

13-228
TAX TYPE: PROPERTY TAX-LOCALLY ASSESSED
TAX YEAR: 2012
DATE SIGNED: 3-29-2013
COMMISSIONERS: D. DIXON, M. CRAGUN, R. PERO
EXCUSED: B. JOHNSON

BEFORE THE UTAH STATE TAX COMMISSION

PETITIONER,	ORDER DENYING REQUEST TO RECONVENE BOARD OF EQUALIZATION
Petitioner,	Appeal No. 13-228
v.	Parcel No. #####
BOARD OF EQUALIZATION OF UTAH COUNTY, STATE OF UTAH,	Tax Type: Property Tax/Locally Assessed
Respondent.	Tax Year: 2012
	Judge: Phan

STATEMENT OF THE CASE

On January 15, 2013, 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 listed exceptions is if there is a factual error in the county records pertaining to the subject property. Under those provisions, factual error is limited to an error that is objectively verifiable without the exercise of opinion or judgment, demonstrated by clear evidence and agreed upon by both the Property Owner and the County. A factual error would include a mistake in the size, use or an error in the classification of the property.

In the Request to Reconvene, the Property Owner checked as the reason for the request “Factual Error.” The Property Owner goes on to state that the “assessment of this vacant lot for 2012 now exceeds my home with a larger lot. It is my belief the county appraisal fails to account for setbacks on a corner lot and restrictions/limitations imposed by a buried canal on the side of the property.”

The County Board of Equalization responded to the Property Owner’s Request to Reconvene by stating that it had mailed the valuation notice to the address of record and it was not returned as undelivered by the U.S. Postal Service. It was the County’s position that the Property Owner had failed to file the appeal before the statutory deadline. The County did not address the Property Owner’s contention that there had been a factual error.

After reviewing the information presented by the parties in this matter the Property Owner has not demonstrated by clear and convincing evidence that there was a factual error on the County’s records. It does not appear that the Property Owner has reviewed the County record and he did not provide a copy of the record showing an error. The Property Owner had stated it was his “belief” that the County did not account for setbacks or limitation imposed by a buried canal. The Property Owner has not provided information that would support the allowance of a late filed appeal under Utah Code Sec. 59-2-1004 or Utah Administrative Rule R884-24P-66.

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 _____, 2013.

R. Bruce Johnson
Commission Chair

D’Arcy Dixon Pignanelli
Commissioner

Michael J. Cragun
Commissioner

Robert P. Pero
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.

Appeal No. 13-228

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.