IN THE UTAH COURT OF APPEALS

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Thomas Smith,) MEMORANDUM DECISION (Not For Official Publication)
Plaintiff and Appellant,) Case No. 20050562-CA
V.) FILED (September 15, 2005)
Utah State Tax Commission,	2005 UT App 391
Defendant and Appellee.	

Eighth District, Vernal Department, 050800119 The Honorable John R. Anderson

Attorneys: Thomas Smith, Vernal, Appellant Pro Se

Mark L. Shurtleff and Erin Riley, Salt Lake City, for

Appellee

Before Judges Bench, Greenwood, and Thorne.

PER CURIAM:

Thomas Smith appeals from an order dismissing his petition to vacate judgment. This case is before the court on its own motion for summary dismissal for lack of jurisdiction due to the failure to file a timely notice of appeal. See Utah R. App. P. 4(a).

A notice of appeal must be filed "with the clerk of the trial court within 30 days after the date of entry of the judgment or order appealed from." <u>Id.</u> If an appeal is not timely filed, this court lacks jurisdiction to hear the appeal, and must dismiss. <u>See Serrato v. Utah Transit Auth.</u>, 2000 UT App 299,¶7, 13 P.3d 616.

The district court entered its order from which Smith appeals on April 28, 2005. Smith filed his appeal on June 23, 2005, well beyond the time limitation set forth in rule 4(a). See Utah R. App. P. 4(a). Because Smith did not timely file his

notice of appeal, this court lacks jurisdiction to hear the appeal.

The appeal is dismissed.

Russell W. Bench,

Associate Presiding Judge

Pamela T. Greenwood, Judge

William A. Thorne Jr., Judge