

12-2603  
TAX TYPE: PROPERTY TAX-LOCALLY ASSESSED  
TAX YEAR: 2012  
DATE SIGNED: 12-21-2012  
COMMISSIONERS: B. JOHNSON, M. JOHNSON, M. CRAGUN  
EXCUSED: D. DIXON  
GUIDING DECISION

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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.	<b>ORDER DENYING PETITION TO RECONVENE BOARD OF EQUALIZATION</b>  Appeal No. 12-2603  Parcel No. #####-1 and #####-2 Tax Type: Property Tax/Locally Assessed Tax Year: 2012  Judge: Phan
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STATEMENT OF THE CASE

On November 5, 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 County Board of Equalization to reconvene to hear an appeal of the valuation of the above listed property for the 2012 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. One of the reasons listed is for extraordinary and unanticipated circumstances.

The Property Owner argues that this late filed appeal should be allowed on the basis of extraordinary and unanticipated circumstances. The Property Owner had purchased the subject parcels after the County had mailed the Valuation Notices in July 2012. There was no indication from the

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Property Owner's representative that the County had failed to mail these notices to the proper address for the owner of the property in time. As indicated in the Valuation Notice a taxpayer has the right to file an appeal and provides the deadline to do so of September 15, of the tax year at issue. The representative indicated that the Property Owner did not find out about the tax assessment until the Tax Notice was mailed on October 10, 2012, after the deadline to appeal had expired.

The County Board of Equalization responded to the Property Owner's Request to Reconvene by stating that the Valuation Notice had been properly mailed to the address of record on July 10, 2012 and requesting that it be denied.

After reviewing the information presented by the parties in this matter there is no exception under Utah Code Sec. 59-2-1004 or Utah Administrative Rule R884-24P-66 for a late filed appeal due to a new owner not receiving the Valuation Notice because they purchased the property after the notice had been mailed. This is a common occurrence throughout the counties and the Commission has previously held that a purchase during this period is not an extraordinary and unanticipated circumstance. Purchasers during this period should be aware of the property tax assessment at the time of purchase. The Property Owner has not provided information that would support the allowance of a late filed appeal.

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.

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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.