



Office of the Clerk
Salt Lake County Board of Equalization
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October 3, 2022

Utah State Tax Commission
210 N 1950 West
Salt Lake City, Utah 84134
Attention: John L. Valentine, Chair

Re: Request for extension of Statutory Deadline for consideration of 2022
Tax Year Appeals to the Salt Lake County Board of Equalization.

Dear Commissioners:

As you know, Utah Code § 59-2-1004(7)(c) directs the Salt Lake County Board of Equalization (the "Board") to make a decision on appeals within 60 days after the taxpayer has filed an appeal with the Board. For timely filed appeals, this time would be November 14th or earlier. For late appeals under Utah Admin. Rule, R884-24P-66, the time would be 60 days from when filed, which could be as late as May 30th.

Because of the number of appeals, the Board is unable to process them within the 60-day period directed by statute. As a result, the Board respectfully requests an extension of time to issue a decision for timely filed appeals until May 9, 2023. The Board will render decisions on late appeals the later of 60 days after the appeal has been filed or May 9, 2023.

We thank you for your consideration of this request.

Sincerely,

SALT LAKE COUNTY BOARD OF EQUALIZATION

By: _____
Stuart Tsai
Division Administrator

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cc: Denny Lytle – STC Property Tax Division, Director
Jennifer Hansen, Deputy Director
Brad Neff – Tax Administrator