

John Ulibarri • WEBER COUNTY ASSESSOR

Joseph H. Olsen • CHIEF DEPUTY ASSESSOR

Weber County Assessor - Weber Center
2380 Washington Blvd. STE 380 Ogden, Utah 84401
(801) 399-8572 Fax: (801) 399-8308
www.webercountyutah.gov/Assessor

Weber County Commission

July 11, 2023

RE: Pro Pac Labs DBA Global Health
Weber County Personal Property Account No. 8993

On July 10, 2023, the matter detailed below was heard by the Weber County Tax Review Committee. The committee voted to deny Pro Pac Labs request to waive the penalty and interest based on code set forth by the Utah State Legislature. The penalty and interest have since been solidified as the filing and tax payment were received. The total penalty charge is \$9,938.25 and interest of \$1,198.05 accrued.

On June 13, 2023 Michelle Bui, the Controller of Pro Pac Labs, contacted me regarding the business personal property tax filing. She requested an extension on the filing due date and waiver of penalties. I denied her request, explaining that Utah State Code does not allow for extensions or waiver of the penalty or interest. She requested her matter be reviewed by the Assessor, John Ulibarri, who also denied the request. Please find her request for tax review attached.

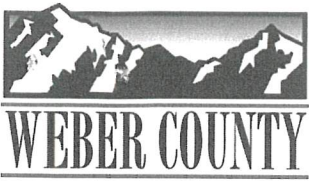
Utah State law requires businesses to declare their taxable property to the Assessor annually by way of a self-assessing statement. This means the business annually reports their equipment, along with the equipment value, to the county assessor. UCA 59-2-306(2)(a) ann. states "...a person shall file a signed statement....on or before May 15 of the year the county assessor requests the statement." UCA 59-2-306(2)(c) ann. states, "If a county assessor requests a signed statement described in subsection (1) on or after March 16, the person shall file the signed statement within 60 days after the day on which the county assessor requests the signed statement." In this case, the signed statement was requested by email on January 25, 2023 and again by postal mail on February 21, 2023. A reminder of the filing due date was emailed on March 23, 2023 and a reminder postcard was mailed on April 14, 2023. None of the correspondences came back as undeliverable. Therefore, the business was noticed timely in accordance with state code to enforce the filing and payment due date of May 15, 2023.

UCA 59-2-307(1)(a) ann. states "Each person that fails to file the signed statement required in section 59-2-306 or section 59-2-306.5,...shall pay a penalty equal to 10% of the estimated tax due, but not less than \$25 for each failure to file a signed and completed statement." To date, a filing has not been received from Pro Pac Labs. The penalty is currently calculated at \$8,575.21. This amount could change once the filing is received. Interest will continue to accrue at a rate of 10% annually until payment is received in full.

Please let me know if you have any questions.

Thank you,

Monica Dolan
Weber County Assessor
Personal Property Administrator
801-399-8575



John Ulibarri • WEBER COUNTY ASSESSOR
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Weber County Tax Review Committee

June 21, 2023

RE: Pro Pac Labs DBA Global Health
Weber County Personal Property Account No. 8993

On June 13, 2023 Michelle Bui, the Controller of Pro Pac Labs, contacted me regarding the business personal property tax filing. She requested an extension on the filing due date and waiver of penalties. I denied her request, explaining that Utah State Code does not allow for extensions or waiver of the penalty or interest. She requested her matter be reviewed by the Assessor, John Ulibarri, who also denied the request. Please find her request for tax review attached.

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Please let me know if you have any questions.

Thank you,

Monica Dolan
Weber County Assessor
Personal Property Administrator
801-399-8575

Dolan, Monica

From: Michelle Bui <mbui@merical.com>
Sent: Thursday, June 15, 2023 10:52 AM
To: Dolan, Monica
Subject: [EXTERNAL] Re: Request to Waive Penalties Account#8993

Follow Up Flag: Follow up
Flag Status: Flagged

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Hi Monica,

Thank you for your time in addressing the matter. I'd like to take the option of being presented to the Weber County Tax Review Committee. Please advise me how to proceed with that. Since my last email I've started filing the business personal property tax and I am ready to pay the pre-penalty amount. Kindly let me know if it should be paid before or after the case is settled with Weber County Tax Committee.

Sent from my Verizon, Samsung Galaxy smartphone
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From: Dolan, Monica <mdolan@webercountyutah.gov>
Sent: Thursday, June 15, 2023 4:27:35 PM
To: Michelle Bui <mbui@merical.com>
Subject: RE: Request to Waive Penalties Account#8993

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Good morning Michelle. I spoke with my Assessor regarding our situation. He has also denied your request. If you would like this matter to be heard by an independent body, you are welcome to request this issue be presented to the Weber County Tax Review Committee. This would be the last option for your request to be heard. Please email me back and let me know of your decision.

Thank you!

Monica Dolan

Personal Property Division Administrator

(801)399-8575 mdolan@co.weber.ut.us



Weber County

2350 Washington Blvd Ogden, Utah, 84401

From: Michelle Bui <mbui@merical.com>
Sent: Tuesday, June 13, 2023 9:12 AM
To: Dolan, Monica <mdolan@webercountyutah.gov>
Subject: [EXTERNAL] Request to Waive Penalties Account#8993

You don't often get email from mbui@merical.com. [Learn why this is important](#)

CAUTION: This email originated from outside Weber County. Do not click links or open attachments unless you know the sender and are expecting the link or attachment. **Think Before You Click!**

Hello Monica,

Thank you for your time last week to discuss a possible solution in waiving the penalty due to late filing of year 2023 business property account#8993 Pro Pac Labs DBA Global Health Industries

I am writing ask for a filing extension and waiver of penalties. The reason for late filing is that our last Accountant at Utah facility was terminated in Jan 2023. The transition of all finance and accounting functions were moved to the headquarters in Orange County, California. During the transition, this letter (attached) arrived extremely late to our Orange County, CA office on June 5th, 2023. It is our responsibility to file this timely and I sincerely apologize for missing the due date of May 15th, 2023. Under these circumstances, may I ask that you waive the penalty fees and allow us until June 30th, 2023 to complete filing it as I am gathering proper information for it.

Kindly respond to the email acknowledge receipt of this message.

Kind Regards,

Michelle Bui | Corporate Controller
MeriCal®
2995 E. Miraloma Ave. | Anaheim, CA 92806
O: 714.238-7225
mbui@merical.com | www.merical.com