

APPEAL # 25-1715
TAX TYPE: PROPERTY TAX
TAX YEAR: 2024
DATED SIGNED: 12/31/2025
COMMISSIONERS: J. VALENTINE, J. FRESQUES AND J. DEEDS
EXCUSED: R. ROCKWELL

BEFORE THE UTAH STATE TAX COMMISSION

<p>TAXPAYER,</p> <p>Petitioner,</p> <p>v.</p> <p>COUNTY-1 COUNTY COUNCIL - TAX ADMINISTRATION PROPERTY TAX COMMITTEE,</p> <p>Respondent.</p>	<p>ORDER OF DISMISSAL</p> <p>Appeal No. 25-1715</p> <p>Parcel No: #####</p> <p>Tax Type: Property Tax</p> <p>Tax Year: 2024</p> <p>Judge: Phan</p>
--	---

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission by the Request for Redetermination (“Appeal”), submitted by Petitioner (“Property Owner”) on MONTH DATE, YEAR, to appeal the denial of the disabled veterans exemption regarding the subject parcel of property, which had been issued by the COUNTY-1 County Council (“County Council”) on MONTH DATE, 2024. The County Council’s decision stated that if the Property Owner wanted to file an appeal of that decision to the Utah State Tax Commission, the appeal needed to be filed “within 30 days of this notification.” The Property Owner’s appeal of the County Council’s decision was filed after the 30-day period under Utah Code §59-2-1006.

Because the Property Owner filed the appeal late, an Order to Show Cause requiring the Property Owner to show cause why this appeal should not be dismissed at the State Tax Commission was issued on MONTH DATE, YEAR. The Property Owner failed to submit a response to the Order to Show Cause, so therefore, has failed to show cause as to why this appeal should not be dismissed.

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 or Part 18, Tax Deferral and Tax Abatement;

...

DISCUSSION

Upon review of the information submitted by the parties and the applicable law, the law requires that the Tax Commission dismiss this appeal because the Tax Commission lacks jurisdiction.¹ Utah Code §59-2-1006 provides that a property owner 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.” The Property Owner, however, is not appealing a decision from the County Board of Equalization, nor is she appealing a decision made under designated decision-making authority as described in Section 59-2-1101.² There is no statutory basis in Utah Code Sec. 59-2-1006 that provides the Tax Commission jurisdiction over an appeal of a decision made by the County Council instead of by

¹ “Just as any court, the Commission should first determine that it has jurisdiction and, if it does not, dismiss the matter. Any action beyond its jurisdiction is void.” *Varian-Eimac, Inc. v. Lamoreaux*, 767 P.2d 569, 570, 1989 Utah App. LEXIS 8, *3, 100 Utah Adv. Rep. 29. See also *Blaine Hudson Printing v. Utah State Tax Comm’n*, 870 P.2d 291, 292, 1994 Utah App. LEXIS 26, *2, 233 Utah Adv. Rep. 16 (“Both courts and quasi-judicial administrative agencies, such as the Tax Commission, must have subject matter jurisdiction to validly decide a controversy.”) (internal citations omitted). “Therefore, the initial inquiry of any [adjudicative body] should always be to determine whether the requested action is within its jurisdiction.” *Blaine Hudson Printing*, 870 P.2d at 292 (modification in original) (internal citations and quotations omitted).

² The County had argued in its written submissions that Utah Code Sec. 59-2-1101 was applicable, but the Commission concludes that it does not apply to the Armed Forces Exemptions. The County may designate decision making authority for the Armed Forces Exemptions, but that is specifically provided at Utah Code Sec. 59-2-1906. Utah Code Sec. 59-2-1101 applies to other property tax exemptions which are specified under Part 11 of the Property Tax Act. The Armed Forces Exemptions are found under Part 19 of the Property Tax Act.

Appeal No. 25-1715

the County Board of Equalization regarding the Armed Forces Exemptions.³ Furthermore, although other exemption and tax relief provisions have statutory grants of authority that directly provide the right to appeal the County's decision to the Tax Commission,⁴ for tax year 2024, there were no such provisions in Part 19, Armed Forces Exemptions. As the Tax Commission has no jurisdiction to hear this appeal, the appeal must be dismissed.⁵

ORDER

Based upon the foregoing, the Tax Commission dismisses this appeal because it lacks jurisdiction to review the decision of the County Council regarding the Armed Forces Exemptions for tax year 2024. It is so ordered.

DATED this ____ day of _____, 2025.

John L. Valentine
Commission Chair

Rebecca L. Rockwell
Commissioner

Joseph N. Fresques
Commissioner

John T. Deeds
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.

³ This issue was addressed by legislation that will be in effect for tax year 2026.

⁴ See, for example, Utah Code 59-2-1217 and 59-2-1805.

⁵ The Commission notes that even if jurisdiction to hear the appeal had been found under Utah Code Sec. 59-2-1006, the appeal was filed after the thirty-day statutory period provided at Utah Code Sec. 59-2-1006(1)(a) and would be dismissed as a late filed appeal on that basis.