



AGENDA

REVENUE AND TAXATION INTERIM COMMITTEE

LEGISLATURE Wednesday, October 15, 2025 | 1:15 p.m. | Room 445 Capitol Building

Members of the public may participate remotely in the meeting by visiting the committee's webpage to access the live streaming options: <https://le.utah.gov/committee/committee.jsp?year=2025&com=INTREV>

1. Committee Business

- Call to Order
- Approval of the minutes of the September 16, 2025, meeting

2. Legislative Audit – A Performance Audit of Local Authorities' Property Tax and the Shifting Tax Burden

The committee will hear a report from the Office of the Legislative Auditor General staff on audit #2025-21 A Performance Audit of Local Authorities' Property Tax and the Shifting Tax Burden. The committee will review the audit's recommendations.

- Leah Blevins, Audit Manager, Office of the Legislative Auditor General
- Lindsay Jaynes, Audit Supervisor, Office of the Legislative Auditor General

3. Property Tax Burden

The committee will hear a presentation from committee staff on the property tax burden throughout the state.

- Committee staff
- Committee discussion

4. Property Tax Trends

The committee will hear a presentation from the Office of the Legislative Fiscal Analyst on trends in the property tax system.

- Jared Gibbs, Staff Economist, Office of the Legislative Fiscal Analyst
- Committee discussion

5. Property Tax Solutions

The committee will discuss policy options and potential solutions to property tax issues raised during the 2025 Interim.

- Committee staff
- Committee discussion
- Public comment
- Committee action

6. Property Assessment Review Information Report

The committee will hear a report on the Property Assessment Review Information Report. This report contains the number of properties that: required a review in accordance with Section [59-2-303.3](#), and the county reduced the value as a result of the review; and the parcel number of any property: that required a review in accordance with Section 59-2-303.3; that has an increase in value of \$50,000 or more; and for which the county assessor did not reduce the value.

- Committee staff
- Utah Association of Counties



- Wasatch County

7. Statutorily Required Reports

The committee has received several reports as required by statute. These reports are the:

- Property Assessment Review Information Report
- Material Increase in State Income Tax Revenue Report
- Electronic Cigarette and Nicotine Product Licensing and Taxation Act Report
- License Plates

8. Sales Ratio Study

The committee will hear a presentation from the State Tax Commission on the Sales Ratio Study, its purpose and uses.

- Tax Commission
- Committee discussion
- Public comment
- Committee action

9. Other Items/Adjourn