

APPEAL #: 23-31
TAX TYPE: PROPERTY TAX
TAX YEAR: 2022
DATE SIGNED: 8/29/2023
COMMISSIONERS: J.VALENTINE, M.CRAGUN, R.ROCKWELL, AND J.FRESQUES

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 ON COUNTY’S DENIAL OF LATE FILED TAX RELIEF APPLICATION</p> <p>Appeal No. 23-31</p> <p>Parcel No: #####</p> <p>Tax Type: Property Tax</p> <p>Tax Year: 2022</p> <p>Judge: Marshall</p>
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Presiding:

Jan Marshall, Administrative Law Judge

Appearances:

For Petitioner: PROPERTY OWNER-1, Property Owner
PETITIONER'S REP-1, Property Owner’s Daughter
For Respondent: RESPONDENT'S REP-1, Public Services Manager

STATEMENT OF THE CASE

This matter was argued in an Initial Hearing on July 12, 2023 in accordance with Utah Code Ann. §59-1-502.5. Petitioner ("Property Owner") filed an appeal of the COUNTY-1 Board of Equalization ("County") denial of the Property Owner’s Application for Circuit Breaker Tax Relief filed for the 2022 tax year. The County issued its order denying the application on DATE. In that order the County explained that it was “unable to approve your 2022 application for the Circuit Breaker Tax Relief Program, because your application was received after the September 1st deadline.” After receipt of this order, the Property Owner filed a Request for Redetermination of County Decision, dated DATE, to the Utah State Tax Commission.

APPLICABLE LAW

Utah Code Ann. §59-2-103(2) 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.

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 . . .
- (b) For a calendar year beginning on or after January 1, 2022, the commission shall increase or decrease the household income eligibility amounts and the credits under Subsection (1)(a) by a percentage equal to the percentage difference between the consumer price index housing for the preceding calendar year and the consumer price index housing for calendar year 2020.

An application for circuit breaker tax relief is to be filed by September 1, under 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.

Utah Code Ann. §59-2-1220 provides for an extension of the time for filing, below, in pertinent part:

- (1) The commission or a county may extend the time for filing an application deadline until December 31 of the year the application is required to be filed, if the commission or county finds that good cause exists to extend the deadline.

Property owners have the right to appeal decisions of the county regarding circuit breaker tax relief set out in Part 12 of the Property Tax Act as described in 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

The Property Owner submitted a 2022 Tax Relief Application to the County on DATE. On the Application, the Property Owner indicated that she owned and occupied her home as of DATE, and that she would be a resident of/domiciled in Utah for all of 2022. The Property Owner

was over the age of ##### as of the date she filed the Application. The Property Owner listed only herself as a member of the household living in the home during 2022. She included with the Application a copy of a Form 1099 showing Social Security benefits of \$\$\$\$\$, a second Form 1099 showing Social Security benefits of \$\$\$\$\$, and a Form 1099-R showing a retirement distribution of \$\$\$\$\$.

The Property Owner submitted a Late Tax Relief Petition with her application. She checked the box indicating, “[t]he property owner or an immediate family member of the property owner suffered a medical emergency or death and no co-owner of the property was capable of filing a tax relief application.” The Late Tax Relief Petition includes space to write a statement explaining the circumstances, which read, “[h]ome is sold¹ - but Property Owner didn’t think she had to pay the taxes. Husband died in June 2021.” A copy of the Property Owner’s husband’s death certificate was attached.

The Property Owner stated that her 2022 application was denied because it was filed late. She stated that in 2022, she was trying to sell the house because it was too much for her to handle. However, her step-children put a lien on the house, and she was unable to sell it. The Property Owner stated that her husband had always handled the filing of the tax relief forms, and she was not involved with that. She stated that with everything else going on, it had slipped her mind.

PETITIONER'S REP-1, the Property Owner’s daughter, stated that during the filing period, the Property Owner had fallen several times. She stated that the Property Owner broke her wrist and needed surgery, hit her head, and cracked two teeth. PETITIONER'S REP-1 stated that they can supply the medical records if needed.

The County’s representative stated that they did not receive any medical documentation with the Property Owner’s late application. He stated that would have been considered grounds to allow the late application. The County’s representative stated that their records do show that it was the Property Owner’s late husband who had filed prior applications for tax relief. He noted that the Property Owner’s application was approved for tax relief in 2021 and 2023, but was denied in 2022 because it was filed late.

After reviewing the information presented by the parties and the applicable law, the Tax Commission is required to dismiss the Property Owner’s appeal regarding circuit breaker property tax relief. The law is clear at Utah Code Subsection 59-2-1206(1) that in order to receive this relief a property owner must file the application before September 1. It is also clear at Utah Code Ann. §59-2-1217 that denial of circuit breaker tax relief is appealable to the Commission, “except when the denial is based upon late filing of claim for relief.” Therefore, the appeal

¹ At the hearing, it was explained that the home did not actually sell.

regarding circuit breaker property tax relief is not properly before the Commission and must be dismissed.

Jan Marshall
Administrative Law Judge

DECISION AND ORDER

Based on the foregoing, the Utah State Tax Commission dismisses the Property Owner's appeal regarding 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.