

20-1022

TAX TYPE: PROPERTY TAX

TAX YEAR: 2019

DATE SIGNED: 8/18/2020

COMMISSIONERS: J. VALENTINE, M. CRAGUN, R. ROCKWELL, L. WALTERS

GUIDING DECISION

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BEFORE THE UTAH STATE TAX COMMISSION

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PETITIONER,	<b>ORDER OF DISMISSAL</b>
Petitioner,	Appeal No. 20-1022
v.	Parcel No. #####
BOARD OF EQUALIZATION OF COUNTY, STATE OF UTAH,	Tax Type: Property Tax
Respondent.	Tax Year: 2019
	Judge: Phan

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STATEMENT OF THE CASE

This matter is before the Utah State Tax Commission on a late filed Request for Redetermination of the County Board of Equalization's Decision, filed by Petitioner ("Property Owner") on May 15, 2020. The County Board had issued its decision on April 9, 2020, and as stated in the decision, the Property Owner had a deadline of May 11, 2020 to file an appeal of the County's Decision. Because the Property Owner did not file an appeal of the County's decision for the above listed parcel until May 15, 2020, after the appeal deadline had expired, an Order to Show Cause Why Appeal Should Not Be Dismissed was issued to the Property Owner on June 5, 2020.

The Order to Show Cause provided the statutory provision setting out the deadline, Utah Code Sec. 59-2-1006, and indicated that the Utah State Tax Commission would not have jurisdiction to hear the appeal absent a showing that an action on the part of the County or the Tax Commission deprived the Property Owner of due process rights, including the ability to file an appeal timely.

The Property Owner responded to the Order to Show Cause on June 24, 2020. In the response, the Property Owner did not assert an action on the part of the County or the Tax Commission that had deprived the Property Owner of due process rights or had impeded its ability to timely file an appeal. The Property Owner instead provided only the following explanation for the late appeal:

We are aware that we were 4 days late to file this appeal. However, during this extremely stressful time with COVID-19, almost everyone in our office has been working remotely and the mail was extremely difficult to keep up with.

We strongly believe that this appeal has validation and we respectfully request that we be given additional consideration.

The County filed its reply to the Petitioner's Response to the Order to Show Cause on July 20, 2020. In that response, the County asked that the appeal be dismissed because the Property Owner had missed the 30-day deadline for filing an appeal and had not shown that it was deprived of due process. The County's representative pointed out that the Property Owner did not describe any County or Tax Commission action that contributed to the tardy filing of the appeal and that the explanation was pandemic created problems that resulted in the late filing.

After reviewing the information submitted in this matter, the Property Owner has not provided a sufficient basis to show cause why this appeal should not be dismissed. The deadline to file an appeal of a decision issued by a County Board of Equalization to the Utah State Tax Commission is set by Utah Code Sec. 59-2-1006. The Tax Commission does not have discretion to extend this deadline, even if good cause had been shown. There has been no legislation to indicate that filing deadlines should be waived during the pandemic and the Tax Commission does not have authority to do so absent an act by the Utah Legislature. The Tax Commission has concluded in prior appeals it would be appropriate to allow late filed Section 59-2-1006 appeals only where the petitioner established that an action on the part of the County or the Tax Commission had deprived them of due process rights including the ability to file an appeal timely. The Property Owner has failed to do so in this matter and this appeal should, therefore, be dismissed.

ORDER

Based on the foregoing, the Tax Commission dismisses the above listed appeal on the basis that it had not been filed by the statutory deadline set out at Utah Code Sec. 59-2-1006. It is so ordered.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

John L. Valentine  
Commission Chair

Michael J. Cragun  
Commissioner

Rebecca L. Rockwell  
Commissioner

Lawrence C. Walters  
Commissioner

Appeal No. 20-1022

**Notice of Appeal Rights:** 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.