APPEAL # 25-2289
TAX TYPE: LOCALLY ASSESSED
TAX YEAR: 2025
DATE SIGNED: 08/28/2026
COMMISSIONERS: J.VALENTINE, R.ROCKWELL, J.FRESQUES, AND J.DEEDS

BEFORE THE UTAH STATE TAX COMMISSION

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| PROPERTY OWNERS,<br><br>Petitioners,<br><br>v.<br><br>BOARD OF EQUALIZATION OF COUNTY-1, STATE OF UTAH,<br><br>Respondent. | **INITIAL HEARING ORDER**<br><br>Appeal No. 25-2289<br><br>Parcel No. #####<br>Tax Type: Property Tax/Locally Assessed<br>Tax Year: 2025<br><br>Judge: Nielson-Larios |

**Presiding:**
Aimee Nielson-Larios, Administrative Law Judge

**Appearances:**
For Petitioner: PETITIONER'S REP-1, Representative
PROPERTY OWNERS, Property Owners
For Respondent: RESPONDENT'S REP-1, COUNTY-1 Tax Administration Coordinator, Clerk of COUNTY-1 Board of Equalization, COUNTY-1 Clerk/Auditor's Office

## STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission on June 1, 2026, for a Hearing on County's Denial,[1] in accordance with Utah Code Ann. §59-2-1006 and §63G-4-201 et seq. Petitioners ("Property Owners") failed to file a tax year 2025 property tax appeal to the County Board of Equalization for the above listed parcels by the September 15, 2025 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 Owners submitted their appeal to the County Board of Equalization late, on or about DATE. The County Board of Equalization issued its decision on DATE, in which the County did not review the merits of the appeal, and instead summarily denied the request as a late appeal. The Property Owner timely submitted an

[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.

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 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

This appeal presents the issues of whether the County's letter dated DATE, which provided the Property Owners with 90 days to respond and apply for the primary residential exemption, interfered with the Property Owners' appeal rights provided in the valuation notice issued in July 2025 and whether the Property Owners' circumstances are among those provided in Utah Administrative Code Rule R884-24P-66(12), requiring the County Board of Equalization to accept a late-filed county appeal. For this Tax Commission appeal, the COUNTY-1 Primary Residential Specialist submitted a letter in favor of granting the Property Owners the 2025 primary residential exemption. During the hearing, the County's representative requested a Tax Commission decision. This order provides a timeline of events, the parties' arguments, and the order's analysis.

**Timeline**

In 2023, the Property Owners purchased the subject property as a lot and started construction of a home. The subject property was under construction during 2024. (Property Owners' explanation.)

On DATE, COUNTY-1 issued a certificate of occupancy. (Property Owners' explanation and exhibit.)

On DATE, the Property Owners moved from STATE-1 into the subject property as their primary residence. The Property Owners were not familiar with the requirements for the primary residential exemption. (Property Owners' and their representative's explanation.)

On DATE, the County sent a letter to the Property Owners stating that the Property Owners had 90 days to apply for the primary residential exemption. The letter was mailed to the address of the Property Owners' counsel, and the office of the Property Owners' counsel stamped the letter as received on DATE. The letter instructed the Property Owners to provide three types of evidence. The page included with the letter stated that "[a]pproved documents to establish owner-occupied residence" included "Bank Statement (Private data redacted), Medical/Dental Bills, . . . Correspondence/Records Delivery Package Label." For the Tax Commission hearing, the Property Owners submitted copies of two bank-type statements, two medical/dental statements, a correspondence/letter, and a delivery package label. (Property Owners' and their representative's explanation and exhibits.)

In July 2025, the County issued a valuation notice to the Property Owners, which listed the subject property as "non primary under const[ruction]." The Notice advised to contact the County if the property was not secondary. (Property Owners' exhibit.)

On DATE, the county received the Property Owners' primary residential application (County's exhibit-COUNTY-1 Primary Residential Specialist's letter.) Thus, the County received the Property Owners' application 88 days after the County's letter dated DATE, which had provided a 90-day deadline.

On or about DATE, the Property Owners filed with the County their "Late-Filed Request for Review of Locally Assessed Real Property."

On DATE, the County issued its denial decision, stating in part the following:

> The Board of Equalization (COUNTY-1 Legislative Body) in coordination with the COUNTY-1 Clerk/Auditor Office has reviewed the late appeal application to determine if the late appeal should be accepted. The decision was denied. The reasons and statutory basis for the decision are based on the specific criteria laid out in Utah Administrative Rule [R]884-24P-66. . . .

On or about DATE, the Property Owners appealed the County's denial decision.

On DATE, PERSON-1, COUNTY-1 Primary Residential Specialist, emailed the Tax Commission a letter concerning this appeal. The letter concerned "Tax Year 2025, Appeal #25-2289," and it states the following in part:

> It is the position of our office that the application should be considered in good faith compliance with the notice provided, and that the property should be granted Primary Residential Exemption status for tax year 2025.

(County's exhibit.)

**Property Owners' Arguments**

The Property Owners asserted that they had shown that the subject property was the Property Owners' primary residence for all of 2025. The Property Owners asserted that the 2025 valuation notice incorrectly stated that the subject property was nonprimary and under construction as of January 1, 2025, but the certificate of occupancy was dated DATE. The Property Owners thus asserted that there was a factual error in the County's records. Additionally, the Property Owners stated that they correctly filed the application for the primary residential exemption within the 90-day time period provided in the County's letter dated DATE. The Property Owners challenged the language found on the 2025 valuation notice, asserting that the language about the primary residential exemption was unclear. The notice instructed them to contact the County if the property was not secondary. The Property Owners argued, however, that the notice did not adequately instruct them what to do to timely contest the classification of the property as nonprimary in relation to the 90-day time frame the County had provided in its letter dated DATE. Lastly, the Property Owners asserted that PERSON-1's letter dated DATE, also supported granting the Property Owners the primary residential exemption for 2025.

**County's Arguments**

The County's representative did not challenge the Property Owners' assertion that the subject property was used as the Property Owners' primary residence for all of 2025. The County's representative explained that the County Assessor's Office did not notify the County Clerk's Office in time for the 2025 primary residential exemption to apply to the subject property. The County's representative stated that the County had decided starting in 2002 to require primary residential applications before properties in the County could be treated as primary instead of secondary. The County's representative explained that to better inform residents about the primary residential exemption's application requirement, the County proactively sends letters concerning the primary residential exemption to property owners when a deed changes. The County's representative further explained that those letters are not required by state and county laws. The County's representative explained that the Utah Code only requires that the County provide two tax notices each year to property owners: first, the valuation notice issued by July 22 and, second, the tax notice issued by November 1. The County's representative asserted that the County tries to treat all of its property owners the same.

**Analysis**

After reviewing the information presented by the parties, as well as Utah Code Ann. §59-2-1004 and Utah Administrative Code Rule R884-24P-66(12), the circumstances of R884-24P-66(12)(e) have been met. That subsection provides the following circumstances for allowing a late-filed county appeal:

> [T]he 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.

The County's letter dated July 19, 2025, which provided a 90-day deadline to apply for the primary residential exemption and provide documentation to support eligibility for the exemption, interfered with the Property Owners' appeal rights provided in the valuation notice issued in July 2025. The County letter provided a deadline of DATE, which is the 90th day. The Property Owners relied on that letter and filed their primary residential application on DATE. The appeal period for the 2025 tax year began on the date the valuation notice was mailed and ended on September 15, 2025. The 90-day time period provided in the County's letter dated July 19, 2025 overlapped and extended beyond the property tax appeal period for 2025. The overlapping time periods created confusion about the deadline for applying for the primary residential exemption and for the need to file a timely appeal of the incorrect classification of the subject property as nonprimary by September 15, 2025. The circumstances described above are extraordinary and unanticipated, occurred during the appeal period, and affected both Property Owners. Thus, this appeal is remanded back to the County for a determination on the merits of whether the subject property is eligible to receive the primary residential exemption.

Aimee Nielson-Larios
Administrative Law Judge

DECISION AND ORDER

After reviewing the information in this matter, the County Board of Equalization should be reconvened on the basis of extraordinary and unanticipated circumstances pursuant to Utah Code Subsection 59-2-1004(3) and Utah Admin. Rule R884-24P-66(12)(e). 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.