

APPEAL #: 23-1445  
TAX TYPE: PROPERTY TAX  
TAX YEAR: 2023  
DATE SIGNED: 09/26/2024  
COMMISSIONERS: J.VALENTINE, M.CRAGUN, R.ROCKWELL, AND J.FRESQUES

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BEFORE THE UTAH STATE TAX COMMISSION

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<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><b>INITIAL HEARING ORDER</b></p> <p>Appeal No. 23-1445</p> <p>Parcel No: #####</p> <p>Tax Type: Property Tax</p> <p>Tax Year: 2023</p> <p>Judge: Marshall</p>
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**Presiding:**

Jan Marshall, Administrative Law Judge

**Appearances:**

For Petitioner: PROPERTY OWNER, *Pro Se*

For Respondent: RESPONDENT'S REP-1, Clerk of the Board of Equalization

STATEMENT OF THE CASE

Petitioner ("Property Owner") timely appealed the decision of the COUNTY-1 Board of Equalization ("County") to deny the Petitioner's 2023 circuit breaker Tax Relief Application. This matter was argued in an Initial Hearing on July 30, 2024 in accordance with Utah Code Ann. §59-1-502.5.

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 . . .

Utah Code Ann. §59-2-1202(1) defines “claimant” as the following:

- (a) “Claimant” means a homeowner or renter who:
  - (i) files a claim under this part for a residence;
  - (ii) is domiciled in this state for the entire calendar year for which a claim for relief is filed under this part; and
  - (iii) on or before December 31 of the year for which a claim for relief is filed under this part, is:
    - (A) 66 years of age or older if the individual was born on or before December 31, 1959; or
    - (B) 67 years of age or older if the individual was born on or after January 1, 1960.
- (b) Notwithstanding Subsection (1)(a), “claimant” includes a surviving spouse:
  - (i) regardless of:
    - (A) the age of the surviving spouse; or
    - (B) the age of the deceased spouse at the time of death;
  - (ii) if the surviving spouse meets the requirements of this part except for the age requirement;
  - (iii) if the surviving spouse is part of the same household of the deceased spouse at the time of death of the deceased spouse; and
  - (iv) if the surviving spouse is unmarried at the time the surviving spouse filed the claim.

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 Late Tax Relief Petition for the 2023 tax year to the County on DATE for circuit breaker tax relief. On the Petition, the Property Owner wrote, “Thought that the time line was the 15th of Sept. Did not know that it was the 1st of the month.” With the Petition, the Property Owner submitted a 2023 Tax Relief Application. On the Application, the Property Owner indicated that she owned the subject property, and that it was her primary residence as of January 1, 2023, she had not applied for tax relief in any other county, the property was not in a trust agreement, and she did not rent out any portion of the home. The Property Owner is over the age of #####, and is not an unmarried widower. She did not answer the question on whether she was disabled. The Property Owner explained that paying the property taxes would be an extreme hardship. The Property Owner indicated that she would reside at the address for ##### months out of the year, that no one claimed her on their 2022 tax return, and she did not own any other real estate. The Property Owner listed herself as the only member of the household living in the home during 2023.

The Property Owner included with her Late Tax Relief Petition and 2023 Tax Relief Application a copy of her 2022 federal tax return. The Property Owner reported \$\$\$\$ in wages and \$\$\$\$ in Social Security benefits.

On September 28, 2023, the County issued a letter to the Property Owner that they were unable to approve the 2023 application because the Property Owner applied after the September 1 statutory deadline, without supporting documentation.

The Property Owner stated that she misunderstood the tax notice, and thought she had until September 15 to file. She stated that the information on applying for tax relief was not on the front of the tax notice, but was on the back. The Property Owner stated that she confused the September 1 deadline to file an application for tax relief with the September 15 deadline to file a valuation appeal.

RESPONDENT'S REP-1, Clerk of the Board of Equalization of COUNTY-1, explained that the County denied the application for relief because it was received after the September 1 deadline. He stated that there were no supporting documents or explanation for the late filed appeal. RESPONDENT'S REP-1 stated that after reviewing the Property Owner's submissions, had the application been submitted by the deadline, the Property Owner would have qualified for the circuit breaker tax relief and the abatement program.

RESPONDENT'S REP-1 stated that he does not have control over the tax notices. However, he stated that he would ask around and see if there is something that can be done to make the information on applying for tax relief and valuation appeals clearer. RESPONDENT'S REP-1 explained that property owners can apply at any time between January 1 and September 1 of the year they are requesting relief.

After reviewing the information presented by the parties and the applicable law, the Tax Commission finds that good cause exists to extend the filing deadline in this case to September 15, 2023. Utah Code Ann. §59-2-1206(1) provides that in order to receive tax relief, a property owner must file the application on or before September 1. However, Utah Code Ann. §59-2-1220 provides that 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." In this case, the County's tax notice identified two deadlines; September 1 and September 15<sup>1</sup>. The September 15 deadline was on the front of the tax notice, whereas the applicable September 1 deadline was on the back of the notice. The Property Owner was confused by the tax notice. The County's representative seemingly acknowledged that the notice could be confusing, and indicated he would inquire about making the notices clearer. The Commission finds the multiple deadlines on the tax notice to be an "extraordinary and unanticipated" circumstance that is considered good cause to extend the deadline. The County's Late Tax Relief Petition identified a number of circumstances that may support extending the application deadline to December 31st, and included "[e]xtraordinary and unanticipated circumstances occurring during the prescribed time period for filing the tax relief application and no co-owner of the property was capable of filing a tax relief application." The Commission notes that this language is similar to that set forth in Administrative Rule R884-24P-66(12)<sup>2</sup>, which sets forth the circumstances for which a county board of equalization

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<sup>1</sup> The Commission notes that September 1 is the deadline for filing applications for tax relief, and that September 15 is the deadline for filing an appeal based on the valuation or equalization of a property.

<sup>2</sup> (12) Except as provided in Subsection (14), a county board of equalization shall accept an application to appeal the valuation or equalization of a property owner's real property that is filed after the time period prescribed by Subsection 59-2-1004(3)(a) if any of the following conditions apply:

shall accept a late filed valuation or equalization appeal. While not directly applicable in the instant case, it does provide some guidance as to circumstances that may be considered “good cause” to extend the deadline to file a tax relief application. As the tax notice was confusing as to which date by which the tax application needed to be filed, there was no co-owner of the Property Owner’s property to file the application, and the Property Owner filed the application prior to the September 15 deadline she believed to be correct, the deadline should be extended to September 15, 2023 for the Property Owner’s tax relief application.

The Commission notes that Utah Code Ann. §59-2-1217 provides 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.” The Commission finds that in the instant case, the deadline was extended to September 15, 2023, the Property Owner’s application was filed within the deadline extended under Utah Code Ann. §59-2-1220, and thus the Property Owner’s appeal is properly before the Commission. The County’s representative indicated that it appeared that the Property Owner qualified for both circuit breaker tax relief and an abatement.<sup>3</sup> This matter should be remanded to the County for a review of the Property Owner’s application for any tax relief or abatement programs for which she may qualify.

Jan Marshall  
Administrative Law Judge

#### DECISION AND ORDER

Based on the foregoing, the Commission finds the Property Owner’s application for Circuit Breaker Tax Relief for the 2023 tax year was timely filed within the extended filing deadline. The matter is remanded to the County to review the Property Owner’s application for tax relief, including whether good cause exists to extend the filing deadline for an abatement and

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(a) During the period prescribed by Subsection 59-2-1004(3)(a), the property owner was incapable of filing an appeal as a result of a medical emergency to the property owner or an immediate family member of the property owner, and no co-owner of the property was capable of filing an appeal.

(b) During the period prescribed by Subsection 59-2-1004(3)(a), the property owner or an immediate family member of the property owner died, and no co-owner of the property was capable of filing an appeal.

(c) The county did not comply with the notification requirements of Section 59-2-919.1.

(d) A factual error is discovered in the county records pertaining to the subject property.

(e) The property owner was unable to file an appeal within the time period prescribed by Subsection 59-2-1004(3)(a) because of extraordinary and unanticipated circumstances that occurred during the period prescribed by Subsection 59-2-1004(3)(a), and no co-owner of the property was capable of filing an appeal.

<sup>3</sup> The Commission notes that Utah Code Ann. §59-2-1804, the statutory provision that governs an application for tax deferral or tax abatement, also has a filing deadline of September 1. Subsection (1)(b) provides that if a county finds that good cause exists, the county may extend that deadline to December 31.

whether the Taxpayer is eligible for abatement under Utah Code Ann. §59-2-1804. It is so ordered.

This decision does not limit a party's right to a Formal Hearing. However, this Decision and Order will become the Final Decision and Order of the Commission unless any party to this case files a written request within thirty (30) days of the date of this decision to proceed to a Formal Hearing. Such a request shall be mailed, or emailed, to the address listed below and must include the Petitioner's name, address, and appeal number:

Utah State Tax Commission  
Appeals Division  
210 North 1950 West  
Salt Lake City, Utah 84134

or emailed to:

[taxappeals@utah.gov](mailto:taxappeals@utah.gov)

Failure to request a Formal Hearing will preclude any further appeal rights in this matter.

DATED this \_\_\_\_ day of \_\_\_\_, 2024.

John L. Valentine  
Commission Chair

Michael J. Cragun  
Commissioner

Rebecca L. Rockwell  
Commissioner

Jennifer N. Fresques  
Commissioner