

APPEAL # 23-1626

TAX TYPE: LOW INCOME ABATEMENT

TAX YEAR: 2023

DATE SIGNED: 08/29/2025

COMMISSIONERS: J. VALENTINE, R. ROCKWELL, M. CRAGUN AND J. FRESQUES

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER, Petitioner, v. COUNTY-1 COUNTY COUNCIL, COUNTY-1 COUNTY, STATE OF UTAH, Respondent.	FINDINGS OF FACT, CONCLUSIONS OF LAW, AND FINAL DECISION Appeal No. 23-1626 Parcel No: ##### Tax Type: Low Income Abatement¹ Tax Year: 2023 Judge: Phan
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Presiding:

Jennifer N. Fresques, Commissioner

Jane Phan, Administrative Law Judge

Appearances:

For Petitioner: TAXPAYER, Property Owner

For Respondent: RESPONDENT'S REP-1, Tax Administration Supervisor,
COUNTY-1 County

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for a Formal Hearing on March 11, 2025, in accordance with Utah Code §59-2-1804(5), §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

1. Petitioner ("Property Owner") brings this appeal from the decision of the COUNTY-1 County Council ("County") to deny the Property Owner's application for low

¹ The low income abatement is authorized in Utah Code Title 59, Chapter 2, Part 18, Tax Deferral and Tax Abatement and is commonly referred to as the 'indigent abatement'.

income abatement for tax year 2023. The low income abatement is authorized in Utah Code Title 59, Chapter 2, Part 18, Tax Deferral and Tax Abatement.

2. As of DATE, the Property Owner was ##### years old. The Property Owner had been determined to be disabled by the Social Security Administration since YEAR. She was receiving disability payments from the Social Security Administration because of her disability. However, she was not able to provide a letter from the Social Security Administration stating they had determined she was disabled until after the County had issued its decision denying her application.

3. The Property Owner was the owner of the subject property for all of tax year 2023. The Property Owner resided in the subject residence during all of tax year 2023, and it was her primary and only residence. The Property Owner was the only individual residing in the subject property in 2023.

4. The amount of the tax due for tax year 2023 was \$\$\$\$\$.

5. On DATE, the Property Owner submitted her bank statements to the County and the County responded back to the Property Owner via email dated DATE, in which the County acknowledged the submission to be a request for the low income abatement, but instructed the Property Owner that she needed to file the actual application form and the deadline to submit the application was DATE. There was in the file a Form TC-90CY Low-Income Abatement and Homeowner's Tax Credit Application marked received by the County on DATE, and also signed on that date by the Property Owner. On that application form, the Property Owner had filled out that her only source of income had been \$\$\$\$\$ listed on the line for Social Security payments and \$\$\$\$\$ in interest income.

6. There was some email correspondence beginning on DATE, between PERSON-1, of COUNTY-1 County Tax Administration, and the Property Owner regarding what documentation the Property Owner needed to submit. Additionally on that day, the County mailed a letter to the Property Owner informing the Property Owner that some additional information was needed to “verify your income eligibility for the 2023 tax year.” The letter specifically requested that the Property Owner provide the “2023 TC-90CY Low-income Abatement and Homeowners Tax Credit Application”² and the “COUNTY-1 County Indigent/Hardship Application.” The letter stated the information needed to be submitted “10 calendar days from the date of this notice” or the request would be dismissed. On DATE, another email was sent to the Property Owner asking the Property Owner to provide a letter from her

² It appears the Property Owner had filed this on DATE, with the County as noted in the finding above.

physician stating that her “SSA-1099” was due to disability. This email also stated, “Lastly, I would just like to remind you that our deadline for all applications is DATE. Unfortunately, if we don’t have the supporting documents by then, we will not be able to review your application.” The Property Owner responded via email on that same day, DATE, stating that her Form 1099 came from SSDI, not SSA, and asking for clarification because she had been told by someone else at the County that she would not be required to provide that information.

7. On DATE, the County issued a Notice of Intent to Dismiss Letter, telling the Property Owner that they would dismiss her application unless she provided specified additional information by 5:00 pm on DATE.

8. On DATE, the County issued a decision letter notifying the Property Owner that because she had not submitted the requested information, “your application for low income property tax abatement has been denied.”³ This letter informed the Property Owner that she could appeal the decision to the Utah State Tax Commission.

9. The Property Owner submitted the additional information on DATE, via email. Included in this packet was the completed COUNTY-1 County Indigent/Hardship Application, Low-Income Abatement and Homeowner’s Tax Credit Application, Affidavit of Ownership, and the completed Statement of Household Assets. On the Statement of Household Assets the Property Owner had listed that she had \$\$\$\$ in cash or in checking accounts and an amount that looked like \$\$\$\$ in savings accounts, but the writing was very unclear. It also listed \$\$\$\$ in a 401K, 457 or IRA account, and \$\$\$\$ on the line for balances on an annuity or mutual funds account. On her Statement of Household Assets, she listed her house with a value of \$\$\$\$ as an asset and listed no monthly mortgage payments. As liabilities, she listed a motor vehicle payment of \$\$\$\$\$, insurance of \$\$\$\$\$, utilities of \$\$\$\$\$ and \$\$\$\$\$ in household items.

10. Additionally, on DATE, the Property Owner submitted a letter from her doctor, in which the doctor stated that the Property Owner was disabled and that the doctor expected the “disability to be lifelong.” She also provided a completed Letter of Hardship, which explained that she had multiple sclerosis, rheumatoid arthritis and had recently been treated for breast cancer, among other medical issues. This letter explained that her only income was her Social Security disability income.

³ Although the County had stated in its DATE letter an intent to “dismiss” the appeal, the DATE decision letter instead “denied” the appeal and the subsequent decision letter issued by the County on DATE clarified that the decision issued was a denial, rather than a dismissal. If an appeal is dismissed, the Commission’s review of the County’s decision is limited to whether the dismissal was proper. In contrast, if an appeal is denied, the Commission reviews the County’s decision on the merits. See Utah Admin. Rule R861-1A-9 (5) & (7).

11. The receipt of all the DATE, documents was acknowledged by the County via an email from PERSON-1 to the Property Owner dated DATE. In this email, PERSON-1 stated, “We have received your supporting documents via email on DATE. However, the dismissal date has passed and we are no longer asking for any supporting documents.” The Property Owner responded by email on DATE, explaining the reason for the delay being that she had been in the hospital and ill and the email from the County had told her the deadline was DATE. She also explained via email on DATE, that she was unable to get her physical mail because she was ill and her mailbox is “several blocks away.”

12. On DATE, the Property Owner’s son submitted a letter in response to a question from the County. Her son stated that his mother had taken out a loan against her home so that he could purchase equipment to start a business, and that he made payments to her from his business monthly in the amount of \$\$\$\$\$, which his mother then used to pay off the loan.

13. It appears that the County reviewed the additional information that the Property Owner had submitted on DATE, because the County issued a second letter of denial that was dated DATE. This letter also informed the Property Owner that her request had been denied and told her that she could appeal to the Tax Commission. This second denial letter stated:

In the meeting held by the Cache County Council members on 11/28/2024 (sic), your application for indigent property tax abatement was denied under Utah State Tax Law UCA 59-2-1801. An individual is not eligible for an indigent abatement defined in Section 59-2-1801 unless: 59-2-1801(b) the household income is less than that certified for a homeowner's tax credit described in 59-2-1208(1); and 59-2-1801 (a)(ii)(A) the county finds that extreme hardship would prevail if the grants were not made; or 59-2-1801(a)(ii)(B) the person has a disability. In addition, the burden of proof is on the applicant to provide all income verification requested by the county to establish eligibility according to USTC Standard 3.

14. The Property Owner appealed the County’s decision to the Utah State Tax Commission, which is the subject of this Formal Hearing. After filing the appeal to the Utah State Tax Commission, the Property Owner submitted some additional documentation. She had finally been able to obtain a letter from the Social Security Administration. This letter was dated DATE, and explained, “You asked us for information from your record.” It then explained, “We found that you became disabled under our rules on DATE.” The Property Owner also provided a copy of her SSA-1099 for tax year YEAR, which stated her total benefits for that year had been \$\$\$\$\$. She also provided a screenshot of three patient bills that were unpaid. They were all for a “visit date” on DATE, and totaled \$\$\$\$\$.

15. At the hearing, based on the letter from Petitioner’s son, the County’s representative stated that it appeared that the income from her son’s business in the amount of

should be excluded from the calculation of the Property Owner's household income. Based on the evidence contained in the letter from the Property Owner's doctor, as well as the letter from the Social Security Administration, it was also clear that the ##### paid to the Property Owner was for Social Security disability payments and should, therefore, be excluded from her household income. The County acknowledged at the hearing that Social Security disability income is excluded from household income.

16. The County's representative explained at the hearing, however, that it was the County's position that because the Property Owner had not submitted the documentation prior to the time that the County had issued its final decision to deny the Property Owner's application, the denial should be upheld. The County also pointed to a prior Tax Commission decision, *Utah State Tax Commission, Initial Hearing Order, Appeal No. 16-1828 (7/06/2017)*, which concluded that the County had discretion to determine who received the low income abatement.

17. At the Formal Hearing, the Property Owner explained how difficult it had been for her to try to comply with all of the County's requests and the fact that she had been given a different deadline via the email from the County than the deadline the County had stated in the letters. She stated that the process had been difficult and obtrusive.

APPLICABLE LAW

Utah Code Ann. §59-2-103(2) (2023)⁴ 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.

Utah Code Ann. Title 59, Chapter 2, Part 18, Tax Deferral and Tax Abatement, provides for a low income abatement for low income or indigent individuals under Utah Code Ann. §59-2-1803 as follows:

- (1) In accordance with this part, a county may remit or abate the taxes of an indigent individual:
 - (a) if the indigent individual owned the property as of January 1 of the year for which the county remits or abates the taxes; and
 - (b) in an amount not more than the lesser of:
 - (i) the amount provided as a homeowner's credit for the lowest household income bracket as described in Section 59-2-1208; or
 - (ii) 50% of the total tax levied for the indigent individual for the current year.

⁴ This decision cites to and is applying the substantive law in effect for tax year 2023.

- (2) A county that grants an abatement to an indigent individual shall refund to the indigent individual an amount that is equal to the amount by which the indigent individual's property taxes paid exceed the indigent individual's property taxes due, if the amount is at least \$1.

Utah Code Ann. §59-2-1801 defines "indigent individual" as the following:

- (7) "Indigent individual" means a poor individual as described in Utah Constitution, Article XIII, Section 3, Subsection (4), who:
 - (a) (i) is at least 65 years old; or
(ii) is less than 65 years old and: (A) the county finds that extreme hardship would prevail on the individual if the county does not defer or abate the individual's taxes; or (B) the individual has a disability;
 - (b) has a total household income, as defined in Section 59-2-1202, of less than the maximum household income certified to a homeowner's credit described in Section 59-2-1208;
 - (c) resides for at least 10 months of the year in the residence that would be subject to the requested abatement or deferral; and
 - (d) cannot pay the tax assessed on the individual's residence when the tax becomes due.

An application for the low income abatement is to be filed by September 1, under Utah Code §59-2-1804 as follows:

- (1)(a) Except as provided in Subsection (1)(b) or (2), an applicant for deferral or abatement for the current tax year shall annually file an application on or before September 1 with the county in which the applicant's property is located.
- (b) If a county finds good cause exists, the county may extend until December 31 the deadline described in Subsection (1)(a).
- (c) An indigent individual may apply and potentially qualify for deferral, abatement, or both.
- (2)(a) A county shall extend the default application deadline by one additional year if the applicant had been approved for a deferral under this part in the prior year; or
- (b) the county determines that:
 - (i) the applicant or a member of the applicant's immediate family had an illness or injury that prevented the applicant from filing the application on or before the default application deadline;
 - (ii) a member of the applicant's immediate family died during the calendar year of the default application deadline;
 - (iii) the failure of the applicant to file the application on or before the default application deadline was beyond the reasonable control of the applicant; or
 - (iv) denial of an application would be unjust or unreasonable.
- (3)(a) An applicant shall include in an application a signed statement that describes the eligibility of the applicant for deferral or abatement.

....

Utah Code Ann. §59-2-1202 provides the following definitions for purposes of the homeowner's credit as follows:

- (6) "Household" means the association of individuals who live in the same dwelling, sharing the dwelling's furnishings, facilities, accommodations, and expenses.
- (7)(a) Except as provided in Subsection (7)(b), "household income" means all income received by all members of a claimant's household in:
 - (i) for a claimant who owns a residence, the calendar year preceding the calendar year in which property taxes are due; or
 - (ii) for a claimant who rents a residence, the year for which a claim is filed.
- (b) "Household income" does not include income received by a member of a claimant's household who is:
 - (i) under the age of 18; or
 - (ii) a parent or a grandparent, through blood, marriage, or adoption, of the claimant or the claimant's spouse.
- (8)(a) "Income" means the sum of:
 - (i) federal adjusted gross income as defined in Section 62, Internal Revenue Code; and
 - (ii) nontaxable income.
- (b) "Income" does not include:
 - (i) aid, assistance, or contributions from a tax-exempt nongovernmental source;
 - (ii) surplus foods;
 - (iii) relief in kind supplied by a public or private agency;
 - (iv) relief provided under this part or Part 18, Tax Deferral and Tax Abatement; or
 - (v) Social Security Disability Income payments received under the Social Security Act.
- (9) "Nontaxable income" means amounts excluded from adjusted gross income under the Internal Revenue Code, including:
 - (a) capital gains;
 - (b) loss carry forwards claimed during the taxable year in which a claimant files for relief under this part or Part 18, Tax Deferral and Tax Abatement;
 - (c) depreciation claimed pursuant to the Internal Revenue Code by a claimant on the residence for which the claimant files for relief under this part or Part 18, Tax Deferral and Tax Abatement;
 - (d) support money received;
 - (e) nontaxable strike benefits;
 - (f) cash public assistance or relief;
 - (g) the gross amount of a pension or annuity, including benefits under the Railroad Retirement Act of 1974, 45 U.S.C. Sec. 231 et seq., and veterans disability pensions;
 - (h) except for payments described in Subsection (8)(b)(v), payments received under the Social Security Act;
 - (i) state unemployment insurance amounts;
 - (j) nontaxable interest received from any source;
 - (k) workers' compensation;

- (l) the gross amount of "loss of time" insurance; and
 - (m) voluntary contributions to a tax-deferred retirement plan.
- ...

Utah Code Ann. §59-2-1208 sets out the income limits applicable to the low income abatement 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:

If household income is	Homeowner's credit
\$0 -- \$11,785	\$1,027
\$11,786 -- \$15,716	\$896
\$15,717 -- \$19,643	\$768
\$19,644 -- \$23,572	\$575
\$23,573 -- \$27,503	\$448
\$27,504 -- \$31,198	\$256
\$31,199 -- \$34,666	\$126

(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 2020.⁵

Utah Admin. Rule R865-9I-34(2) and (3) provides additional clarification on what constitutes "nontaxable income" for purposes of determining "household income" pursuant to Utah Code Ann. §59-2-1202 as follows:

2. "Nontaxable income" includes:
 - a. the amount of a federal child tax credit received under Section 24 of the Internal Revenue Code that exceeded the taxpayer's federal tax liability; and
 - b. the amount of a federal earned income credit received under Section 32 of the Internal Revenue Code that exceeded the taxpayer's federal tax liability.
3. "Nontaxable income" does not include:
 - a. federal tax refunds;
 - b. the amount of a federal child tax credit received under Internal Revenue Code Section 24 that did not exceed the taxpayer's federal tax liability;
 - c. the amount of a federal earned income credit received under Internal Revenue Code Section 32 that did not exceed the taxpayer's federal tax liability;
 - d. payments received under a reverse mortgage;
 - e. payments or reimbursements to senior program volunteers under United States Code Title 42, Section 5058; and
 - f. gifts and bequests.

⁵ For tax year 2023, the household income maximum limit was \$38,369 for the low income abatement.

Applicants have the right to appeal decisions of the county regarding the low income abatement as described in Utah Code §59-2-1804(5), which states:

If an applicant is dissatisfied with a county's decision on the applicant's application for deferral or abatement, the applicant may appeal the decision to the commission in accordance with Section 59-2-1006.

Utah Code §59-2-1006 as in effect for tax year 2023 provided as follows:

(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:

(a) 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; and

(b) if the county assessor valued the property in accordance with Section 59-2-301.8 and the taxpayer intends to contest the value of personal property located in a multi-tenant residential property, as that term is defined in Section 59-2-301.8, submitting a signed statement of the personal property with the notice of appeal. . . .

(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.

Utah Admin. Rule R861-1A-9 provides procedures for when a decision of a county board of equalization is appealed to the Utah State Tax Commission pursuant to Utah Code Sec. 59-2-1006. Utah Admin. Rule R861-1A-9 provides in relevant part:

(6)

(a) The commission shall consider the facts and evidence presented to the commission, including facts and evidence presented by a party that was submitted to the county board.

(b) A party may raise a new issue before the commission.

A party claiming an exemption has the burden of proof, and must demonstrate facts to support the application of the exemption. *See Butler v. State Tax Comm'n*, 367 P.2d 852, 854 (Utah 1962). Further, in *Corporation of the Episcopal Church in Utah v. Utah State Tax Comm'n*, 919 P.2d 556 (Utah 1996), the Court stated, "[t]he burden of establishing the exemption lies with the entity claiming it, although that burden must not be permitted to frustrate the exemption's objectives."

CONCLUSIONS OF LAW

1. The County's decision to deny the Property Owner's application for the low income abatement is appealable to the Utah State Tax Commission pursuant to Utah Code Ann. §59-2-1804(5) which states, "If an applicant is dissatisfied with a county's decision on the applicant's application for deferral or abatement, the applicant may appeal the decision to the commission in accordance with Section 59-2-1006." Utah Code §59-2-1006 was revised to provide that appeals of tax relief decisions made by county councils under designated decision-making may be appealed to the State Tax Commission.

2. Based on Utah law, all tangible taxable property is to be "assessed and taxed at a uniform and equal rate on the basis of its fair market value . . . unless otherwise provided by law" pursuant to Utah Code Ann. §59-2-103(2).

3. The law provides various exemptions, abatements, and tax relief, including the low income abatement at issue in this appeal. Utah Code Ann. §59-2-1803 provides that a county may remit or abate a portion of the taxes of an "indigent individual."

4. "Indigent individual" is defined at Utah Code Ann. §59-2-1801(7) to mean "a poor individual as described in Utah Constitution, Article XIII, Section 3, Subsection (4), who: (a) (i) is at least 65 years old; or (ii) is less than 65 years old and: (A) the county finds that extreme hardship would prevail on the individual if the county does not defer or abate the individual's taxes; or (B) the individual has a disability" and meets some additional requirements set out in Subsection 59-2-1801(7)(b)-(d).

5. In this appeal, the Property Owner is less than ##### years old but it was her position that she was an individual that has a disability. There is not a Utah statutory definition of an individual that "has a disability" in Title 59, Chapter 2, Part 18, Tax Deferral and Tax Abatement. The Commission notes that the Utah Supreme Court has stated, "When examining the statutory language we assume the legislature used each term advisedly and in accordance with its ordinary meaning." *In the Interest of Z.C.*, 165 P.3d 1206 (Utah 2007). Prior to this Formal Hearing, the Property Owner provided evidence that the Social Security Administration had found her to be disabled and she is receiving Social Security disability payments, which is her primary source of income. Without a statutory definition to the contrary, someone who has been found to be disabled by the Social Security Administration meets the ordinary meaning of the phrase individual that "has a disability." Therefore, the Property Owner would be considered to be an individual that has a disability and could have qualified for the abatement if she had met the other requirements of Utah Code Ann. §59-2-1801(7).

6. The other requirements of Utah Code Ann. §59-2-1801(7) are that the individual “(b) has a total household income, as defined in Section 59-2-1202, of less than the maximum household income certified to a homeowner's credit described in Section 59-2-1208; (c) resides for at least 10 months of the year in the residence that would be subject to the requested abatement or deferral; and (d) cannot pay the tax assessed on the individual's residence when the tax becomes due.”

7. “Household income” for purposes of Utah Code Ann. §59-2-1801(7)(b) is defined at Utah Code Ann. §59-2-1202(7)-(9) and specifically excludes Social Security Disability Income payments received under the Social Security Act. For tax year 2023, the income limit was \$\$\$\$\$ and the Property Owner was clearly under that limit. In fact, it appears her “household income” as that is defined in Utah Code Ann. §59-2-1202 was \$0. Additionally, the Property Owner had resided for the entire year at the subject property, so met the Utah Code Ann. §59-2-1801(7)(c) requirement that the Property Owner resides for at least 10 months of the year in the residence that would be subject to the abatement.

8. An additional requirement to qualify for a low income abatement is found in Utah Code Ann. §59-2-1801(7)(d), which states that to qualify an individual “cannot pay the tax assessed on the individual's residence when the tax becomes due.” At the time the Property Owner submitted her application, she had sufficient money in her checking account or in her savings account to pay the tax due. She also had additional money in other accounts, although that may have been more difficult for her to access. Further, she had a considerable amount of equity in the subject property. The Property Owner had provided that she owed \$\$\$\$\$ in medical bills at that time, but based on the account balances, the Tax Commission finds that the Property Owner could have paid “the tax assessed” on the subject property “when the tax becomes due.”⁶

9. The County argued that its denial should be upheld because the Property Owner had not submitted all of the requested information at the time the County issued its decisions and also that the County had discretion to make a decision in this matter, citing to *Utah State Tax Commission Initial Hearing Order, Appeal No. 16-1828* (7/06/2017). However, the facts in *Appeal No. 16-1828* were different from the facts in this matter because in that appeal the petitioner had been under the age of ##### but was not an individual with a disability. At issue in

⁶ This requirement is one of the significant differences between the low income abatement provisions and the homeowner's credit (also known as the “circuit breaker” credit) tax relief provisions. The homeowner's credit does not take into consideration whether or not the property owner has the ability to pay based on money in their savings or other accounts. However, in order to qualify for the homeowner's credit, the property owner needs to be at least 66 or 67 years of age, depending on when the property owner was born.

Appeal No. 16-1828 was whether the property owner met the requirement of Utah Code Ann. §59-2-1801(7)(a)(ii)(A) that the “county finds that extreme hardship would prevail.” In this matter, whether the Property Owner would experience extreme hardship is not at issue because extreme hardship does not need to be established under the statute if an individual has a disability. Regardless, the Property Owner does not qualify for the low income abatement because the property owner has not met the requirement of Utah Code Subsection 59-2-1801(7)(d) that the Property Owner “cannot pay the tax assessed on the individual’s residence when the tax becomes due.” Thus, the Tax Commission does not further analyze the multiple deadlines given by the County to the Property Owner, or the multiple decisions, which undoubtedly made the process more confusing and difficult for the Property Owner to follow.

Based on the evidence presented in this matter and the applicable law, the Property Owner did not qualify for the low income abatement for tax year 2023 on the basis that she did not meet the requirement at Utah Code Ann. §59-2-1801(7)(d) regarding inability to pay the taxes.

Jane Phan
Administrative Law Judge

DECISION AND ORDER

Based on the foregoing the Tax Commission finds that the Property Owner does not qualify to receive the low income abatement for tax year 2023 and denies Petitioner’s appeal. It is so ordered.

DATED this _____ day of _____, 2025.

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.