

08-2909
LOCALLY ASSESSED PROPERTY
SIGNED 05-18-09

BEFORE THE UTAH STATE TAX COMMISSION

PETITIONER 1 & PETITIONER 2, Petitioner, v. BOARD OF EQUALIZATION OF WASATCH COUNTY, STATE OF UTAH, Respondent.	ORDER GRANTING MOTION TO DISMISS Appeal No. 08-2909 Parcel No. ##### - 1 Tax Type: Property Tax/Locally Assessed Tax Year: 2008 Judge: Jensen
--	---

Presiding:

Clinton Jensen, Administrative Law Judge

Appearances:

For Petitioner: PETITIONER 2, Taxpayer
For Respondent: RESPONDENT REP 1, for Wasatch County
RESPONDENT REP 2, for Wasatch County

STATEMENT OF THE CASE

The above-listed Petitioner (the "Taxpayer") filed a Request for Redetermination of the County Board of Equalization Decision. The Wasatch County Board of Equalization (the "County"), provided information that the County had no record of this matter being appealed to the board of equalization. Because the matter had not been first appealed to the County, the Wasatch County Clerk/Auditor requested dismissal of this appeal. The Commission provided notice to the parties that it would treat the letter from the Clerk/Auditor as the County's Motion to Dismiss raising a threshold jurisdictional issue. The Commission held a hearing on the County's Motion on April 30, 2009.

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. The Taxpayer did not file an appeal of the 2008 value before the Request for Redetermination of the County Board of Equalization Decision, which was signed on November 24, 2008. The Taxpayer indicated that she had been unusually busy at the time of the due date for filing an appeal to the County.

Appeal No. 08-2909

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 circumstances that are listed at Utah Admin. Rule R884-24P-66. There is no exception for oversight. The Taxpayer 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 the Taxpayer's late filed appeal in this matter.

DECISION AND ORDER

For the reasons stated, the Commission grants the County's Motion to Dismiss and finds that there is not good cause to reconvene the board of equalization. It is so ordered.

BY ORDER OF THE UTAH STATE TAX COMMISSION.

DATED this _____ day of _____, 2009.

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. 63G-4-302. 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 63G-4-401 et seq.

CDJ08-2909 ogm