

UTAH STATE TAX COMMISSION LATE FILING GUIDELINES FOR THE 2010 BOARD OF EQUALIZATION

Standard 1 – Salt Lake County Board of Equalization Standards of Practice

Standard 1.9 Filing Appeal After Deadline

1.9.0 Late Appeal Petition

Property owners may petition the Board to hear a real property appeal after the filing deadline. Tax Commission Rule R884-24P-66 describes circumstances where the Board is required to accept real property appeal applications filed after the later of September 15 of the current year or the last day of a 45-day period beginning on the day on which the county auditor mails the “Notice of Property Valuation and Tax Changes.” (Section 59-2-1004) Late-filed appeal applications will only be considered until March 31st following the due date for filing appeals. A copy of Tax Commission Rule R884-24P-66 is located in Appendix 1C.

1.9.1 Conditions for Acceptance of Late-Filed Appeal

A county board of equalization is required to accept an application to appeal the valuation or equalization of real property until March 31st of the following year, if any of the following conditions apply during the filing period prescribed by Section 59-2-1004:

- § A medical emergency to the property owner or an immediate family member of the property owner and no co-owner of the property was capable of filing an appeal.
- The property owner or an immediate family member of the property owner died and no co-owner of the property was capable of filing an appeal,
 - The county did not comply with the notification requirements of Section 59-2-919,
 - A factual error is discovered in the county records pertaining to the subject property; for a definition of “factual error” (**see other side**), This type of appeal is to be limited to correction of the factual error and any resulting changes to the property’s valuation.
 - Extraordinary and unanticipated circumstances occurring during the prescribed time period for filing the appeal and no co-owner of the property was capable of filing an appeal.

Explanation

Extraordinary circumstance means a sudden illness, accident or other occurrence which, by its emergent nature and drastic effect, prevented the property owner(s) from filing an appeal within the set time frames. Failure of the US Postal Service to deliver a correctly addressed tax notice is not reasonable cause to reconvene a board of equalization, nor does your absence from the state, by itself, constitute “extraordinary circumstances.”

Guideline

A property owner who claims a “Notice of Property Valuation and Tax Changes” was never received should not be granted a hearing if the county’s record shows that the notice was sent to the last known address.

1.9.2 Filing After Deadline

Late applications must be filed with the county auditor. Information necessary for the appeal, as well as evidence to support why the appeal is late, should be included with the appeal application.

A late appeal should include a letter explaining why it is late and should be directed to:

Salt Lake County Board of Equalization
2001 S State Street N-3300
Salt Lake City UT 84190-1100

Factual Error as defined by Board of Equalization Standards of Practice

Factual Error: According to Tax Commission Rule R884-24P-66, a factual error means an error that is objectively verifiable without the exercise of discretion, opinion, or judgment, and demonstrated by clear and convincing evidence. It includes the following:

- 1) a mistake in the description of the size, use, or ownership of a property,
- 2) a clerical or typographical error in reporting or entering the data used to establish valuation or equalization,
- 3) an error in the classification of a property that is eligible for a property tax exemption under Section 59-2-103 or Title 59, Chapter 2, Part 11,
- 4) a valuation of a property that is not in existence on the lien date, and a valuation of a property assessed more than once, or by the wrong assessing authority.