

10-2883
LOCALLY ASSESSED PROPERTY
TAX YEAR: 2010
SIGNED: 12-30-2010
COMMISSIONERS: M. JOHNSON, D. DIXON, M. CRAGUN
EXCUSED: R. JOHNSON

BEFORE THE UTAH STATE TAX COMMISSION

<p>PETITIONER,</p> <p style="text-align: center;">Petitioner,</p> <p>v.</p> <p>BOARD OF EQUALIZATION OF UTAH COUNTY, STATE OF UTAH,</p> <p style="text-align: center;">Respondent.</p>	<p>ORDER DENYING PETITION TO RECONVENE BOARD OF EQUALIZATION</p> <p>Appeal No. 10-2883</p> <p>Parcel No. ##### Tax Type: Property Tax/Locally Assessed Tax Year: 2010</p> <p>Judge: Phan</p>
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STATEMENT OF THE CASE

Petitioners (the "Property Owners") filed with the Utah County Auditor, on November 15, 2010, a Request for Redetermination of County Board of Equalization Decision. The Auditor had verified on that form that the appeal had been denied as a late filed appeal. The County Board of Equalization's decision was issued on November 9, 2010 and a copy provided to the Tax Commission. In the decision Utah County explained that it had denied the Property Owner's request to file a late appeal for the 2010 tax year because, "[t]he board did not find, under the Utah Standards of Practice or Tax Commission Rule R884-24P-66, a basis to grant your late appeal petition."

Utah Code Sec. 59-2-1004 and Utah Administrative Rule R884-24P-66 establish the circumstances under which the Board of Equalization may accept an appeal that has been filed after the statutory deadline. The applicable law in this matter 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. The County's decision indicates that it considered these provisions and found no basis to allow the late filed appeal.

In its appeal of the County's decision, the Property Owner's representative explains that she had decided to put her house up for sale in September 2010. She states that she had several verbal offers and they were all for less than \$\$\$\$\$. She also indicated that she is a widow of a veteran, lives on social security and

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that there are a number of repairs that need to be made to the residence which she cannot afford to fix.¹

Utah Admin. Rule R884-24P-66 provides the grounds upon which a late filed appeal may be accepted, including death or medical emergency of the property owner or factual error. None of the reasons offered by the Property Owner fit under any of the provisions of Rule R884-24P-66.

DECISION AND ORDER

For the reasons stated, the Commission sustains the County Board of Equalization's denial to hear this late filed appeal. It is so ordered.

DATED this _____ day of _____, 2010.

R. Bruce Johnson
Commission Chair

Marc B. Johnson
Commissioner

D'Arcy Dixon Pignanelli
Commissioner

Michael J. Cragun
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-4-402. 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 Sec. 59-1-601 et seq. and 63G-4-401 et seq.

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¹ If the Property Owner has not already done so, she could contact the Utah County Commission or Utah County Tax Administration to see if she would qualify for property tax relief or abatement programs for the 2011 tax year. Additionally there are programs to help seniors with necessary home repairs and the Utah County Commission office should be able to direct the Property Owner to these services.