

IN THE UTAH COURT OF APPEALS

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Utah State Tax Commission,)	MEMORANDUM DECISION	
)	(Not For Official Publication)	
Plaintiff and Appellee,)		
)	Case No. 20050994-CA	
v.)		
)	F I L E D	
Saneh L. Echols,)	(January 20, 2006)	
)		
Defendant and Appellant.)	<table border="1"><tr><td>2006 UT App 19</td></tr></table>	2006 UT App 19
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Fourth District, Provo Department, 056401136
The Honorable Anthony W. Schofield

Attorneys: Saneh L. Echols, Provo, Appellant Pro Se
Mark L. Shurtleff and Zachary D. Shaw, Salt Lake
City, for Appellee

Before Judges Greenwood, McHugh, and Orme.

PER CURIAM:

Saneh L. Echols appeals the September 27, 2005 Order Denying Defendant's Reply and Confirming Garnishment. This case is before the court on a sua sponte motion for summary disposition.

The Utah State Tax Commission obtained a judgment on a tax lien. The district court issued a Writ of Continuing Garnishment directed to Echols's employer, All Aboard--The Training Junction (All Aboard). The writ was served on Echols as agent for All Aboard. Echols objected to the garnishment of her wages, alleging that both the judgment and garnishment were void. Although Echols failed to appear at the hearing on objections to garnishment, the district court considered and rejected the objections. The court found that it "has no jurisdiction in this proceeding under Rule 64D of the Utah Rules of Civil Procedure to entertain collateral attacks on the underlying judgment." The district court further found that Echols "has failed to exhaust her administrative remedies at the Utah State Tax Commission, which precludes this Court from entertaining a collateral attack on a judgment that resulted from an administrative proceeding before the Utah State Tax Commission."

Echols failed to provide a transcript of the September 12 hearing that preceded the September 27 order confirming the garnishment. Accordingly, we assume that the district court's findings are supported by the evidence. See State v. Rawlings, 829 P.2d 150, 152 (Utah Ct. App. 1992) ("In the absence of an adequate record on appeal, we cannot address the issues raised and presume the correctness of the disposition made by the trial court.").

The Commission filed the underlying action to enforce its tax lien through garnishment of Echols's wages. Based upon the district court's undisputed findings, Echols did not exhaust available administrative remedies to challenge the Commission's determination nor did she initiate an action to obtain judicial review of the final agency action. The district court correctly determined that it lacked subject matter jurisdiction to consider a collateral attack on an underlying judgment in the context of the garnishment proceedings. Although Echols contends that she cannot represent the garnishee, she was served with the garnishment documents as agent for the garnishee.¹ There is no evidence in the record demonstrating that the court erred in determining that Echols was an agent of All Aboard for purposes of the garnishment proceedings.

This appeal is limited to review of the September 27, 2005 order confirming the garnishment. We affirm that order and deny the motion to stay proceedings in the district court.

Pamela T. Greenwood,
Associate Presiding Judge

Carolyn B. McHugh, Judge

Gregory K. Orme, Judge

¹At a subsequent hearing on an order to show cause, the court received a payroll check into evidence that was both issued to Echols as payee and signed by her on behalf of the employer.