

11-3191  
LOCALLY ASSESSED PROPERTY  
TAX YEAR: 2011  
SIGNED: 04-12-2012  
COMMISSIONERS: R. JOHNSON, D. DIXON, M. CRAGUN  
EXCUSED: M. JOHNSON  
GUIDING DECISION

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BEFORE THE UTAH STATE TAX COMMISSION

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PETITIONER 1 AND PETITIONER 2

Petitioners,

v.

BOARD OF EQUALIZATION OF UTAH  
COUNTY, STATE OF UTAH,

Respondent.

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

Appeal No. 11-3191

Parcel No. #####-1

Tax Type: Property Tax/Locally Assessed

Tax Year: 2011

Judge: Phan

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STATEMENT OF THE CASE

On December 5, 2011, Petitioners (the Property Owners) filed with the Utah State Tax Commission a Request to Reconvene the Board of Equalization, asking the State Tax Commission to order the Utah County Board of Equalization to reconvene to hear an appeal of the valuation of the above listed property for the 2011 tax year. A Telephone Status Conference was held in this matter on April 10, 2012. Appearing by telephone for the conference for the Property Owners were PETITIONER 1 and PETITIONER 2 and for the Respondent (County) was Kerry McConnell, Utah County Auditor's Office.

The County Board of Equalization had not heard the Property Owner's appeal because the Property Owner had failed to file the appeal within the statutory period. 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. Section 59-2-1004 of the Utah Code and Utah Administrative Rule R884-24P-66 establish the circumstances under which a Board of Equalization may accept an appeal that has been filed after the statutory deadline. Under these provisions an extension of time for filing an appeal until March 31, of the following year is allowed for specified circumstances listed at Utah Admin. Rule R884-24P-66. One of the criteria considered is that during the period

prescribed for filing an appeal (August 1 through September 15) the property owner was incapable of filing an appeal as a result of a medical emergency and no co-owner was capable of filing an appeal.

PETITIONER 2 states in the Request to Reconvene that the reason for missing the filing deadline was that she was pregnant and that was complicated with medical problems, including two kidney infections and pneumonia, in addition to the nausea and anemia she usually dealt with during pregnancy. She also indicates that she is the one over the bills in the family. She states that these conditions caused her to miss the deadline. At the Telephone Conference, PETITIONER 2 clarified that the first kidney infection had been in June and then it had reoccurred in July or August. She also indicated that she was not hospitalized during these illnesses, but was so ill from this that she was in bed for a week and could not function. It was late in September when she became ill with pneumonia.

The Administrative Rule provides that in addition to a showing of a medical emergency, there must also be a showing that no co-owner of the property was capable of filing the appeal timely. At the conference PETITIONER 1 stated that he was completely unaware of the property tax assessment and that he did not find out until it was too late to file an appeal. PETITIONER 2 confirmed that they had received the notice and it was something that she generally dealt with, but she was unable to do so because of her health situation at the time.

The County responded to the Property Owner's Request to Reconvene by stating the valuation notice had been mailed to the address of record and that both PETITIONER 1 and PETITIONER 2 were title holders of the property. The County's representative points out that the notice was, in fact, received by the Property Owners and the Property Owners had failed to file within the statutory deadline.

After reviewing the information presented by the parties in this matter, the Property Owners have not provided sufficient information to establish any exception under Utah Code Sec. 59-2-1004 or Utah Administrative Rule R884-24P-66. Pregnancy is not generally a medical emergency under the rule unless there are complications that create a medical emergency. In this case there were some complications and an illness that occurred during the period to file an appeal that did keep PETITIONER 2 in bed for a week, but did not require hospitalization. Additionally, there was a co-owner who was capable of filing the appeal. When notice is mailed to a household, it is deemed to have been received by all parties who reside there.

DECISION AND ORDER

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2012.

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-4-302. 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.