 27, 2008 letter, to the State Tax Commission on April 10, 2008. In the March 27, 2008 letter, Petitioner explained that he had not been able to file an appeal within the deadline because he had not received notice of the valuation. He asserts that the

notice had been mailed to an incorrect address. Petitioner states in the later that he called and spoke with county representatives about the value in December 2007 and January 2008. The County representatives told him that it was too late to file an appeal for 2007, but that they would look at the 2008 value. Petitioner provided a copy of the deed filed with the Summit County Recorder's Office on December 12, 2004. The deed gives his name and address as the owner of the property.

In the response to Petitioner's request to reconvene the County Board to hear a late filed appeal, (X), Summit County Assessor, indicated that the County Recorder had changed the address to something other than Petitioner's address in 2005, but there was no notation as to why this occurred. (X) also indicated that she had spoken with the Petitioner on the telephone and told him that the window of time for appeal had passed for the 2007 year.

The Commission considers the parties' explanations 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 circumstances that are listed at Utah Admin. Rule R884-24P-66. As stated in the rule there is an exception if the County failed to comply with the notification requirements. See Utah Admin. Rule R884-24P-66(B)(3). From the limited information provided, it appears that the County had failed to comply with the notice requirement. Additionally, Petitioner's March 27, 2008 letter appears to have been received by the County on March 31, 2008, so that the request meets the extended deadline.

DECISION AND ORDER

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

Appeal No. 08-0686

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/08-0686.rec.doc