

APPEAL # 25-152
TAX TYPE: PROPERTY TAX
TAX YEAR: 2024
DATE SIGNED: 02/05/2026
COMMISSIONERS: J. VALENTINE, R. ROCKWELL AND J. FRESQUES
EXCUSED: J. DEEDS

BEFORE THE UTAH STATE TAX COMMISSION

<p>TAXPAYER,</p> <p style="text-align: center;">Petitioner,</p> <p>v.</p> <p>BOARD OF EQUALIZATION OF COUNTY-1 COUNTY, STATE OF UTAH,</p> <p style="text-align: center;">Respondent.</p>	<p style="text-align: center;">INITIAL HEARING ORDER</p> <p>Appeal No. 25-152</p> <p>Parcel Nos: #####, #####</p> <p>Tax Type: Property Tax</p> <p>Tax Year: 2024</p> <p>Judge: Phan</p>
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Presiding:
Jane Phan, Administrative Law Judge

Appearances:
For Petitioner: TAXPAYER
For Respondent: RESPONDENT’S REP-1, Chief Deputy County Assessor, COUNTY-1 County

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission on August 11, 2025, for a Hearing on County’s Denial,¹ in accordance with Utah Code Ann. §59-2-1006 and §63G-4-201 et seq. Petitioner (“Property Owner”) failed to file a tax year 2024 property tax appeal to the County Board of Equalization for the above listed parcels by the MONTH DATE, 2024, deadline for that tax year, which was the deadline to file an appeal pursuant to Utah Code Sec. 59-2-1004.² Instead, the Property Owner submitted his appeal to the County Board of Equalization late, on MONTH DATE, 2024. The County Board of Equalization issued its decision on MONTH DATE, YEAR, in which the County did not review the

¹ Technically, it appears that the County dismissed the appeal for late filing, but used the term “denial” in its decision. Because the County did not make a determination regarding the value 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.

merits of the appeal, and instead summarily denied the request as a late appeal. The Property Owner timely submitted an appeal of the County's decision to the Utah State Tax Commission, and whether or not the County properly denied 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 the 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 Owner explained that he lived in STATE-1 and was not familiar with Utah's property tax procedures or appeal process. He stated that when he eventually called about the tax assessment, which occurred after receiving the tax bill, he was informed that he had missed the appeal deadline. He asked why the value and the tax assessment had doubled from YEAR to YEAR.

At the hearing, the County's representative stated that the Property Owner had not filed an appeal of the valuations of the subject parcels by the September 16, 2024, deadline and that when the Property Owner filed the late appeal on MONTH DATE, 2024, the County concluded that the Property Owner had not provided a basis under which the County could accept a late filed appeal. The County's representative also explained that the reason for the large valuation increase was that the area of East COUNTY-1, where the subject parcels were located, had not been revalued in eight years, so that when they revalued it for tax year 2024, it was a large increase.

Upon review of the facts submitted at the hearing, the County Board of Equalization had properly dismissed the Property Owner's late filed tax year 2024 appeal based on the applicable law. Utah Code Ann. §59-2-1004(3)(b) provides "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)." Pursuant to that subsection, the Commission has promulgated Administrative Rule R884-24P-66 ("Rule 66") to establish the circumstances under which a county board of equalization may accept an appeal that has been filed after the statutory deadline. Administrative Rule R884-24P-66(12) provides some limited circumstances under which "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 . . ." However, the circumstances listed in the rule include circumstances such as a medical emergency or the death of the property owner or an immediate family member of the property owner, factual error, or extraordinary and unanticipated circumstances. Rule 66 does not include the circumstances presented by the Property Owner, which were that the Property Owner is not familiar with Utah property tax laws and procedures and that property values doubled from YEAR to YEAR. Therefore, the Property Owner has not established a basis for the

County to be required to accept the Property Owner's late filed appeal and the Property Owner's appeal of the County's decision for tax year 2024 should be denied.

Jane Phan
Administrative Law Judge

DECISION AND ORDER

After reviewing the information in this matter, the Tax Commission sustains the County Board of Equalization's decision to deny the Property Owner's late filed 2024 appeal regarding the subject parcels. The Property Owner's appeal is hereby denied. 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

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

DATED this ____ day of _____, 2026.

John L. Valentine
Commission Chair

Rebecca L. Rockwell
Commissioner

Jennifer N. Fresques
Commissioner

John T. Deeds
Commissioner