

12-309  
LOCALLY ASSESSED PROPERTY  
TAX YEAR: 2011  
SIGNED: 03-15-2012  
COMMISSIONERS: R. JOHNSON, D. DIXON, M. CRAGUN  
EXCUSED: M. JOHNSON

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BEFORE THE UTAH STATE TAX COMMISSION

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PETITIONER,

Petitioner,

v.

BOARD OF EQUALIZATION OF UTAH  
COUNTY, STATE OF UTAH,

Respondent.

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

Appeal No. 12-309

Parcel No. #####

Tax Type: Property Tax/Locally Assessed

Tax Year: 2011

Judge: Phan

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STATEMENT OF THE CASE

On January 24, 2012, Petitioner (the Property Owner) 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. 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. These include a medical emergency or extraordinary and unanticipated circumstances that occurred during the forty-five day statutory period for filing an appeal, which for this year at issue would have ended on September 15, 2011.

The Property Owner states in the Request to Reconvene, and then provided additional information in a letter dated February 7, 2012, that her spouse had divorced her on September 13, 2011 and that this was shocking and traumatic for her after 41 years of marriage. Further she indicated that he had previously handled the tax matters and she was in a financial hardship situation. Additionally she indicated that her now ex-husband had DISEASE, but it was unclear when that occurred.

The County responded to the Property Owner's Request to Reconvene by noting that the County had complied with the notice requirements and the Property Owner had failed to file an appeal within the statutory time.

After reviewing the information presented by the parties in this matter, the situation with an unexpected divorce after a 41 year marriage occurring during the period to file the appeal would be an extraordinary or unanticipated circumstance under Utah Administrative Rule R884-24P-66 and the County Board should reconvene to hear this appeal. Financial hardship is not a basis to allow a late filed appeal. However, the Property Owner may contact Utah County Tax Administration about the qualifications and application process for property tax relief, circuit breaker or abatement programs that are based on financial hardship, if she has not already done so.

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 granted. The Utah County Board is to hear the Property Owner's valuation appeal for the above listed property. 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

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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.