

TAX TYPE: PROPERTY TAX
TAX YEAR: 2018
DATE SIGNED: 8/20/2019
COMMISSIONERS: J. VALENTINE, M. CRAGUN, R. ROCKWELL, L. WALTERS
GUIDING DECISION

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER 1, Petitioner, v. BOARD OF EQUALIZATION OF SALT LAKE COUNTY, STATE OF UTAH, Respondent.	ORDER ALLOWING APPEAL TO PROCEED Appeal No. 19-746 Parcel No. ##### Tax Type: Property Tax Tax Year: 2018 Judge: Phan
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STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission on a Request for Redetermination of County Board of Equalization’s Decision filed by Petitioner (“Property Owner”). However, because it appeared the County Board’s decision was based on a Stipulation signed by the Property Owner and the County on DATE, 2019 (“Stipulation”), and the Stipulation had stated, “Both parties also acknowledge and agree that signing this stipulation waives any further appeal rights . . .” an Order to Show Cause Why Appeal Should Not be Dismissed, was issued on DATE, 2019. The Stipulation was an agreement between the two parties to reduce the value for the subject property to \$\$\$\$\$. The Property Owner submitted a Response to the Order to Show Cause DATE, 2019 and the County submitted a Reply to that Response on DATE, 2019 and then additional information on DATE, 2019.

DISCUSSION & ORDER

In its Response to the Order to Show Cause, the Property Owner argued that the Stipulation, signed on DATE, 2019, was for tax year 2016, not tax year 2018. In fact, the Property Owner provided a copy of the Stipulation and it said it was for tax year 2016 on the face of the form. There was nothing on the form that mentioned tax year 2018. The Property Owner’s representative stated in its email response, “Please note that in DATE, REPRESENTATIVE OF RESPONDENT 1 and REPRESENTATIVE OF RESPONDENT 2 [Employees of Salt Lake County Auditor’s Office] had this same conversation about us not being able to appeal the 2018 values for those ##### accounts because she stated that TAX AGENT (Tax Agent) signed off on the stipulation. We resolved this issue when I pointed out the signed stipulations

were for the 2016 tax year. TAX AGENT only signed off on the 2016 tax year. The stipulation does not state that he was waiving rights to future or any other tax years that are open.”

The County, in its reply, stated that listing the tax year as 2016 was just a typo on the Stipulation, and that it should have said tax year 2018. The County states the Stipulation was prepared and signed in a proceeding before the County Board of Equalization for tax year 2018. In fact, the decision issued on DATE, 2019, by the County Board of Equalization for tax year 2018 reduced the value of the subject parcel to the \$\$\$\$ stipulated value, which supports the County’s contention that the Stipulation occurred during the County Board of Equalization’s 2018 appeal proceeding. Clearly, the County processed the Stipulation as if it was part of the County Board of Equalization’s 2018 appeal.

However, whether or not the Property Owner’s representative understood the Stipulation that he had signed was for tax year 2018, or whether he thought it was for tax year 2016 is not clear. The Stipulation said on its face it was for tax year 2016 and there was no mention of tax year 2018. Further information provided by the Property Owner and the County indicated that there had been multiple related parcels and multiple appeals for tax years 2016, 2017 and 2018 on those parcels, some of which were settled at County Board of Equalization proceedings and some by stipulation after being appealed to the Utah State Tax Commission. Some of the parcels had been reconfigured so had different parcel numbers over those three tax years. The parties had signed at least one stipulation on a related parcel for tax year 2016, in a proceeding before the State Tax Commission on DATE, 2019. Another stipulation on a related parcel was signed in a proceeding before the County Board of Equalization for tax year 2017 on DATE, 2018 and other stipulations were signed in DATE 2017. The DATE, 2019 Stipulation said on its face it was for tax year 2016. There was nothing on that stipulation to indicate it actually applied to tax year 2018. Therefore, although the Stipulation did indicate that by signing the Property Owner was waiving any further appeal rights, the Property Owner may not have understood the Stipulation was meant to apply to tax year 2018. The number of related parcels, three tax years and various stipulations signed over the three years add to the confusion. The Property Owner should be able to rely on the tax year stated on the document that its representative had signed and disallowing this appeal to proceed would deprive the Property Owner of due process rights.

Appeal No. 19-746

The County Board of Equalization issued its decision for tax year 2018, reducing the value of the subject parcel to \$\$\$\$\$. The Property Owner filed an appeal of that decision to the Utah State Tax Commission pursuant to Utah Code Sec. 59-2-1006, within the statutory 30-day deadline. On the basis of the facts noted above, the Tax Commission allows this appeal to proceed through the administrative hearing process under Utah Code Sec. 59-2-1006. This appeal will be scheduled for further proceedings. It is so ordered.

DATED this _____ day of _____, 2019.

John L. Valentine
Commission Chair

Michael J. Cragun
Commissioner

Rebecca L. Rockwell
Commissioner

Lawrence C. Walters
Commissioner