

APPEAL #25-1729
TAX TYPE: PROPERTY TAX
TAX YEAR: 2024
DATE SIGNED: 11/26/2025
COMMISSIONERS: J. VALENTINE, J. FRESQUES AND J. DEEDS
EXCUSED: R. ROCKWELL

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER, Petitioner, v. BOARD OF EQUALIZATION OF COUNTY-1 COUNTY, STATE OF UTAH, Respondent.	ORDER OF DISMISSAL Appeal No. 25-1729 Parcel Nos: ##### ,and ##### Tax Type: Property Tax Tax Year: 2024 Judge: Phan
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STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission by the Request for Redetermination of the County Board of Equalization Decision (“Appeal”), submitted by Petitioner (“Property Owner”) on September 10, 2025. However, the County Board of Equalization (“County BOE”) had issued its decision on MONTH DATE, YEAR. The County BOE’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 “on or before the 12th day of May, 2025.” The Property Owner’s appeal of the County BOE’s decision was filed after the statutory deadline to appeal 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 for failure to timely appeal under Utah Code §59-2-1006 was issued on MONTH DATE, YEAR. As stated in the Order to Show Cause, the Tax Commission does not have the authority to hear an appeal of the County Board of Equalization’s decision if it is filed beyond this period absent a showing that an action on the part of the County, or the Tax Commission deprived the property owner of due process rights including the ability or opportunity to file the appeal within the deadline. The Property Owner’s representative submitted a response to the Order to Show Cause on MONTH DATE, YEAR. The County submitted a reply to the Property Owner’s response to the Order to Show Cause on MONTH DATE, YEAR, in which the County stated that the Tax

Commission lacked jurisdiction to hear the late filed appeal.

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

As explained in the Order to Show Cause, the deadline to file an appeal of a County Board of Equalization’s decision is set by statute at Utah Code §59-2-1006. Utah Code §59-2-1006 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 (30)-days from the date of the decision of the County Board of Equalization. The Property Owner failed to comply with this statutory deadline. The Property Owner’s representative stated in the response to the Order to Show Cause the reason for the late appeal was, “I never received notice of the Board of Equalization's decision or any indication that the appeal window had begun.” He also stated that he had sent emails asking about the appeal, but did not provide any copies of emails that occurred prior to the expiration of the appeal period. In addition, he pointed out that it had taken several months for the County BOE to issue its decision in his prior year’s tax appeal, and “I still have not received a final resolution for my 2023 appeal, which suggests there may still be a significant backlog in processing appeals.”

The County BOE’s representative stated in the reply that the notices of the County BOE’s decision had been mailed to the Property Owner on MONTH DATE, YEAR, “in accordance with Utah Code § 59-2-1001(4) to the addresses contained upon the records of the County.” The County’s representative stated that the notices had not been returned as undeliverable. The County provided copies of the notices for each parcel at issue and they were addressed to the Property Owner at TAXPAYER,

STREET-1, CITY-1, UT #####-#####.¹ The County also provided copies of the email correspondence asking about filing an appeal between the Property Owner and the County, and the first email from the Property Owner in this regard sent on MONTH DATE, YEAR.

Upon review of the information submitted by the parties, and the applicable law, the law requires that the Tax Commission dismiss this appeal. Utah Code §59-2-1006 provides that the deadline to submit an appeal to the Tax Commission of the County BOE's decision is within thirty (30)-days after the final action of the County BOE. There is no statutory authorization to extend the deadline even if good cause had been shown.² Additionally, the assertion alone that notices, which were properly addressed to the address of record for the property, were not received has never been a basis to allow a late filed appeal. The Tax Commission has concluded in many prior appeals that it would be appropriate to allow a late filed appeal under Utah Code §59-2-1006 only if 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.³ Because the Property Owner's representative has not shown that the address the County had used for the mailings was not the address of record for the subject property, or that the Property Owner had contacted the County by email after the County BOE's decision had been mailed on MONTH DATE, YEAR, and prior to the expiration of the appeal deadline on MONTH DATE, YEAR, the Property Owner has not shown that such an action exists in this matter. Therefore, the Tax Commission does not have jurisdiction⁴ over this appeal due to the late filing and the appeal should be dismissed.

¹ This is the same address that the Property Owner provided for mailings when the Property Owner submitted the Appeal.

² The Commission notes that for other types of appeals, the Utah Legislature has expressly provided the Tax Commission statutory authority to extend the filing deadlines where certain circumstances are present. For example, Utah Code Sec. 59-2-1004 provides such authority. Similar authority is not present in Utah Code Sec. 59-2-1006. If the legislature had intended to provide such authority in Utah Code Sec. 59-2-1006, it could have easily done so. See [Larry H. Miller Theatres, Inc. v. Utah State Tax Comm'n, 2024 UT 8, P16, 545 P.3d 266, 270, 2024 Utah LEXIS 27, *9-10, 2024 WL 973858](#), in which the court noted, "[T]he best evidence of the legislature's intent is the plain language of the statute itself . . ."

³ See *Utah State Tax Commission Order of Dismissal, Appeal No. 23-124 (3/16/2023)*; *Order Allowing Appeal to Proceed, Appeal No. 23-621 (6/13/2023)*; and *Dismissal, Appeal No. 22-1756 (2/14/2023)*. These decisions are available for review in a redacted format at: <https://tax.utah.gov/commission-office/decisions>.

⁴ "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

ORDER

Based upon the foregoing, the Tax Commission dismisses the Property Owner's appeal in this matter because the appeal filing missed the thirty (30)-day statutory deadline provided in Utah Code §59-2-1006. It is so ordered.

DATED this _____ day of _____, 2025.

L. Valentine
Commission Chair

Rebecca L. Rockwell
Commissioner

Erin 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.

whether the requested action is within its jurisdiction." *Blaine Hudson Printing*, 870 P.2d at 292 (modification in original) (internal citations and quotations omitted).