

16-322
TAX TYPE: CENTRALLY ASSESSED PROPERTY PENALTY APPEAL
TAX YEAR: 2015
DATE SIGNED: 5-9-2016
COMMISSIONERS: J. VALENTINE, M. CRAGUN, R. PERO
EXCUSED: R ROCKWELL
GUIDING DECISION

BEFORE THE UTAH STATE TAX COMMISSION

<p>PETITIONER,</p> <p>Petitioner,</p> <p>v.</p> <p>PROPERTY TAX DIVISION OF THE UTAH STATE TAX COMMISSION,</p> <p>Respondent.</p>	<p>ORDER OF DISMISSAL</p> <p>Appeal No. 16-322</p> <p>Tax Type: Centrally Assessed Property Penalty Appeal</p> <p>Tax Year: 2015</p> <p>Judge: Phan</p>
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Petitioner (“Property Owner”) had filed on March 4, 2016, an appeal of the penalty assessed on April 30, 2015, due to the Property Owner’s failure to timely file its annual property tax statement by the due date. Because under Utah Code §§59-2-202(5) and 63G-4-201(4), and Utah Admin. Rule R861-1A-20(2), the deadline to file the appeal was thirty-days from April 30, 2015, an Order to Show Cause Why Appeal Should Not Be Dismissed was issued on April 1, 2016. The Property Owner did submit a response to the Order to Show Cause on April 18, 2016. The Division did not submit a reply.

In the response the representative explained that the Property Owner was going through a change of ownership which resulted in changes of control. She explained that this was the reason the appeal was not submitted timely and it just fell through the cracks. She stated, “The sale was being negotiated during the first quarter of 2015. It was a two phased transaction with one phase complete on or about April 15th and the second complete in August.” She attached to the Response copies of the sales contract and evidence that the change in ownership resulted in a new president, CFO and COO.

ORDER

The thirty-day deadline for filing an appeal is set by statute and there are no statutory provisions allowing the Commission to extend the deadline for cause. Although the Property Owner's representative explained the reason for missing the deadline was a change of ownership, she did not provide a statutory or legal basis under which this late filed appeal could be accepted by the Utah State Tax Commission. The Property Owner failed to file its appeal of the late filing penalty within the thirty-day period provided by law and this appeal is, therefore, dismissed. It is so ordered.

DATED this _____ day of _____, 2016.

John L. Valentine
Commission Chair

Michael J. Cragun
Commissioner

Robert P. Pero
Commissioner

Rebecca L. Rockwell
Commissioner

Notice of Appeal Rights and Payment Requirement: Any balance due as a result of this order must be paid within thirty (30) days of the date of this order, or a late payment penalty could be applied. If you disagree with this order you have twenty (20) days after the date of this order to file a Request for Reconsideration with the Commission in accordance with Utah Code Ann. §63G-4-302. 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.