

APPEAL # 25-141
TAX TYPE: PROPERTY TAX/LOCALLY ASSESSED
TAX YEAR: 2024
DATE SIGNED: 08/14/2025
COMMISSIONERS: R. ROCKWELL, M. CRAGUN AND J. FRESQUES
EXCUSED: J. VALENTINE

BEFORE THE UTAH STATE TAX COMMISSION

PETITIONER-1 AND PETITIONER-2, Petitioners, v. BOARD OF EQUALIZATION OF COUNTY-1, STATE OF UTAH, Respondent.	ORDER ON COUNTY’S DENIAL OF LATE FILED APPEAL Appeal No. 25-141 Parcel Nos. #####, #####, #####, ##### Tax Type: Property Tax/Locally Assessed Tax Year: 2024 Judge: Phan
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Presiding:

Jane Phan, Administrative Law Judge

Appearances:

For Petitioners: PETITIONER-2, Property Owner
PETITIONER-1, Property Owner
For Respondent: RESPONDENT’S REP-1, Chief Deputy Assessor, COUNTY-1

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for a Hearing on County’s Denial¹ of the appeal for late filing, on July 31, 2025, in accordance with Utah Code Ann. §59-2-1006 and §63G-4-201 et seq. Petitioners (“Property Owners”) failed to file their tax year 2024 property tax appeal to the County Board of Equalization for the above listed parcels by the DATE deadline for that tax year, which was the deadline to file an appeal pursuant to Utah Code Sec. 59-2-1004.² The Property Owners submitted their appeal late, on DATE. The County Board of Equalization issued its decision on DATE, in which the

¹ Technically, it appears that the County dismissed the appeal for late filing, but had used the term “denial” in its decision. Because the County did not make a determination regarding the value or exemption based on the merits, the Commission is treating the County’s decision as a dismissal of a late filed appeal.

² The deadline for filing an appeal of the valuation or equalization of property is generally September 15 of each year. However, if September 15 falls on a Saturday, Sunday, or legal holiday, the deadline is the next business day. For 2024, September 15 fell on a Sunday, so the deadline for filing an appeal was September 16, 2024.

County did not review the merits of the appeal, and instead summarily denied the request as a late appeal. The Property Owners timely submitted an appeal of the County's decision to the Utah State Tax Commission, and whether or not the County properly dismissed the appeal for being late is the issue before the Tax Commission in this hearing.

APPLICABLE LAW

Utah Code Ann. §59-2-1004(3) provides that the time to file an appeal to the county board of equalization is generally September 15th of the year at issue, as set forth below in pertinent part:

- (a) Except as provided in Subsection (3)(b) and for purposes of Subsection (2), a taxpayer shall make an application to appeal the valuation or the equalization of the taxpayer's real property on or before the later of:
 - (i) September 15 of the current calendar year; or
 - (ii) the last day of a 45-day period beginning on the day on which the county auditor provides the notice under Section 59-2-919.1.
- (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission shall make rules providing for circumstances under which the county board of equalization is required to accept an application to appeal that is filed after the time period prescribed in Subsection (3)(a).

The Commission has promulgated Administrative Rule R884-24P-66 to establish the circumstances under which a county board of equalization may accept an appeal that has been filed after the statutory deadline, as follows in relevant part:

- (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 last day of the appeal period if:
 - (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 during or within a reasonable time before the appeal period, and no co-owner of the property was capable of filing an appeal;
 - (b) the property owner or an immediate family member of the property owner died during or within a reasonable time before the appeal period, 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; or
 - (e) the property owner was unable to file an appeal within the appeal period because of extraordinary and unanticipated circumstances that occurred during or within a reasonable time before the appeal period and no co-owner of the property was capable of filing an appeal.
- (13) A county board of equalization shall make a determination as to whether to accept an application to appeal the valuation or equalization of a property owner's real property that is filed after the last day of the appeal period.
 - (b) A county board of equalization shall prepare its decision in writing, stating the reasons and statutory basis for the decision.

(c) An appeal of a county board of equalization decision under this Subsection (13) to the commission is as provided in Sections 59-2-1006 and R861-1A-9.

(14) Appeals accepted under Subsection (12)(d) shall be limited to correction of the factual error and any resulting changes to the property's valuation.

(15) Subsection (12) applies only to appeals filed for a tax year for which the treasurer has not made a final annual settlement under Section 59-2-1365.

“Factual error” is defined at Utah Admin. Rule R884-24P-66 as follows:

(1) As used in this section: . . .

(b)(i) "Factual error" means an error described in Subsection (1)(b)(ii):

(A) that is objectively verifiable without the exercise of discretion, opinion, or judgment;

(B) that is demonstrated by clear and convincing evidence; and

(C) the existence of which is recognized by the taxpayer and the county assessor.

(ii) Subject to Subsection (1)(b)(iii), "factual error" includes an error:

(A) that is a mistake in the description of the size, use, or ownership of a property;

(B) that is a clerical or typographical error in reporting or entering the data used to establish valuation or equalization;

(C) that is an error in the classification of a property that is eligible for a property tax exemption under Section 59-2-103;

(D) in valuing property that is not in existence on the lien date; or

(E) in assessing property more than once, or by the wrong assessing authority.

(iii) "Factual error" does not include:

(A) an alternative approach to value;

(B) a change in a factor or variable used in an approach to value;

(C) an adjustment to a valuation methodology; or

(D) an assertion of an error in the classification of property as residential property eligible to receive a residential exemption if:

(I) an application for the residential exemption is required under Section 59-2-103.5; and

(II) the application described in Subsection (1)(b)(iii)(D)(I) was not timely filed.

DISCUSSION

If a property owner disagrees with the assessed value of their property, the law puts the responsibility on the property owner to file a property tax appeal by the statutory deadline. Every year the County mails the valuation notice by July 22. The valuation notice explains the assessed value, proposed tax amount and whether property is assessed as primary or nonprimary. It also states the deadline to file an appeal and provides appeal instructions. Every year the deadline to file an appeal for that year pursuant to Utah Code Subsection 59-2-1004(3), is generally September 15. For tax year 2024, the deadline was extended to September 16, 2024, because September 15 fell on a weekend. These dates are set by statute and are the same dates every year, so a property owner should expect to receive the valuation notice by the end of July. If a property owner does not receive the valuation notice they can contact the County for a copy or obtain a copy online. For any year that a property owner disagrees with the assessed value, it is the property owner's responsibility to file an appeal by the statutory deadline for

that year. See Utah Code Subsection 59-2-1004(3). This places the burden on the property owner to review the assessment and file an appeal by the statutory deadline when warranted. In this matter, the Property Owner failed to file a Utah Code Sec. 59-2-1004 appeal for tax year 2024 to the County Board of Equalization by September 16, 2024.

As established by administrative rule, an extension of the appeal deadline to March 31 of the following year may be allowed under limited circumstances, if certain requirements have been met. Utah Admin. Rule R884-24P-66(12) was adopted to provide the criteria under which a late filed appeal may be allowed. At the hearing, the Property Owners explained that they did not see their valuation notices for the parcels at issue because they were out of town for a few weeks in July and had asked their neighbor to get their mail for them. They stated at the hearing that their neighbor never gave them the tax notices and they did not know about the tax increases until they received the tax bills, which were mailed in DATE. There is no basis under Rule 66(12) for a late appeal due to nonreceipt of the valuation notices, unless the Property Owner established a clerical or typographical error on the part of the County, which was not established in this matter.

However, during the hearing some additional facts came to light about the property, and why the tax amount had increased so much for tax year 2024. The County's representative agreed that there had been an error in the classification of some parcels in regards to the application of the primary residential exemption. The parcels at issue are a residence and additional yard space for the residence, which in total are less than one acre. The Property Owners stated that they had purchased the residence for their adult son who has a disability. At the hearing, the County's representative recognized there had been a factual error in regards to the primary residential exemption and he agreed that matter should be remanded back to the County to review the late appeal based on factual error.

DECISION AND ORDER

After reviewing the information in this matter, the County Board of Equalization should be reconvened on the basis of factual error pursuant to Utah Code Subsection 59-2-1004(3) and Utah Admin. Rule R884-24P-66(12)(d). However, pursuant to Utah Admin. Rule R884-24P-66(14), the County's review is limited to the correction of the factual error and any resulting changes to the assessment based on that correction. It is so ordered.

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[Signatures Appear on the Following Page]

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.