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R861-1A-9. State Board of Equalization Procedures Pursuant to Utah Code Ann. Sections ~~[59-2-212]~~59-2-1008, 59-2-1004, and 59-2-1006.

(1) The commission sits as the state board of equalization in discharge of the equalization responsibilities given it by law. The commission may sit on its own initiative to correct the valuation of property that has been overassessed, underassessed, or nonassessed as described in Section ~~[59-2-212]~~59-2-1008, and as a board of appeal from the various county boards of equalization described in Section 59-2-1004.

(2) Appeals to the commission shall include:

- (a) a copy of the recommendation of a hearing officer if a hearing officer heard the appeal;
- (b) a copy of the notice required under Section 59-2-919.1;
- (c) a copy of the minutes of the board of equalization;
- (d) a copy of the property record maintained by the assessor;
- (e) if the county board of equalization does not include the record in its minutes, a copy of the record of the appeal required under R884-24P-66;
- (f) a copy of the evidence submitted by the parties to the board of equalization;
- (g) a copy of the petition for redetermination; and
- (h) a copy of the decision of the board of equalization.

(3) A notice of appeal filed by the taxpayer with the auditor pursuant to Section 59-2-1006 shall be presumed to have been timely filed unless the county provides convincing evidence to the contrary. In the absence of evidence of the date of mailing of the county board of equalization decision by the county auditor to the taxpayer, it shall be presumed that the decision was mailed three days after the meeting of the county board of equalization at which the decision was made.

(4) Appeals to the commission shall be scheduled for hearing pursuant to commission rules.

(5) Appeals to the commission shall be on the merits except for the following:

- (a) dismissal for lack of jurisdiction;
- (b) dismissal for lack of timeliness;
- (c) dismissal for lack of evidence to support a claim for relief.

(6)(a) The commission shall consider the facts and evidence presented to the commission, including facts and evidence presented by a party that was submitted to the county board.

(b) A party may raise a new issue before the commission.

(c)(i) If a taxpayer asserts before the commission a factual error as defined in R884-24P-66, the commission may issue an order to show cause as to whether the county assessor recognizes the existence of the factual error.

(ii) If the county assessor fails to respond to an order to show cause within 15 calendar days of issuance under Subsection (6)(c)(i), the commission may find that the failure to respond constitutes that the county assessor recognizes the existence of the factual error.

38 (7) On an appeal from a dismissal by a county board for the exceptions under Subsection
39 (5), the only matter that will be reviewed by the commission is the dismissal itself, not the merits
40 of the appeal.

41 (8) An appeal filed with the commission may be remanded to the county board of
42 equalization for further proceedings if the commission determines that:

43 (a) dismissal under Subsections (5)(a) through (c) was improper;

44 (b) the taxpayer failed to exhaust all administrative remedies at the county level;

45 (c) in the interest of administrative efficiency, the matter can best be resolved by the
46 county board;

47 (d) the commission determines that dismissal under Subsections (5)(a) through (c) is
48 improper under R884-24P-66; or

49 (e) a new issue is raised before the commission by a party.

50 (9) The provisions of this rule apply only to appeals to the commission as the state board
51 of equalization. For information regarding appeals to the county board of equalization, see Section
52 59-2-1004 and R884-24P-66.

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57 **If approved, this amendment will be effective immediately.**