

09-0948
LOCALLY ASSESSED PROPERTY
06-16-09

BEFORE THE UTAH STATE TAX COMMISSION

PETITIONER 1 & PETITIONER 2,

Petitioner,

v.

UTAH COUNTY BOARD OF
EQUALIZATION,

Respondent.

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

Appeal No. 09-0948

Parcel No. ##### - 1 and ##### - 2

Tax Type: Property Tax/Locally Assessed
Tax Year: 2008

Judge: Nielson-Larios

STATEMENT OF THE CASE

Petitioner (“Property Owner”) has requested the Tax Commission to reconvene the Board of Equalization to hear an appeal of the valuation of the above listed property for the 2008 tax year. The County Board of Equalization did not hear the Property Owner’s appeal because, the Respondent (“County”) states, that Property Owner failed to file the appeal within the statutory time frame.

The Property Owner explains:

In Sept. 2008, I called Utah County Board of Equalization for an appeal . . . They mailed me forms and I submitted the forms back to them on Sept. 19, 2008 with copies of recent sales of comparable properties . . . At the first part of Nov. 2008, I called them and they indicated that they did receive the forms and a hearing would be set up. I asked if I had to attend the hearing and they said “no.” I did not, but that they could review it and would send me a letter with the decision. . . . In late December, I again called them. They indicated that they were still working on it—after I gave them the serial #'s so they could look it up. In January I called again. EMPLOYEE 1 said she didn’t know what was going on with it, but would give it to EMPLOYEE 2 to let me know. Jan 21, 2009, I again talked to EMPLOYEE 1 who said she gave it to EMPLOYEE 2 and she was checking in to it, and would call me tomorrow. Jan 22, 09 EMPLOYEE 2 was not in and was supposed to call me the next day. Jan. 23, 2009 I talked to EMPLOYEE 2. She does not know what happened to it all, she was very sorry and would send me a form to have the state look at it for adjustment.

The Property Owner also attached a copy of the Utah County Board of Equalization, Application for Review of Market Value, for Parcel ##### with her signature dated September 18, 2008.

The County responses:

The PETITIONERS called September 15, 2008 and requested applications for review of market value for the two listed parcels. Hearing number (X) was created and I believe the applicant was given the choice of scheduling a hearing and appearing in person or mailing all

documentation to be reviewed by an independent hearing officer. The hearing was marked as a 'Mail-in' appointment with instructions that both applications and supporting documentation must be received . . . on or before September 22, 2008. In the County's Equalization program, the status shows that nothing was received by the County. I have no way of knowing that any documentation was mailed in a timely manner. . . .

Utah Code Ann. § 59-2-1004 provides the deadline for filing an appeal with the Board of Equalization. Generally, a property owner must file an appeal by September 15 of the current calendar year. § 59-2-1004(2)(a). Because the 2008 valuation is being appealed, the deadline was September 15, 2008. In this case, the Commission finds that the Property Owner filed an appeal by the September 15, 2008 deadline. The Property Owner states that she called in September 2008 for an appeal. Similarly, the County states that the Property Owner called on September 15, 2008, that she requested applications for review of the two parcels, that she was assigned hearing number (X), and that she was given until September 22, 2008 to deliver to the County the applications and supporting documentation. The Commission finds that as of September 15, 2008, the Property Owner had filed a timely appeal, upon which the County Board of Equalization must issue a decision.

However, the County of Equalization has not yet issued a decision. Therefore, the Commission remands this matter to the Utah County Board of Equalization to issue a decision on Property Owner's appeal (X), as numbered by Utah County.

DECISION AND ORDER

Based on the foregoing, the Property Owner's request to reconvene the Utah County Board of Equalization is granted. The matter is remanded to the Utah County Board of Equalization to render a decision on the Property Owner's appeal (X), as numbered by Utah County. 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

Appeal No. 09-0948

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.

ain/09-0948.rec.doc