

09-3840
LOCALLY ASSESSED PROPERTY TAX
SIGNED 10-21-2010

BEFORE THE UTAH STATE TAX COMMISSION

PETITIONER, Petitioner, vs. BOARD OF EQUALIZATION OF WASHINGTON COUNTY, UTAH, Respondent.	ORDER DENYING REQUEST FOR FORMAL HEARING Appeal No. 09-3840 Parcel No. ##### Tax Type: Property Tax/Locally Assessed Tax Year: 2009 Judge: Cragun
--	---

STATEMENT OF CASE

On October 21, 2010, the Commission issued its Initial Hearing Order in this matter, in which it informed the Petitioners that the Order would become the Final Decision and Order of the Commission unless the Petitioners filed a written request to proceed to a Formal Hearing within thirty days of the date of the Order. Petitioners mailed a letter postmarked November 24, 2010 to the Commission requesting a Formal Hearing.

Administrative Rule R861-1A-29(1)(a)(iv) provides that an initial hearing decision shall become final, as follows:

An initial hearing decision shall become final upon the expiration of 30 days after the date of its issuance, except in any case where a party has earlier requested a formal hearing in writing. The date a party requests a formal hearing is the earlier of the date the envelope containing the request is postmarked or the date the request is received at the Tax Commission.

The Petitioners' envelope was postmarked thirty-four days after the issuance of the Initial Hearing Order.¹ Accordingly, the Commission's Initial Hearing Order became final before Petitioners mailed a request for a Formal Hearing. Although a party is entitled to pursue a Formal Hearing in accordance with UCA §59-1-504, such a request is untimely once an Initial Hearing

¹ In *Dusty's, Inc. v. Auditing Div.*, 842 P.2d 868 (Utah 1992), the Utah Supreme Court determined that the date an order bears on its face is the date that the Tax Commission issues an order.

Appeal No. 09-3840

Order has become final. For these reasons, the Commission finds that the Petitioners are not entitled to pursue a Formal Hearing in this matter.

ORDER

Based on the foregoing, the Commission finds that its October 21, 2010 Initial Hearing Order became the Commission's Final Decision and Order prior to the Petitioners requesting a Formal Hearing. Accordingly, the Petitioners' request for a Formal Hearing is denied.

BY ORDER OF THE COMMISSION:

DATED this _____ day of _____, 2010.

R. Bruce Johnson
Commission Chair

Marc B. Johnson
Commissioner

D'Arcy Dixon Pignanelli
Commissioner

Michael J. Cragun
Commissioner

MC/09-3840.ord