APPEAL # 25-1997
TAX TYPE: LOCALLY ASSESSED
TAX YEAR: 2025
DATE SIGNED: 8/28/2026
COMMISSIONERS: J.VALENTINE, R.ROCKWELL, J.FRESQUES, AND J.DEEDS

BEFORE THE UTAH STATE TAX COMMISSION

PROPERTY OWNER, Petitioner, v. BOARD OF EQUALIZATION OF COUNTY-1, STATE OF UTAH, Respondent.	**ORDER ON COUNTY'S DISMISSAL OF COUNTY APPEAL** Appeal No. 25-1997 Parcel No. ##### Tax Type: Property Tax/Locally Assessed Tax Year: 2025 Judge: Nielson-Larios

Presiding:
Aimee Nielson-Larios, Administrative Law Judge

Appearances:
For Petitioner: PETITIONER'S REP-1, Representative

For Respondent: RESPONDENT'S REP-1, COUNTY-1 Clerk/Auditor
RESPONDENT'S REP-2, Lead Deputy Clerk/Auditor, COUNTY-1

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission on June 1, 2026, for a Hearing on County's Dismissal, in accordance with Utah Code Ann. §59-2-1006 and §63G-4-201 et seq. Petitioner ("Property Owner") failed to file a tax year 2025 property tax appeal to the County Board of Equalization for the above listed parcel by 5:00 p.m. on September 15, 2025, for that tax year. The County's representatives asserted that the filing did not meet the deadline to file an appeal pursuant to both Utah Code Sec. 59-2-1004[1] and the County's deadline of 5:00 p.m. The County Board of Equalization allowed the Property Owner time to explain why it filed its appeal late, then it issued its decision on DATE, in which the County did not review the merits of the appeal, and instead summarily dismissed 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 dismissed the appeal for being late is the issue

[1] The deadline for filing an appeal of the valuation or equalization of property is generally September 15 of each year.

before the Tax Commission in this matter. On a Tax Commission appeal from a dismissal by a county board, the only matter that will be reviewed by the Tax Commission is the dismissal itself and not the merits of the appeal. *See* Utah Administrative Code Rule R861-1A-9(7).

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 Utah Administrative Code Rule R884-24P-66 to establish the circumstances under which a county board of equalization is required to accept an application to 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)]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.

For purposes of Administrative Rule R884-24P-66(12), "factual error" is defined at Administrative Rule R884-24P-66(1)(b), as follows:

(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 2025, the deadline was September 15, 2025. 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 filed by email a Utah Code Sec. 59-2-1004 appeal for tax year 2025 to the County Board of Equalization by September 15, 2025 but did not do so by 5:00 p.m.

At issue is whether the County Board of Equalization has authority to establish a 5:00 p.m. deadline for county appeals filed by email on September 15, 2025.

In July 2025, the County issued a valuation notice for the subject property to the Property Owner. The valuation notice clearly stated that the Property Owner had until September 15, 2025, at 5:00 p.m. to file a timely appeal.

The Property Owner sent its appeal by email, on September 15, 2025, at 4:18 p.m. Pacific Time, according to the email submitted by the Property Owner. The County received that email on September 15, 2025, at 5:17 p.m., according to the County appeal file. The Property Owner's filing appears to include the county appeal form and also valuation evidence.

On September 17, 2025, the County issued to the Property Owner a letter explaining that the County intended to dismiss the Property Owner's late-filed appeal. That letter allowed the Property Owner until DATE, to submit additional information to show it met a circumstance found in Utah Administrative Code R884-24P-66(12), allowing for a late-filed appeal.

On September 29, 2025, the Property Owner submitted its response, asking for more time and explaining that the parties were exchanging information and possibly reaching a stipulated agreement.

On DATE, the County issued its dismissal letter, stating the following in part:

> Your Request for Review of Locally Assessed Real Property has been dismissed by the Board of Equalization due to filing after the deadline. The Board has requested information regarding the lateness of your filing by DATE. A letter requesting a ##### day extension was received, but the Board did not grant the extension.

On or about DATE, the Property Owner appealed the County's dismissal decision to the Tax Commission.

The Property Owner's representative noted that the Utah Code provides a deadline of September 15 to appeal a property valuation, but does not provide a cutoff of 5:00 p.m. The Property Owner's representative asserted that other counties accept electronically filed appeals until 11:59:59 p.m. on September 15, 2025, and that the Utah State Tax Commission accepts electronically filed appeals until 11:59:59 p.m. on September 15, 2025, as well. The Property Owner's representative asserted that the Utah Code does not support the 5:00 p.m. cutoff used by the County, even if it is clearly stated on the valuation notice. The Property Owner's representative asserted that the Utah Code allows appeals to be timely filed until 11:59:59 p.m. on September 15, and that the Utah Code supersedes the County's 5:00 p.m. deadline for electronic submissions.

The County's representatives asserted that the County correctly imposed the 5:00 p.m. deadline, that the Property Owner filed after that deadline, and that the County properly dismissed the county appeal. The County's representatives explained that the valuation notice and appeal packets clearly stated the appeal deadline of September 15, 2025, by 5:00 p.m. They explained that the County has used the 5:00 p.m. deadline for the past ##### years, including the approximately 15 years for which the County has allowed electronically filed appeals. They asserted that, according to the Utah Code and Utah Administrative Rules, each county can set its own policies, rules, and procedures such as the 5:00 p.m. cutoff as long as property owners are notified. They asserted that many deadlines set by the State of Utah for areas other than property tax also use the 5:00 p.m. deadline. The County's representatives explained that the County has a small staff and that the 5:00 p.m. deadline allows the County to receive all appeals by 5:00 p.m. then distribute them fairly among its staff. The County's representatives additionally asserted that the Property Owner has not shown extenuating circumstances allowing for the County to accept the late-filed county appeal.

After considering the parties' arguments, the County Board of Equalization lacks authority to establish a 5:00 p.m. deadline for county appeals filed by email on September 15, 2025. Utah Code Ann. §59-2-1004(3)(a) states in part, "[A] taxpayer shall make an application to appeal the valuation or the equalization of the taxpayer's real property on or before . . . (i) September 15 of the current calendar year…"[2] Subsection 59-2-1004(3)(a) does not impose a 5:00 p.m. deadline. Additionally, a 5:00 p.m. deadline is not found in other sections of the Property Tax Act (Utah Code, Title 59, Chapter 2), General Tax Provisions (Utah Code, Title 59, Chapter 1), or Statutes: Construction (Utah Code, Title 68, Chapter 3). Utah Administrative Code R884-24P-66 does not impose a 5:00 p.m. deadline and does not state that the County has discretion to impose a 5:00 p.m. deadline for emailed appeals. Thus, the County cannot impose a 5:00 p.m. deadline for emailed appeals. This result does not change even though the County has enforced a 5:00 p.m. deadline for prior years or even though the County clearly stated the 5:00 p.m. deadline in its property tax materials. Because the County lacks authority through the Utah Code to impose a 5:00 p.m. deadline for emailed appeals, it cannot do so.

The Property Owner filed its appeal by September 15, 2025. Thus, the County Board of Equalization must be reconvened for a county order on the merits concerning the Property Owner's valuation or equalization appeal.

Aimee Nielson-Larios
Administrative Law Judge

[2] Subsection 59-2-1004(3)(a)(ii) lists another circumstance that would allow a later deadline than September 15 if a county does not mail a valuation notice by July 22. However, §59-2-1004(3)(a)(ii) was not addressed by either party.

DECISION AND ORDER

After reviewing the information in this matter, the County Board of Equalization should be reconvened based on the Property Owner's appeal being timely in accordance with Utah Code Ann. §59-2-1004(3)(a). It is so ordered.

DATED this _____ day of _____, 2026.

John L. Valentine
Commission Chair

Rebecca L. Rockwell
Commissioner

Jennifer N. Fresques
Commissioner

John T. Deeds
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. 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.