

APPEAL 24-1994
TAX TYPE: PROPERTY TAX
TAX YEAR: 2023
DATE SIGNED: 12/12/2024
COMMISSIONERS: J. VALENTINE, M. CRAGUN AND J. FRESQUES
EXCUSED: R. ROCKWELL

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER, Petitioner, v. BOARD OF EQUALIZATION OF COUNTY-1 COUNTY, STATE OF UTAH, Respondent.	ORDER ON PETITIONER'S REQUEST TO RECONVENE BOARD OF EQUALIZATION Appeal No. 24-1994 Parcel No. ##### Tax Type: Property Tax/Locally Assessed Tax Year: 2023 Judge: Phan
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STATEMENT OF THE CASE

On November 4, 2024, Petitioner (the "Property Owner") filed with the COUNTY-1 County Auditor a Request to Reconvene the Board of Equalization, asking that the Utah State Tax Commission order the Respondent ("County") to reconvene in order to hear an appeal regarding parcel no. ##### for tax year 2023. The Property Owner had not filed a property tax appeal for tax year 2023 to the County Board of Equalization by the September 15, 2023 deadline, which is generally the deadline to file a valuation or equalization appeal pursuant to Utah Code Sec. 59-2-1004. The Property Owner now asks the Tax Commission to order the County Board of Equalization to reconvene to hear the Property Owner's late filed appeal for tax year 2023.

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 address the circumstances under which a county board of equalization may accept a late filed application to appeal after the statutory September 15 deadline, as long as the appeal is filed for a tax year for which the treasurer has not made a final annual settlement under Section 59-2-1365. Administrative Rule R884-24P-66 provides 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 time period prescribed by Subsection 59-2-1004(3)(a) if any of the following conditions apply:
 - (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.
- (13) Appeals accepted under Subsection (12)(d) shall be limited to correction of the factual error and any resulting changes to the property's valuation.
- (14) 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.

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 and the proposed tax amount. 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. These dates are set by statute and are the same dates every year, so a property owner should expect to receive the valuation notice before the first week in August. 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 process places the responsibility 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 to the County Board of Equalization by the September 15 deadline for tax year 2023.

As established by administrative rule, an extension of the appeal deadline 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. However, pursuant to Utah Admin. Rule R884-24P-66(14), 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. The treasurer is required to make the final annual settlement by March 31 of the year after the tax year at issue. This means that for tax year 2023, the treasurer was required to make the final annual settlement by March 31, 2024. The Property Owners missed the extension period deadline of March 31, 2024 for tax year 2023. There is no basis in the statute or rule to allow an appeal after the extension period of March 31 in the year following the tax year at issue.

DECISION AND ORDER

After reviewing the information in this matter, the Property Owner's Request to Reconvene the County BOE for tax year 2023 is denied. It is so ordered.

DATED this ____ day of ____, 2024.

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.

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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.