

APPEAL #: 21-823
TAX TYPE: PROPERTY TAX
TAX YEAR: 2020
DATE SIGNED: 09/13/2022
COMMISSIONERS: J.VALENTINE, M.CRAGUN, R.ROCKWELL, AND J.FRESQUES

BEFORE THE UTAH STATE TAX COMMISSION

<p>PROPERTY OWNER, Petitioner, v. BOARD OF EQUALIZATION OF COUNTY-1, STATE OF UTAH, Respondent.</p>	<p>FINDINGS OF FACT, CONCLUSIONS OF LAW, AND FINAL DECISION</p> <p>Appeal No. 21-823 Parcel Nos: ##### ##### Tax Type: Property Tax Tax Year: 2020 Judge: Phan</p>
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This Order may contain confidential "commercial information" within the meaning of Utah Code Sec. 59-1-404, and is subject to disclosure restrictions as set out in that section and regulation pursuant to Utah Admin. Rule R861-1A-37. Subsection 6 of that rule, pursuant to Sec. 59-1-404(4)(b)(iii)(B), prohibits the parties from disclosing commercial information obtained from the opposing party to nonparties, outside of the hearing process. Pursuant to Utah Admin. Rule R861-1A-37(7), the Tax Commission may publish this decision, in its entirety, unless the property taxpayer responds in writing to the Commission, within 30 days of this notice, specifying the commercial information that the taxpayer wants protected. The taxpayer must send the response via email to taxredact@utah.gov, or via mail to Utah State Tax Commission, Appeals Division, 210 North 1950 West, Salt Lake City, Utah 84134.

Presiding:

Michael J. Cragun, Commissioner
Jane Phan, Administrative Law Judge

Appearances:

For Petitioner: PETITIONER'S REP-1, Owner of PROPERTY OWNER
PETITIONER'S REP-2, Owner of PROPERTY OWNER
PETITIONER'S REP-3, Owner of PROPERTY OWNER
For Respondent: RESPONDENT'S REP-1, Commercial Appraiser, COUNTY-1

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for a Formal Hearing on DATE, in accordance with Utah Code Ann. §59-2-1006 and §63G-4-201 et seq. Based upon the evidence and testimony presented at the hearing, the Tax Commission hereby makes its:

FINDINGS OF FACT

I. General Information

1. The issue before the Tax Commission at the Formal Hearing is Petitioner’s (“Property Owner’s”) appeal of the decision issued by the COUNTY-1 Board of Equalization in regards to the fair market value of parcel nos. ##### and ##### for property tax assessment purposes.
2. The lien date at issue in this appeal is DATE.
3. The original value set by the County Assessor, the value determined by the County Board of Equalization, and the value requested by the Property Owner were the following for each parcel:

Parcel No.	County Assessor	County BOE	Property Owner
##### (Parcel #####)	\$\$\$\$\$	\$\$\$\$\$	
##### (Parcel #####)	\$\$\$\$\$	\$\$\$\$\$	
Total	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$ ¹

During the hearing, the representative for the County stated that she wanted to look for more comparable sales and she might submit a stipulation or recommend a lower value in a post hearing submission. However, there was no post hearing submission from the County.

4. For Parcel ##### the County’s assessment included a value of \$\$\$\$\$ for the land and all of the improvement value was assessed on this parcel, even though the improvement was on both parcels. The improvement value was \$\$\$\$\$. The assessment on Parcel ##### was only a land value.
5. The value of the subject property had not been appealed in the three years preceding the 2020 tax year at issue.
6. The subject property is located at ADDRESS-1 and is a corner property fronting on both ADDRESS-2. The subject parcels are adjacent land parcels which comprise one economic unit. They are improved with a motor vehicle car wash, portions of which are located on both land parcels. This property is located across the

¹ The Property Owners did not offer a value for each parcel, but were asking instead for a total value for both parcels combined of \$\$\$\$\$.

street from the BUSINESS-1. From the satellite photograph the County submitted, there appears to be more land than necessary for the current car wash and the additional land is asphalted and painted for parking spaces.² The Property Owners confirmed at the Formal Hearing that the tenant of this property supplemented its income from the property by renting out parking spaces during baseball games at the BUSINESS-1. There is a heavy traffic count on STREET-1 of ##### cars per day.³

7. The Property Owners explained at the hearing that the property was subject to a long term land lease. They explained that their parents had leased the land in 1973 to the current tenants who then constructed the car wash on the property. They testified that the lease did not expire until 2029. They stated that it is a triple net lease and the tenant is required to pay the property tax, but it was their contention that the tenant could not afford the big tax increase that resulted from the 2020 assessed value. The Property Owners stated that as of the lien date the rent was \$\$\$\$\$ per month. They stated that every two years the rent increased by \$\$\$\$\$ per month, so the current rent is now \$\$\$\$\$ per month. The Property Owners had provided the original 1973 land lease and a number of lease extensions that had been signed over the intervening years.⁴

II. Property Owner's Evidence

8. The Property Owners did not submit an appraisal or documented comparable sales. The Property Owners' requested value was based on income approaches the Property Owners had calculated from the actual land lease rent they received. In the exhibit they had submitted to the County Board of Equalization, they listed out two income approaches⁵ and at the hearing they provided a third income approach.

a. The Property Owners' first income approach was based on the actual monthly rent received in 2019. They pointed out that for the period from January through June 2019 the rent had been \$\$\$\$\$ per month, and then it had escalated to \$\$\$\$\$ per

² See Respondent's Exhibits 1 & 2. Respondent did not submit new evidence for the Formal Hearing and relied instead on the Revised Assessor's Proposed Conference Record (ASR), which was submitted at the County Board of Equalization proceeding. Respondent's Exhibit 1 is the ASR for Parcel 020 and Respondent's Exhibit 2 is the ASR for Parcel 021.

³ See Respondent's Exhibits 1 & 2.

⁴ See Petitioner's Exhibit 1. Petitioner did not submit new evidence for the Formal Hearing and, like the County, relied on the evidence submitted at the County Board of Equalization, which was included in the County BOE's hearing record.

⁵ Petitioner's Exhibit 1.

month for the period from July through December 2019. Based on this, their actual total rent received in 2019 had been \$\$\$\$\$. They calculated an income approach from this as follows:

Annual Rent		\$\$\$\$\$
Vacancy	%%%%%%%%	-\$\$\$\$\$
Expenses	%%%%%%%%	-\$\$\$\$\$
Net Income		\$\$\$\$\$
Cap Rate	%%%%%%%%	\$\$\$\$\$
	%%%%%%%%	\$\$\$\$\$

b. For the second income approach, they considered the average lease rate over the remaining 9 years of the lease. Because the lease did have escalation clauses they calculated the average monthly rental over the 9 year period was \$\$\$\$\$ per month and this would be an annual rent of \$\$\$\$\$. The income approach they calculated from this was:

Annual Rent		\$\$\$\$\$
Vacancy	%%%%%%%%	-\$\$\$\$\$
Expenses	%%%%%%%%	-\$\$\$\$\$
Net Income		\$\$\$\$\$
Cap Rate	%%%%%%%%	\$\$\$\$\$
	%%%%%%%%	\$\$\$\$\$

c. At the hearing, the Property Owners verbally stated a third income approach based on the monthly lease rate as of the lien date, which was \$\$\$\$\$ per month. For this they calculated annual rent of \$\$\$\$\$. They stated that they used a %%%%%%%%% expense rate in this approach and calculated a value of \$\$\$\$\$ based on the actual rent as of the lien date. It was not clear what capitalization rate or vacancy rate they had used

in this approach. Using the \$\$\$\$ annual rent, a %%% vacancy rate, %%% expense rate and a %%% capitalization rate results in a value of \$\$\$\$.

9. The Property Owners also stated that they were limited with what they could do with the subject property because it was zoned CN which is for Commercial Neighborhood. The Property Owners explained at the hearing that a CN zoning was limited and they verbally stated the types of building allowed in that zoning were the following: art gallery, small artisan food production, bed and breakfast, medical or dental, day care center, group home, financial institution, library, mixed use development, mobile food business, museum, office, open space or park, recycling, restaurant, urban farm, church and indoor recreation. Although they did not provide documentation to support or provide the details of this sale, they did state at the hearing that a CN zoned property at ADDRESS-3 had sold for \$\$\$\$ and it had a building on it and was 0.26 acres in size. The County's representative did state that she was aware of that sale, but the building was a residence and the County listed the use of the property as residential.

10. The Property Owners did not provide any other comparable sales. They did not submit any sales of car wash properties or provide lease comparables from car wash properties.

11. The Property Owners also made financial hardship arguments, including that the tenant would not be able to pay the increased property tax based on the income the tenant could earn from the car wash and renting out parking spaces. They argued that the fair way to determine the value for taxation purposes was based on the actual lease payments pursuant to their long term lease. They did not provide evidence of what might be a market lease rate for the land, or for the land improvement with a car wash.

III. County's Evidence

12. At the Formal Hearing, the County's representative explained that the County generally valued car washes based on a cost approach because most of the equipment was personal property and the value was primarily in the land. In the County's exhibits the County had considered land comparables to determine a land value for the subject property and had concluded from these comparables that the land itself was worth more than the total assessed value of the subject parcels. The County's land comparables were the following:

TABLE REDACTED

The County's exhibit noted that the average price per square foot from these sales was \$\$\$\$\$ and the mean was \$\$\$\$\$. Applying that to the combined size of the subject property in square feet, which was ##### square feet, results in values of \$\$\$\$\$ and \$\$\$\$\$ respectively. The County's total current assessed value for the subject including the improvement was \$\$\$\$\$.

13. The County also calculated a depreciated replacement cost for the car wash improvement and other site improvements, based on Marshall Valuation Services. From this the County concluded the depreciated replacement value of the improvements was \$\$\$\$\$, which was also higher than the value originally assessed for the improvements on the subject property.

IV. Value Conclusion

14. Although the County's land comparables were zoned a different type of commercial zoning, CG, and the subject was zoned CN, the Property Owners did not provide better comparables for the subject property and only provided one comparable verbally, which the County had indicated was a residential property. The CN zoning does allow a lot of options for commercial development on the subject property and the weight of the evidence supported that the land value was higher than the assessed value.

15. After reviewing the evidence in this matter, as the property is not a qualified real property for tax year 2020 and the only party asking for a change from the current value is the Property Owner, it is the Property Owner that has the burden of proof to show substantial error in the current value and provide a sound evidentiary basis to support the lower value the Property Owner is requesting. The Property Owner has failed to meet this burden of proof. It seems possible that the highest and best use of the subject property may no longer be the property's current use. If both the tenant and lessor's interests were to sell as of the lien date, a willing buyer may purchase the property to redevelop it into another use and the evidence supports that the value of the land alone is higher than the current assessed value. The fact that the subject property is encumbered by a long term lease, which may be reducing the owner's value interest in the property, but increases the tenant's value interest, is not a basis that can be considered in reducing a property tax assessment. Therefore, the Property Owners' income approaches based on the long term land lease is not persuasive and does not support an error in the County's value.

APPLICABLE LAW

Utah Code Ann. §59-2-103(1) provides for the assessment of property, as follows:

All tangible taxable property located within the state shall be assessed and taxed at a uniform and equal rate on the basis of its fair market value, as valued on January 1, unless otherwise provided by law.

For property tax purposes, "fair market value" is defined in Utah Code Ann. §59-2-102(13), as follows:

"Fair market value" means the amount at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts. For purposes of taxation, "fair market value" shall be determined using the current zoning laws applicable to the property in question, except in cases where there is a reasonable probability of a change in the zoning laws affecting that property in the tax year in question and the change would have an appreciable influence upon the value.

A person may appeal a decision of a county board of equalization, as provided in Utah Code Ann. §59-2-1006, in pertinent part, below:

(1) Any person dissatisfied with the decision of the county board of equalization concerning the assessment and equalization of any property, or the determination of any exemption in which the person has an interest, or a tax relief decision made under designated decision-making authority as described in Section 59-2-1101, 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 or entity with designated decision-making authority described in Section 59-2-1101.

(3) In reviewing a decision described in Subsection (1), the commission may:

- (a) admit additional evidence;
- (b) issue orders that it considers to be just and proper; and
- (c) make any correction or change in the assessment or order of the county board of equalization or entity with decision-making authority.

(4) In reviewing evidence submitted to the commission to decide an appeal under this section, the commission shall consider and weigh:

- (a) the accuracy, reliability, and comparability of the evidence presented;
- (b) if submitted, the sales price of relevant property that was under contract for sale as of the lien date but sold after the lien date;
- (c) if submitted, the sales offering price of property that was offered for sale as of the lien date but did not sell, including considering and weighing the amount of time for which, and manner in which, the property was offered for sale; and
- (d) if submitted, other evidence that is relevant to determining the fair market value of the property.

(5) In reviewing a decision described in Subsection (1), the commission shall adjust property valuations to reflect a value equalized with the assessed value of other comparable properties if:

- (a) the issue of equalization of property values is raised; and
- (b) the commission determines that the property that is the subject of the appeal deviates in value plus or minus 5% from the assessed value of comparable properties.

....

The assessment of property after there has been a reduction in value is addressed in Utah Code Ann. §59-2-301.4, below, in pertinent part:

- (1) As used in this section, "valuation reduction" means a reduction in the value of property on appeal if that reduction was made:
 - (a) within the three years before the January 1 of the year in which the property is being assessed; and
 - (b) by a:
 - (i) county board of equalization in a final decision;
 - (ii) the commission in a final unappealable administrative order; or
 - (iii) a court of competent jurisdiction in a final unappealable judgment or order.
- (2) In assessing the fair market value of property subject to a valuation reduction, a county assessor shall consider in the assessor's determination of fair market value:
 - (a) any additional information about the property that was previously unknown or unaccounted for by the assessor that is made known on appeal; and
 - (b) whether the reasons for the valuation reduction continue to influence the fair market value of the property.
- (3) This section does not prohibit a county assessor from including as part of a determination of the fair market value of property any other factor affecting the fair market value of the property.

....

Utah Code Ann. §59-2-109 addresses the burden of proof in certain circumstances, as follows:

- (1) As used in this section:
 - (a) "Final assessed value" means:
 - (i) for real property for which the taxpayer appealed the valuation or equalization to the county board of equalization in accordance with Section 59-2-1004, the value given to the real property by a county board of equalization after the appeal;
 - (ii) for real property for which the taxpayer or a county assessor appealed the valuation or equalization to the commission in accordance with Section 59-2-1006, the value given to the real property by:
 - (A) the commission, if the commission has issued a decision in the appeal; or
 - (B) a county board of equalization, if the commission has not yet issued a decision in the appeal; or
 - (iii) for real property for which the taxpayer or a county assessor sought judicial review of the valuation or equalization in

accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review, the value given the real property by the commission.

(b) "Inflation adjusted value" means the value of the real property that is the subject of the appeal as calculated by the county assessor in accordance with Subsection 59-2-1004(2)(c).

(c) "Qualified real property" means real property:

(i) that is assessed by a county assessor in accordance with Part 3, County Assessment;

(ii) for which:

(A) the taxpayer or a county assessor appealed the valuation or equalization for the previous taxable year to the county board of equalization in accordance with Section 59-2-1004 or the commission in accordance with Section 59-2-1006;

(B) as a result of the appeal described in Subsection (1)(c)(ii)(A), a county board of equalization or the commission gave a final assessed value that was lower than the assessed value; and

(C) the assessed value for the current taxable year is higher than the inflation adjusted value; and

(iii) that, between January 1 of the previous taxable year and January 1 of the current taxable year, has not been improved or changed beyond the improvements in place on January 1 of the previous taxable year.

(2) For an appeal involving the valuation of real property to the county board of equalization or the commission, the party carrying the burden of proof shall demonstrate:

(a) substantial error in:

(i) for an appeal not involving qualified real property:

(A) if Subsection (3) does not apply and the appeal is to the county board of equalization, the original assessed value;

(B) if Subsection (3) does not apply and the appeal is to the commission, the value given to the property by the county board of equalization; or

(C) if Subsection (3) applies, the original assessed value; or

(ii) for an appeal involving qualified real property, the inflation adjusted value; and

(b) a sound evidentiary basis upon which the county board of equalization or the commission could adopt a different valuation.

(3)

(a) The party described in Subsection (3)(b) shall carry the burden of proof before a county board of equalization or the commission, in an action appealing the value of property:

(i) that is not qualified real property; and

(ii) for which a county assessor, a county board of equalization, or the commission asserts that the fair market value of the assessed property is greater than the original assessed value for that calendar year.

(b) For purposes of Subsection (3)(a), the following have the burden of proof:

(i) for property assessed under Part 3, County Assessment:

- (A) the county assessor, if the county assessor is a party to the appeal that asserts that the fair market value of the assessed property is greater than the original assessed value for that calendar year; or
 - (B) the county board of equalization, if the county board of equalization is a party to the appeal that asserts that the fair market value of the assessed property is greater than the original assessed value for that calendar year; or
 - (ii) for property assessed under Part 2, Assessment of Property, the commission, if the commission is a party to the appeal that asserts that the fair market value of the assessed property is greater than the original assessed value for that calendar year.
- (c) For purposes of this Subsection (3) only, if a county assessor, county board of equalization, or the commission asserts that the fair market value of the assessed property is greater than the original assessed value for that calendar year:
- (i) the original assessed value shall lose the presumption of correctness;
 - (ii) a preponderance of the evidence shall suffice to sustain the burden for all parties; and
 - (iii) the county board of equalization or the commission shall be free to consider all evidence allowed by law in determining fair market value, including the original assessed value.
- (4)
- (a) The party described in Subsection (4)(b) shall carry the burden of proof before a county board of equalization or the commission in an action appealing the value of qualified real property if at least one party presents evidence of or otherwise asserts a value other than inflation adjusted value.
 - (b) For purposes of Subsection (4)(a):
 - (i) the county assessor or the county board of equalization that is a party to the appeal has the burden of proof if the county assessor or county board of equalization presents evidence of or otherwise asserts a value that is greater than or equal to the inflation adjusted value; or
 - (ii) the taxpayer that is a party to the appeal has the burden of proof if the taxpayer presents evidence of or otherwise asserts a value that is less than the inflation adjusted value.
 - (c) The burdens of proof described in Subsection (4)(b) apply before a county board of equalization or the commission even if the previous year's valuation is:
 - (i) pending an appeal requested in accordance with Section 59-2-1006 or judicial review requested in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review; or
 - (ii) overturned by the commission as a result of an appeal requested in accordance with Section 59-2-1006 or by a court of competent jurisdiction as a result of judicial review requested in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review.

In a proceeding before the Tax Commission, the burden of proof is generally on the petitioner to support its position. *See Nelson v. Bd. of Equalization of COUNTY-1*, 943 P.2d 1354 (Utah 1997); *Utah Power & Light Co. v. Utah State Tax Comm'n*, 590 P.2d 332 (Utah 1979); *Beaver County v. Utah State Tax Comm'n*, 916 P.2d 344 (Utah 1996); *Utah Railway Co. v. Utah State Tax Comm'n*, 2000 UT 49, 5 P.3d 652 (Utah 2000); and *Fraughton v. Tax Commission*, 2019 UT App 6. To prevail in this case, Utah Code Ann. §59-2-109(2) provides that the petitioner must: 1) demonstrate that the subject property's current value contains substantial error; and 2) provide the Commission with a sound evidentiary basis for changing the subject property's current value to the amount it proposes.

CONCLUSIONS OF LAW

1. The Utah Constitution, Article XIII, Sec. 2 provides, "So that each person and corporation pays a tax in proportion to the fair market value of his, her or its tangible property, all tangible property in the state that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate."

2. Utah statutes implement the constitutional provision and provide that property tax is assessed on the basis of the property's "fair market value" as of January 1 of the tax year at issue pursuant to Utah Code Sec. 59-2-103. "Fair market value" is defined by statute as the "amount for which property would exchange hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." *See* Utah Code Sec. 59-2-102. Therefore, to determine the fair market value as of the lien date at issue in the appeal, the Tax Commission must consider what the property would have sold for on that date.

3. The subject property is not a "qualified real property" for tax year 2020 pursuant to Utah Code §59-2-109(1)(c) because there had not been an appeal filed in 2019. Additionally, based on the information the parties presented at the hearing, the property has not been the subject of a "valuation reduction" in any of the three years prior to the tax year at issue. Therefore, Utah Code §59-2-301.4 is not applicable.

4. In this proceeding before the Tax Commission, the burden of proof is on the Property Owner to support its position. To prevail in this case, Utah Code Ann. §59-2-109(2) provides that the Property Owner must: 1) demonstrate that the subject

property's current value contains substantial error; and 2) provide the Commission with a sound evidentiary basis for changing the subject property's current value to the amount it proposes. The Property Owner has not shown error in the assessed value because the Property Owner is relying on a valuation technique that has previously been rejected by the Utah State Tax Commission. In this appeal, the Property Owners argued that the value of the subject property should be based on the rental income the Property Owners receive for the land lease pursuant to a very long term lease. The Property Owners provided no evidence regarding what a market rate lease would be for the subject land or subject land and building. It was not disputed by the County that the subject property in this appeal is encumbered by a long term land lease, the rent for which was originally determined and set for a use of the property that may no longer be the highest and best use. However, as previously concluded by the Tax Commission, for property tax assessment purposes, the valuation must be based on an assumption of fee simple ownership.⁶ The reason for this was explained by the Tax Commission in *Utah State Tax Commission Initial Hearing Order Appeal No. 12-2733* (2013) as follows:

The Taxpayer stated at the hearing, however, that the existence of the lease would prevent a sale of the land at fair market value. We accept that assertion and believe that is the real issue before us. The evidence indicates that the lease is essentially a "below-market" lease. A below-market lease, however, does not reduce the value of the overall property. The value of the lessor's interest is diminished, but the value of the lessee's interest is increased. See *The Appraisal of Real Estate* (10 th Ed. 1992), p. 126. The Utah Constitution and the property tax statutes require us to value the entire property, that is, the fee simple interest. Thus, we must value both the lessor's and the lessee's interest.

In the subject appeal, with the long term lease in place there is no question that the full bundle of ownership rights are divided between the lessor and the lessee. However, the property tax is to be assessed based on the full bundle of ownership rights, not just the lessor's interest. The Property Owners' request for a valuation limited to the actual rent it received pursuant to the long term lease is a value based only on the lessor's interest in this property. Regarding the value of the property based on the fee simple full bundle of ownership rights, the weight of the evidence submitted indicates that the fair market value of the land alone supports at least the County's current value. Therefore, the Property Owners have not established error in the current value.

⁶ See *Utah State Tax Commission, Findings of Fact, Conclusions of Law, and Final Decision, Appeal No. 15-319* (DATE). This and other Tax Commission decisions are available for review in a redacted format at <https://tax.utah.gov/commission-office/decisions>.

5. The Property Owners also argued for a reduction in the value based on a financial hardship argument, that the tenant could not pay the tax amount resulting from the current assessment. However, financial hardship is not a consideration in determining a property's "fair market value" for property tax assessment. Property tax is assessed on the basis of the property's "fair market value" as of January 1 of the tax year at issue pursuant to Utah Code Sec. 59-2-103. "Fair market value" is defined at Utah Code Sec. 59-2-102 to be the "amount for which property would exchange hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." There is no provision in the Utah Property Tax Act to allow for the consideration of how much tax a person is able to afford as part of the "fair market value" standard.

Upon that basis, the value for the subject parcels should remain at the County's current value as of the lien date at issue.

Jane Phan
Administrative Law Judge

DECISION AND ORDER

Based upon the foregoing, the Tax Commission finds that the fair market values of the subject parcels as of DATE, are as follows:

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It is so ordered.

DATED this _____ day of _____, 2022.

John L. Valentine
Commission Chair

Michael J. Cragun
Commissioner

Rebecca L. Rockwell
Commissioner

Jennifer N. Fresques
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.