

APPEAL #: 22-1868
TAX TYPE: PROPERTY TAX/ LOCALLY ASSESSED
TAX YEAR: 2022
DATE SIGNED: 01/10/2023
COMMISSIONERS: J.VALENTINE, M.CRAGUN, AND J.FRESQUES
EXCUSED/RECUSED: R.ROCKWELL

BEFORE THE UTAH STATE TAX COMMISSION

<p>PROPERTY OWNER,</p> <p>Petitioner,</p> <p>v.</p> <p>BOARD OF EQUALIZATION OF COUNTY-1, STATE OF UTAH,</p> <p>Respondent.</p>	<p>ORDER OF DISMISSAL</p> <p>Appeal No. 22-1868</p> <p>Parcel No. #####</p> <p>Tax Type: Property Tax/Locally Assessed</p> <p>Tax Year: 2022</p> <p>Judge: Phan</p>
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STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission on a Request to Reconvene the Board of Equalization, filed by Petitioner (“Property Owner”) on November 15, 2022. Although filed as a Request to Reconvene, the Property Owner was appealing the decision issued by Respondent (“County”) to deny the Property Owner’s late filed application for Circuit Breaker Tax Relief. The County’s denial letter was dated DATE and explained, “Unfortunately, our office is unable to approve your 2022 application for Circuit Breaker Property Tax Relief Program, because your application was received after the September 1st deadline.” It is this decision that is the subject of this request. An Order to Show Cause why the appeal should not be dismissed pursuant to Utah Code Ann. §59-2-1217 was issued to the Property Owner on DATE. The Property Owner did submit a response to the Order to Show Cause on DATE.

APPLICABLE LAW

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

- (1) 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.

However, various exemptions, abatements, and tax relief are provided in the Property Tax Act. Part 12 of the Property Tax Act provides circuit breaker tax relief under Utah Code Ann. §59-2-1208 as follows:

(1)(a) Subject to Subsections (2) and (4), for a calendar year beginning on or after January 1, 2021, a claimant may claim a homeowner's credit that does not exceed the following amounts . . .

The law requires a property owner to file an application for the circuit breaker tax relief each year and sets out the application deadline at Utah Code Ann. §59-2-1206(1) as follows:

(a) A claimant applying for a homeowner's credit shall file annually an application for the credit with the county in which the residence for which the claimant is seeking a homeowner's credit is located before September 1.

(b) The application under this section shall:

(i) be on forms provided by the county that meet the requirements of Section 59-2-1211; and

(ii) include a household income statement signed by the claimant . . .

Property Owners have a limited right to appeal decisions of the county regarding circuit breaker tax relief as set out at Utah Code Ann. §59-2-1217, which states:

Any person aggrieved by the denial in whole or in part of relief claimed under this part, except when the denial is based upon late filing of claim for relief, may appeal the denial to the commission by filing a petition within 30 days after the denial.

DISCUSSION

Based on the documents submitted by the Property Owner in this matter, the Property Owner had submitted the application to the COUNTY-1 Clerk/Auditor after the application deadline, which is September 1 for each tax year.¹ Based on the County's decision letter, dated DATE, the County then reviewed the application and denied the Circuit Breaker Tax Relief for tax year 2022 because the application was received after the September 1, 2022 deadline.

After reviewing the appeal submissions presented by the Property Owner and the applicable law, the Tax Commission is required to dismiss the Property Owner's appeal regarding the County's denial of the circuit breaker property tax relief application due to the late filing of the application. The law is clear at Utah Code Subsection 59-2-1206(1) that in order to receive the circuit breaker tax relief, a property owner must file the application before September 1 for each tax year. It is also clear at Utah Code Sec. 59-2-1217 that when the application is denied by the County for being filed after the deadline, that decision is not appealable to the Tax Commission. In his appeal request and in his response to the Order to Show Cause, the Property Owner explained that he is 87 years old, has serious medical issues and a very low income. He also explained he did not understand that he had to apply for the circuit breaker tax relief every year. He had applied and had received the relief in tax year 2021, so assumed he would get it

¹ The Property Owner will need to submit an application for each tax year he wants to apply for the circuit breaker tax relief program. The Property Owner may apply for 2023, but must be sure to submit the application prior to September 1, 2023.

for tax year 2022. These are factors the County could have considered when determining whether or not to allow his late application. However, the County's decision to deny the application because it was filed late is not appealable to the Utah State Tax Commission. Therefore, the appeal regarding the circuit breaker tax relief is not properly before the Tax Commission and must be dismissed.

ORDER

Based on the foregoing, the Utah State Tax Commission hereby dismisses the Property Owner's appeal of the County's denial regarding the circuit breaker tax relief. It is so ordered.

DATED this ____ day of ____, 2023.

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.