

14-2015
TAX TYPE: PROPERTY TAX-LOCALLY ASSESSED
TAX YEAR: 2014
DATE SIGNED: 12-8-2014
COMMISSIONERS: J. VALENTINE, M. CRAGUN, R. PERO
EXCUSED: D. DIXON
GUIDING DECISION

BEFORE THE UTAH STATE TAX COMMISSION

PETITIONER,	ORDER DISMISSING PETITIONER'S REQUEST TO RECONVENE
Petitioner,	Appeal No. 14-2015
v.	Parcel No. #####
BOARD OF EQUALIZATION OF DAVIS COUNTY, STATE OF UTAH,	Tax Type: Property Tax/Locally Assessed
Respondent.	Tax Year: 2014
	Judge: Phan

STATEMENT OF THE CASE

On November 3, 2014, Petitioner ("Property Owner") filed with the Utah State Tax Commission a Request to Reconvene the Board of Equalization regarding the subject parcel for the tax year 2014. A request was made for the Property Owner to provide a copy of the final letter that he was appealing. The Property Owner responded by email dated November 17, 2014, and did not provide the County's decision. A request was then made to Respondent ("County") to provide a copy of the final letter and County provided a copy by email dated November 18, 2014. It is clear from the letter that the Property Owner had, in fact, filed an appeal of the assessed value to the County Board of Equalization and the County Board of Equalization had, in fact, issued a final decision on the appeal.

APPLICABLE LAW

A property owner who is dissatisfied with the County Board of Equalization's regarding the valuation or exemption may appeal that decision to the Utah State Tax Commission if they meet a thirty-day appeal deadline pursuant to Utah Code Sec. 59-2-1006(1) which provides:

Any person dissatisfied with the decision of the county board of equation concerning the assessment and equalization of any property, or the determination of any exemption in which the person has an interest, may appeal that decision to the commission by filing a notice of appeal specifying the grounds for the appeal with the county auditor within 30 days after the final action of the county board.

DISCUSSION

Petitioner (“Property Owner”) filed with the Utah State Tax Commission a Request to Reconvene the Board of Equalization. A Request to Reconvene is appropriate only if a property owner failed to file an appeal of the County’s assessed value to the County Board of Equalization by the September 15 deadline, as provided under Utah Code Sec. 59-2-1004. If a property owner misses the September 15 deadline, the County Board would not have heard the property owner’s appeal or issue a decision on the appeal. The Request to Reconvene asks the Utah State Tax Commission to order the County Board to reconvene to hear the late filed appeal to the County. It should be noted that there are only a few, very limited circumstances under which the Commission would grant a Request to Reconvene, which are set out at Utah Administrative Rule R884-24P-66 and from what was provided in this matter, they were not shown by the Property Owner.

As statements made by the Property Owner on his Request to Reconvene form were unclear and possibly inconsistent with this process, a request was made for the Property Owner to provide a copy of the final letter that he was appealing. The Property Owner responded by email dated November 17, 2014 stating, “I cannot find the final letter . . . It’s basically just the letter telling me my appeal was denied.” A request was then made to Respondent (“County”) to provide a copy of the final letter to which the Property Owner had referred.

The County provided a copy by email dated November 18, 2014. It is clear from the letter that the Property Owner had filed an appeal of the assessed value to the County Board of Equalization. The County Board of Equalization had issued its final decision on the appeal on September 16, 2014. The decision explains that the appeal was denied and the value was unchanged. In addition the decision explains:

If you are not satisfied with the decision made by the Davis County Board of Equalization, you may file an appeal to the Utah State Tax Commission. The appeal forms are available in Room 1010 at the Davis County Administration Building located at 61 S. Main Farmington, UT 84025, or by calling the Clerk/Auditor’s office at (801) 451-3329. The appeal must be filed within thirty (30) calendar days from this letter.

Therefore, it is clear that the County Board of Equalization had accepted the Property Owner’s appeal and had issued its decision on that appeal. The Property Owner’s Request to Reconvene is improper and should be dismissed because the County did hear the appeal.

The Property Owner is actually trying to appeal to the Utah State Tax Commission the decision issued by the County Board of Equalization, but had failed to meet the statutory deadline. The Property Owner had the right to appeal the County Board's decision to the Utah State Tax Commission under Utah Code Sec. 59-2-1006 by filing a Petition for Redetermination within thirty-days of the date the County's final decision was issued. The County's final decision was issued on September 16, 2014. The Property Owner did not file this request until November 3, 2014. The only reason provided by the Property Owner for failing to meet this deadline was, "I was sent a final letter without any letter to appeal."

The law makes a property owner responsible for filing an appeal within the deadlines set by Utah Code Sec. 59-2-1006. There are no provisions in the statute to extend the deadline to appeal the County Board's decision to the Utah State Tax Commission under Utah Code Sec. 59-2-1006. The fact that the County did not send a Petition for Redetermination form with its final decision is not basis to extend this statutory deadline. The County instead provided information on how to obtain the form and also that there was a thirty day deadline. Therefore, the Tax Commission does not have jurisdiction to accept the Property Owner's filing as a Petition for Redetermination under Utah Code Sec. 59-2-1006 because it was untimely.

DECISION AND ORDER

Based on the foregoing, the Commission dismisses the Property Owner's request. It is so ordered.

DATED this _____ day of _____, 2014.

John L. Valentine
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 Ann. §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 Ann. §59-1-601 et seq. and §63G-4-401 et seq.

Appeal No. 14-2015