

14-2082
TAX TYPE: PROPERTY TAX – LOCALLY ASSESSED
TAX YEAR: 2014
DATE SIGNED: 1-12-2015
COMMISSIONERS: J. VALENTINE, M. CRAGUN, R. PERO
EXCUSED: D. DIXON

BEFORE THE UTAH STATE TAX COMMISSION

PETITIONER-1 AND PETITIONER-2, Petitioner, v. BOARD OF EQUALIZATION OF UTAH COUNTY, STATE OF UTAH, Respondent.	ORDER ON PETITIONER’S REQUEST TO RECONVENE BOARD OF EQUALIZATION Appeal No. 14-2082 Parcel No. ##### Tax Type: Property Tax/Locally Assessed Tax Year: 2014 Judge: Phan
---	---

STATEMENT OF THE CASE

On November 12, 2014, Petitioners (“Property Owners”) filed with the Utah State Tax Commission a Request to Reconvene the Board of Equalization, asking the Commission to order the Respondent (“County”) to reconvene in order to hear an appeal of the valuation of parcel no. ##### for the 2014 tax year. The Property Owners had failed to file an appeal to the County by the statutory September 15, 2014 deadline.

APPLICABLE LAW

Utah Code Ann. §59-2-1004(2) provides that the time to file an appeal to the county board of equalization is generally September 15th of the year at issue, as set forth below in pertinent part:

- (a) Except as provided in Subsection (2)(b), for purposes of Subsection (1), a taxpayer shall make an application to appeal the valuation or the equalization of the taxpayer’s real property on or before the later of:
 - (i) September 15 of the current calendar year; or
 - (ii) The last day of a 45-day period beginning on the day on which the county auditor mails the notices under Section 59-2-919.1.
- (b) Notwithstanding Subsection (2)(a), in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission shall make rules providing for circumstances under which the county board of equalization is required to accept an application to appeal that is filed after the time period prescribed in Subsection (2)(a).

The Commission has promulgated Administrative Rule R884-24P-66 to establish the circumstances under which a county board of equalization may accept an appeal that has been filed after

the statutory deadline, as follows in relevant part:

- (13) Except as provided in Subsection (15), a county board of equalization shall accept an application to appeal the valuation or equalization of a property owner's real property that is filed after the time period prescribed by Section 59-2-1004(2)(a) if any of the following conditions apply:
- (a) During the period prescribed by Section 59-2-1004(2)(a), the property owner was incapable of filing an appeal as a result of a medical emergency to the property owner or an immediate family member of the property owner, and no co-owner of the property was capable of filing an appeal.
 - (b) During the period prescribed by Section 59-2-1004(2)(a), the property owner or an immediate family member of the property owner died, and no co-owner of the property was capable of filing an appeal.
 - (c) The county did not comply with the notification requirements of Section 59-2-919.1.
 - (d) A factual error is discovered in the county records pertaining to the subject property.
 - (e) The property owner was unable to file an appeal within the time period prescribed by Section 59-2-1004(2)(a) because of extraordinary and unanticipated circumstances that occurred during the period prescribed by Section 59-2-1004(2)(a), and no co-owner of the property was capable of filing an appeal.
- (14) Appeals accepted under Subsection (13)(d) shall be limited to correction of the factual error and any resulting changes to the Property's valuation.
- (15) The provisions of Subsection (13) apply only to appeals filed for a tax year for which the treasurer has not made a final annual settlement under Section 59-2-1365.

DISCUSSION

The statutory provisions place the responsibility on property owners to file an appeal by the deadline set out in Utah Code Sec. 59-2-1004. The deadline is generally September 15, for each tax year. The County may hear an appeal filed after the September 15 deadline only if provisions set out in Utah Admin. Rule R884-24P-66 (Rule 66) are met. These provisions are strictly limited to the circumstances

Appeal No. 14-2082

provided above. Furthermore, even if provisions of that rule have been met, Rule 66(15) limits the late filed appeals allowed to only those that are filed for a tax year for which the treasurer has not made a final annual settlement under Section 59-2-1365.

In the request the Property Owners explain the reason for missing the deadline as follows, “Not a tangible reason-my husband and I both thought each other was taking care of the issue . . . which resulted in it not being done. So sorry it is late-hoping for a chance to file.” No other information was provided.

The County submitted a response explaining that the County had mailed the Notice to the address of record and that the Property Owners failed to file within the statutory deadline.

The reason for missing the filing deadline as provided by the Property Owners, does not meet any of the criteria of Rule 66. There are not sufficient grounds for the Utah State Tax Commission to order the County Board of Equalization to reconvene to hear this request for the 2014 tax year.

DECISION AND ORDER

Based on the foregoing, the Property Owner’s request to reconvene is hereby denied.

DATED this _____ day of _____, 2015.

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.