

12-24
LOCALLY ASSESSED PROPERTY
TAX YEAR: 2011
SIGNED: 04-25-2012
COMMISSIONERS: R. JOHNSON, D. DIXON, M. CRAGUN
EXCUSED: M. JOHNSON

BEFORE THE UTAH STATE TAX COMMISSION

<p>PETITIONER 1 & PETITIONER 2, Petitioners, v. BOARD OF EQUALIZATION OF WASATCH COUNTY, STATE OF UTAH, Respondent.</p>	<p>ORDER DENYING PETITION TO RECONVENE BOARD OF EQUALIZATION</p> <p>Appeal No. 12-24</p> <p>Parcel No. #####-1 & #####-2</p> <p>Tax Type: Property Tax/Locally Assessed Tax Year: 2011</p> <p>Judge: Phan</p>
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STATEMENT OF THE CASE

On December 28, 2011, Petitioners (the Property Owners) filed a Request for Redetermination of County Board of Equalization Decision. Respondent (the County) indicated that the Property Owners had never filed an appeal to the County Board of Equalization. An Order to Show Cause why Appeal Should not be Dismissed was mailed on March 2, 2012, explaining the law and ordering the Property Owners to show cause.

In the response the Property Owners acknowledge that they did not file an appeal to the County Board of Equalization by September 15, 2011. As no appeal was filed, no decision was issued by the County Board of Equalization and, therefore, there is no decision to appeal to the State Tax Commission. The Request for Redetermination is improper and should be dismissed. As noted in the Order to Show Cause, the Property Owners could have requested that the County Board of Equalization reconvene to hear a late filed appeal under Utah Admin. Rule R884-24P-66. The Commission will treat the Property Owner's submission as a request to reconvene to hear a late filed appeal of the valuation of the above listed property for the 2011 tax year.

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

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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. Included in the rule is when a medical emergency has occurred during the period to file an appeal (generally August 1 through September 15 of the tax year at issue) and no co-owner of the property was capable of filing the appeal. Also there is an exception for when the property owner was unable to file an appeal within the period because of extraordinary and unanticipated circumstances that occurred during the period and no co-owner of the property was capable of filing an appeal.

One of the Property Owners had explained the reason for missing the deadline to file an appeal was, "In mid July 2011 I was in the hospital following the cesarean section of our third child. Due to the excess activity that results from such a special event I neglected to be vigilant in ascertaining the valuation document that would have been mailed during that period." She also goes on to state that they had purchased the property in February 2011 for substantially less than the assessed value. There is no information given why the co-owner of the property had not filed the appeal.

After reviewing the information presented, the facts do not support allowing the late filed appeal under Utah Code Sec. 59-2-1004 or Utah Administrative Rule R884-24P-66. From the information provided the surgery occurred prior to the period for filing an appeal. A pregnancy and birth of a child are generally not considered to be a medical emergency or extraordinary or unanticipated event unless there are complications generally requiring extended hospitalization of the mother or infant during the period from August 1 to September 15.

DECISION AND ORDER

For the reasons stated, the Property Owners' 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

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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.