

APPEAL # 22-956
 TAX TYPE: PROPERTY TAX/ LOCALLY ASSESSED
 TAX YEAR: 2021
 DATE SIGNED: 07/13/2022
 COMMISSIONERS: M. CRAGUN, R. ROCKWELL, J. FRESQUES
 EXCUSED: J. VALENTINE

BEFORE THE UTAH STATE TAX COMMISSION	
<p> PROPERTY OWNER-1 AND PROPERTY OWNER-2, <div style="text-align: center;">Petitioners,</div> v. BOARD OF EQUALIZATION OF COUNTY-1, STATE OF UTAH, <div style="text-align: center;">Respondent.</div> </p>	<p>ORDER OF DISMISSAL</p> <p> Appeal No. 22-956 Parcel No. ##### Tax Type: Property Tax / Locally Assessed Tax Year: 2021 Judge: Phan </p>

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission by the Request for Redetermination of County Board of Equalization Decision (appeal), filed by Petitioners (“Property Owners”) on May 11, 2022. The COUNTY-1 Board of Equalization had issued its decision on April 7, 2022 for the above parcel. As the appeal had been filed after the thirty-day statutory deadline provided at Utah Code Sec. 59-2-1006, an Order to Show Cause why the appeal should not be dismissed was issued on May 31, 2022. Property Owners filed their response to the Order to Show Cause on June 20, 2022. The County did not file a reply to the Property Owner’s response.

APPLICABLE LAW

Utah Code Sec. 59-2-1006 provides a property owner the right to appeal a decision of the County Board of Equalization to the Utah State Tax Commission, but also provides the following deadline:

(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.

DISCUSSION

The deadline to file an appeal of a County Board of Equalization decision is set by statute at Utah Code Sec. 59-2-1006, which provides that a property owner dissatisfied with the decision of the County Board of Equalization may file an appeal to the Tax Commission, but it also provides that the appeal must be filed within thirty-days from the date of the decision of the County Board of Equalization. This is a jurisdictional requirement and generally the Commission does not have jurisdiction over an appeal of a decision of the County Board of Equalization unless this deadline has been met. Additionally, there is no statutory basis to extend this deadline even if good cause had been shown by the Property Owners.

In its response to the Order to Show Cause, the Property Owners explained the reason for missing the appeal deadline was due to being out of the country during the month of MONTH and upon returning to Utah, becoming ill with coronavirus. The Property Owners further discussed in their response their disagreement with the valuation of the subject property and the inequity of other parcels in the subject neighborhood.

Upon review of the Property Owners' submissions, there is not a basis to allow this late filed appeal. The Property Owners' appeal was not filed until after the deadline set by Utah Code §59-2-1006 had expired. This language is not discretionary and there is no statutory provision for extension of this deadline, even if good cause had been shown. The Tax Commission has concluded in prior appeals it would be appropriate to allow a late filed appeal only where the petitioner established that an action on the part of the County or the Tax Commission had deprived them of due process rights, including the ability to file an appeal timely. The Property Owners failed to do so in this matter and this appeal should, therefore, be dismissed. Additionally, the Property Owners argued they were unable to file the appeal due to being ill with coronavirus. However, there has been no legislation to provide the Tax Commission authority to extend appeal deadlines due to the COVID-19 pandemic and the Tax Commission does not have authority to do so absent action by the Utah Legislature. In fact, there have been a number of prior appeals where the taxpayer missed deadlines because of complications that arose from COVID-19 and the

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Tax Commission has concluded that absent legislation it does not have authority to extend the deadlines for that reason.¹

ORDER

Based upon the foregoing, the Property Owners' appeal in this matter is dismissed. It is so ordered.

DATED this _____ day of _____, 2022.

John L. Valentine
Commission Chair

Michael J. Cragun
Commissioner

Rebecca L. Rockwell
Commissioner

Jennifer N. Fresques
Commissioner

Notice of Appeal Rights: If you disagree with this order you have twenty (20) days after the date of this order to file a Request for Reconsideration with the Commission in accordance with Utah Code Ann. §63G-4-302. 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.

¹ See *Utah State Tax Commission, Orders of Dismissal in Appeal Nos. 20-1100 and 20-1022* (8/18/2020); and *Appeal No. 20-1932* (4/13/2021). These and other Tax Commission Decisions are available for review in a redacted format at <https://tax.utah.gov/commission-office/decisions>.