

A Performance Audit of

Utah's Property Tax System

A Case for Increased Accountability
and Transparency

Office of the Legislative
Auditor General

Report to the UTAH LEGISLATURE





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April 17, 2024

TO: THE UTAH STATE LEGISLATURE

Transmitted herewith is our report:

“A Performance Audit of Utah’s Property Tax System: A Case for Increased Accountability and Transparency” [Report #2024-05].

An audit summary is found at the front of the report. The scope and objectives of the audit are included in the audit summary. In addition, each chapter has a corresponding chapter summary found at its beginning.

This audit was requested by the Legislative Audit Subcommittee.

We will be happy to meet with appropriate legislative committees, individual legislators, and other state officials to discuss any item contained in the report in order to facilitate the implementation of the recommendations.

Sincerely,

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Auditor General

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PERFORMANCE AUDIT

AUDIT REQUEST

The Legislative Audit Subcommittee requested our office review the property tax system to understand whether it is consistent, transparent, and fair.

After assessing the risk of the entire process, our efforts focused on the role of the Property Tax Division of the Utah State Tax Commission as well as the performance of county entities involved in the property tax system.

BACKGROUND

Property taxes are a critical funding source for counties, cities and towns, school districts, and local districts. This report looks at the oversight functions of the Property Tax Division as well as how counties manage their own property tax processes. Greater involvement by the Property Tax division can ensure that the tax system remains fair, that property owners have access to data, and the appeal processes are working effectively to ensure the system has proper checks and balances.

UTAH'S PROPERTY TAX SYSTEM



KEY FINDINGS

- ✓ **1.1** The Property Tax Division has been passive in their oversight role
- ✓ **1.2** Development of a division-level strategic plan will help the division better oversee the counties' role in assessing property
- ✓ **1.3** More training for assessors on mass appraisal provided by the Property Tax division will help improve assessors effectiveness
- ✓ **2.1** Access to more sales data could help assessors improve their accuracy
- ✓ **3.1** Counties should provide property owners with more data on valuation forms
- ✓ **3.2** Taxpayers would benefit from greater clarity around the truth in taxation process
- ✓ **4.1** County board of equalization processes could benefit from greater transparency and uniformity in the appeals process



RECOMMENDATIONS

- ✓ **1.1** The Legislature should consider statutorily allowing the Property Tax division to adopt multi-tiered enforcement mechanisms.
- ✓ **2.1** The Legislature should consider the benefits and risks of adopting a policy that would require the disclosure of property sales data.
- ✓ **3.1** The Legislature should consider defining what property characteristics should be made available to property owners.
- ✓ **4.1** The Legislature should consider requiring counties to provide clear information to taxpayers about the property tax appeal process.

Summary continues on back >>



REPORT SUMMARY

Enforcement Options Could Improve the Property Tax Division's Oversight

The Property Tax Division has been hesitant to provide documented oversight over county assessors who are underperforming. The division could use better oversight mechanisms to help counties comply with statute.

Property Tax Sales Data Could Help Property Values To be More Consistently Assessed

County assessors update property values based on available sales data. Assessors are hesitant to update commercial values without the data which shifts the property tax burden onto residential homeowners.

Property Tax Assessment and Valuation Information Availability Should Be More Consistent

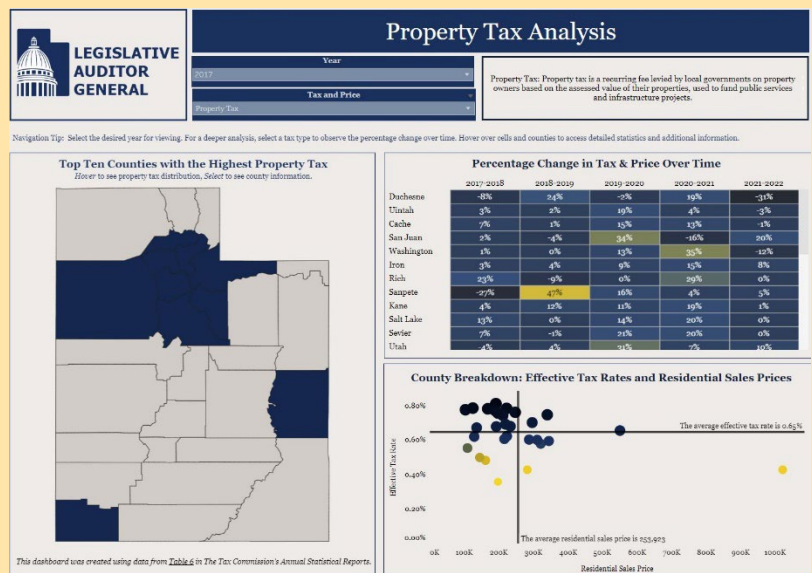
Property owners in some counties do not get enough information to understand their property assessments, which determines their taxes. This does not allow for property owners to determine whether they are accurate and fair.

Transparency, Uniformity, and Training Could Improve County Appeals Process

County processes vary across the state, leading to inconsistencies in transparencies, methodology, and approval of appeals during the board of equalization process.

County Property Tax Dashboard

The Property Tax Analysis dashboard includes a breakdown of percentage property taxes each entity receives, the change in median property taxes from 2017-2022, and the relationship between tax rates and residential sales prices.



This dashboard was created using data from Table 4 in The Tax Commission's Annual Statistical Reports.

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BACKGROUND

The Utah State Tax Commission is responsible for providing education for and oversight over the property tax process. Ultimately, counties are responsible for the assessment of property taxes, but it is the Tax Commission's statutory duty to hold them accountable for noncompliance. To do so counties and the Tax Commission will need to adopt better standards and methodologies to ensure the property tax process remains equitable, fair, and consistent throughout the state.

FINDING 1.1

Enforcement options could improve the Property Tax Division's oversight.

RECOMMENDATION 1.1

The Legislature should consider statutorily allowing the Utah State Tax Commission to adopt multi-tiered enforcement mechanisms for the Property Tax Division to use to ensure counties are in compliance with statute.

RECOMMENDATION 1.2

The Property Tax Division should consistently enforce the assessment requirements of *Utah Code*.

FINDING 1.2

Better strategic planning would help the division improve data for review.

RECOMMENDATION 1.3

The Property Tax Division should create and implement a strategic plan to effectively guide and oversee county entities in valuation and assessing procedures.

FINDING 1.3

Better strategic planning would help the division improve data for review.

RECOMMENDATION 1.4

The Legislature should consider requiring the Utah State Tax Commission to adopt a more robust auditing program for the assessment process and data integrity.

RECOMMENDATION 1.5

The Legislature should consider requiring the Property Tax Division to issue corrective actions against assessors not using approved mass appraisal valuation methods.

FINDING 1.4

Recently Established Data Analysis Processes Will Help, If Correctly Implemented

RECOMMENDATION 1.6

The Property Tax Division should develop and implement a policy and data processes to identify missing parcels and whether those parcels have been valued at fair market value.

RECOMMENDATION 1.7

The Property Tax Division should establish and implement standards to create and maintain a consistent parcel record to ensure consistency across the state.



CONCLUSION

Additional county transparency and access could help meet the needs of Utah taxpayers. Additionally, requiring training for county officials could promote uniformity and consistency. These improvements would help promote equity and fairness in the property valuation and appeals process.





Chapter 1

More Enforcement Options Could Mitigate Oversight Inconsistencies

There is a natural tension between the roles statute has assigned the Utah State Tax Commission (UTC, or commission) with local governments, necessitating a careful equilibrium. On one hand, the Tax Commission’s Property Tax Division (the division) is responsible to advise and help county assessors perform their duties.¹ On the other hand, the division is also responsible for taking corrective action and enforcing tax code ². As locally elected officials are empowered to fulfill their duties, it is imperative for the Legislature and the division to provide guardrails where necessary. However, the division has swung the pendulum too far toward providing assistance to the counties versus providing enforcement. Finding a balance is critical to ensure that the division upholds the state’s oversight responsibility while respecting the autonomy of elected local officials and their administrative functions.

Utah Tax Commission Oversight Responsibility

- 1

To adopt rules and policies consistent with the Constitution and laws of the state to govern...the performance of and duty related to assessment, equalization, and collection of taxes.
- 2

To exercise general supervision over assessors and county boards of equalization including the authority to enforce Section 59-2-303.1, and over other county officers in the performance of their duties relating to the assessment of property and collection of taxes.
- 3

Take corrective action if assessors fail to 1) follow current mass appraisal standards, 2) meet sales ratio standards provided by law, 3) annually update values using current market data or 4) complete a detailed review of each property at least every five years.
- 4

To confer with, advise, and direct county treasurers, assessors, and other county officers in matters relating to the assessment and equalization of property for taxation and the collection of taxes.
- 5

To investigate and direct the work and methods of local assessors and other officials in the assessment, equalization, and taxation of property.

Source: Auditor Generated

¹ The Property Tax Division is the arm of the Utah State Tax Commission that has been designated as the entity in charge of property taxes for the state. Therefore, we will refer to the Property Tax Division in this report. This audit does not review the processes of the Office of the Commission, but primarily examines the Property Tax Division’s practices.

The Utah State Tax Commission consists of four members appointed by the Governor. They and supporting staff are referred to as the Office of the Commission. It is important to note the distinction between the Office of the Commission and the functions of the executive director. The Office of the Commission processes and hears appeals, while the executive director and their staff perform administrative functions.

² *Utah Code 59-2*



1.1 Enforcement Options Could Improve Division’s Oversight

In order to maintain a productive working relationship with the counties, the division has been passive in its documented oversight role and hesitant to hold counties accountable for not complying with statute, resulting in inconsistent treatment of counties.

Statutorily, the division fulfills two different functions:

- Oversee property tax process and taxing officials’ compliance with statute.
- Provide educational programs, direct support, and various resources to all entities involved in the property tax system.



To preserve working relationships with elected county assessors involved in the assessment process, the division has been hesitant to issue corrective actions and hold taxing entities accountable for noncompliance.

While these functions are not in conflict, there is a necessary balance in maintaining both the advisory and enforcement roles.

When performing its compliance role, the division is required by statute to issue corrective actions against counties that fail to comply with the statute. However, according to division management, in response to threats of lawsuits from counties in the 1980s and 1990s, the division prioritized its role to educate and build relationships. This has caused the division to be hesitant to hold counties accountable for noncompliance. We recognize the importance of building strong relationships with counties; however, relationship building, and oversight functions cannot be mutually exclusive.

The Division’s Reluctance to Take Corrective Action Is Permissive of Long-Term Errors

County assessors are required to perform two separate processes on an annual basis to ensure property valuations are accurate.

Utah Code 59-2-303.1

(2)(a) The county assessor shall **annually update property values** of property as provided in Section 59-2-301 based on a systematic review [mass appraisal] of current market data.

(3)(a) The county assessor shall complete a **detailed review of property** characteristics for each property at least once every five years.

Statute requires the division to take corrective action for counties that do not complete these reviews. However, we found counties that have been noncompliant—in some cases for years.

The division has chosen to focus and put more weight on the annual review as they feel it is a more reliable measure of equity and is less willing to write a corrective action when counties are not compliant with the detailed review. While there may be questions from both the division and some

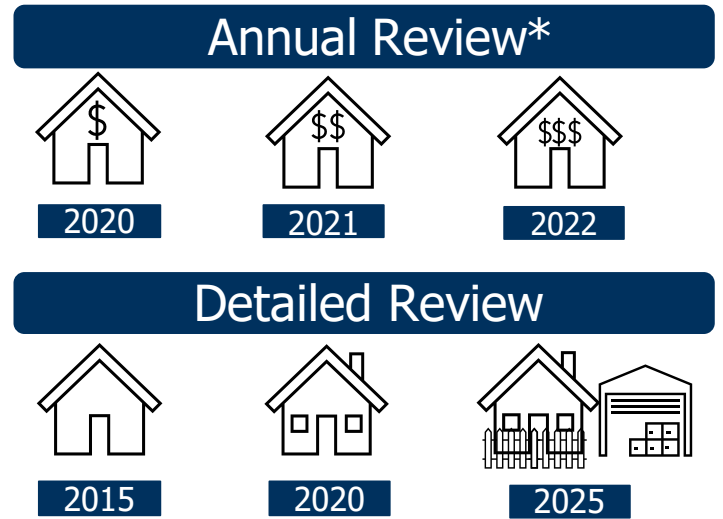
assessors as to whether the five-year detailed review achieves its purpose, it is currently required by statute, and must be enforced. The detailed review is currently recommended by the International Association for Assessing Officers (IAAO) but allows for a review every four to six years, providing some flexibility.

In 2023, the Office of the State Auditor issued a report on the division’s lack of oversight and enforcement of *Utah Code*. One of the findings from that audit highlighted that the Property Tax Division had not allocated resources to analyze and test counties’ mass appraisal systems for compliance with *Utah Code*.



We identified 56 instances in which counties were noncompliant with statute but were not issued corrective action by the division.

Following the 2023 audit, the UTC issued three corrective actions for the first time since 2009. Two of the counties received corrective action for their noncompliance with conducting a five-year detailed review. Since 2012, there were at least 56 instances in which a county had 10 percent or more of its properties out of compliance with the requirement for a five-year detailed review but never received corrective action. In addition, there were 34 instances where counties did not submit data to the division during this period. While the next section addresses the need for a broader range of corrective options, it is important for the division to strive to be consistent in the actions it



Source: Auditor Generated

*This assumes values continually increase. An annual review can also reduce or maintain the value.



takes. Consistency and making options clear could help prevent a return of the threat of lawsuits experienced in the 1980s and 1990s.

The Property Tax Division Could Use Additional Multi-Tiered Enforcement Mechanisms in the Corrective Action Process

Prior to 2023, the division had not taken corrective action against a county assessor since 2009³. The division has stated that it views issuing corrective action as a last resort. The division is also reluctant to put itself in a situation of doing the assessor’s job, which would not be appropriate, and does not have the resources to do. The delicate relationship between local elected officials and state oversight is another complicating factor.

Both statute and rule are silent on intermediate options for correction and the thresholds for the use of those options. The lack of available intermediate actions contributes to the inconsistency of county treatment. Per statute, the current process entails:

- After one year of noncompliance, the division shall assist the county assessor in fulfilling the requirements of the two appraisal programs.
- After two years of noncompliance, the county will lose its assessing and collecting levy ⁴.

Significantly, the scenario of two years of noncompliance would affect primarily rural counties, which are already limited in their resources. In 2023, thirteen counties received assessing and collecting money from the state, which was then disbursed to various offices involved with the assessing and collecting of taxes.

The division has the power to investigate and direct the work and methods of local assessors in the assessment process. However, the division does not believe it is equipped with the right enforcement tools to help counties get into compliance without taking over their responsibilities. Currently, there are no standards regarding levels of county compliance with statute that would merit corrective action. This creates inconsistencies in oversight. Statute currently states that the division should issue corrective action against noncompliant

³ A corrective action includes a factor order, notification of noncompliance to the Office of the State Auditor or filing a petition for a court order requiring a county to act. The division also can seek the removal of an assessor from office, either through the courts or county attorney — although the division reports they have commenced the removal of an assessor, it never progressed to the point of actual removal.

⁴ *Utah Code* 59-2-303.1(4).



counties. By allowing the division to create a tiered system of enforcement tools, the Legislature could encourage enforcement consistency.

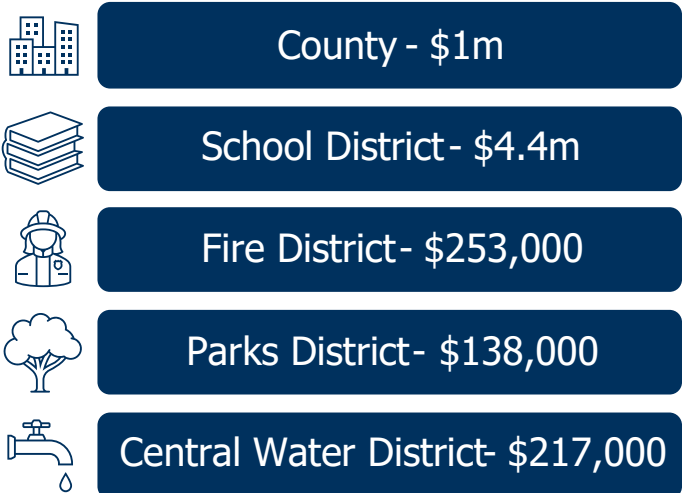
RECOMMENDATION 1.1

The Legislature should consider statutorily allowing the Utah State Tax Commission to adopt a new multi-tiered enforcement mechanism for the Property Tax Division to use to ensure counties are in compliance with statute.

Lack of Appropriate Oversight of the Assessment Process Has Budgetary Implications

Inadequate oversight can result in negative consequences for taxing entities which rely on accurate data. In 2019, the assessor’s office of County A incorrectly valued a parcel at \$987 million, resulting in an overestimate of \$543 million for the area where the parcel was located. The error was not caught until after the budget and rates had been finalized. In an emergency meeting held in November 2019, the county disclosed that the oversight would impact several entities, leading to a total budget shortfall of over \$6 million. The individual entities’ shortfalls in County A are shown to the right. These shortfalls were recouped over the next three years.

County A Initial Budget Shortfall



Source: County Assessor’s Office

To be clear, the shortfall was primarily a mistake on County A’s part. However, better oversight of county tax roll data could have mitigated this kind of situation. The division reported that it had notified the county about the outlier, but the county chose not to delve into the issue.

As the division is responsible for investigating and directing the work of assessors, it should have done more to mitigate the problem.

To proactively address these kinds of issues, the division worked with the Legislature to pass H.B. 56 in 2023, requiring the collection of parcel data from each county for the division to review and analyze. However, there was not



enough data for our audit team to perform a full review. We could not get the property types for 15 counties' parcel data, and 5 counties were missing dates for five-year detailed reviews. The division has stated that they are currently working toward better understanding the data and will work toward developing standards for what data specifically counties are required to be transmitted to the division in future years.

RECOMMENDATION 1.2

The Property Tax Division should consistently enforce the assessment requirements of *Utah Code*.

1.2 Better Strategic Planning Would Help the Property Tax Division Develop More Robust Oversight

The division needs to create a strategy and plan to ensure more guidance and oversight over the county assessment process. The division believes that a more robust oversight process will take several years to implement while counties adopt the new mass appraisal system, Paragon, Utah Mass Appraisal (PUMA).⁵ Currently, 18 counties have migrated to PUMA, with other counties working to adopt the new system over the next few years. We believe that by creating a robust plan now, the division can provide oversight for the majority of counties already on PUMA and define county expectations for those still making the transition.

In 2023, our office released *The Best Practice Handbook: A Practical Guide to Excellence for Utah Government*,⁶ which is intended to be a useful tool for agencies developing and implementing plans. It includes a Best Practices Self-Assessment, which could help the Property Tax Division identify areas for improvement.

As detailed in the handbook, effective strategic plans shape the vision of the organization to provide reasonable assurance that objectives and goals are being met. Effective strategic plans help optimize resources, manage risk, align goals with stakeholder priorities, and provide a framework for continual growth, improvement, and goal accomplishment. While the division acknowledges their



The division estimates that a more robust oversight process will take several years but does not have a documented plan to ensure that the process is on the right track.

⁵ Counties are not required to use PUMA if they receive approval from the Multicounty Appraisal Trustee and the division.

⁶ lag.utleg.gov/best_practices.jsp

plans are informal, it would be beneficial to begin formalizing those plans and to set expectations for assessors.⁷

Any strategic plan should include the eight elements detailed in the *GOPB Guide to Strategic Planning*, published by the Governor’s Office of Planning and Budget.⁸ Currently, the division’s plan is composed primarily of its mission, vision, and goals. We recommend that the Property Tax Division develop its own comprehensive plan to guide the division’s implementation of oversight responsibilities that is independent, unique, and specific to the division’s role. Our office’s *Best Practice Handbook* also includes guidance on implementing the plan and evaluating its effectiveness.



Source: Governor’s Office of Planning and Budget

Planning is a priority; however, implementation is equally important to ensure that the division can monitor compliance and have strategies in place to hold counties accountable.

Assessors are elected to do a specific job; having defined lines of responsibility and accountability will help bring clarity about what is and is not acceptable. Oversight at the state level is critical to ensuring that the process is functioning as intended. By creating and implementing adequate plans, the division can appropriately assist, guide, and enforce county compliance with statute.

RECOMMENDATION 1.3

The Property Tax Division should create and implement a strategic plan to effectively guide and oversee county entities in its valuation and assessing procedures.

⁷ In 2023, UTC released a strategic plan for the organization as a whole. However, we believe the division would benefit from a more focused plan for guiding its oversight strategy going forward.

⁸ gopb.utah.gov/wp-content/uploads/2023/03/2023_10_03-Strategic-Plan-Guidance-refresh-live-links.pdf.



1.3 To Fulfill Its Oversight Role, the Property Tax Division Should Establish Criteria for a Mass Appraisal System

In addition to creating an oversight plan, the Property Tax Division should establish specific criteria for the development of the counties' mass appraisal systems and provide more training to county assessors on mass appraisal to help with the evaluation of the property assessment process statewide. Currently, the division does not have the ability to review, audit, and run PUMA reports independently of the assessor's office. The

requirements for a mass appraisal system should also include data standardization to improve the auditability and consistency of reports.

Since 2015, the PUMA system, developed by the Multicounty Appraisal Trust (MCAT), has been implemented by 18 counties⁹. In statute, MCAT is an interlocal agreement between all counties and is responsible for overseeing the administration of PUMA. Although the use of PUMA is not specifically required, any mass appraisal system used by counties must be certified by the county assessor, as well as the division, that it meets the division's requirements. However, the division has not yet developed specific criteria required for a mass appraisal system. Given the division's responsibilities, we believe it should have more input in establishing criteria to ensure timely implementation of capabilities that improve the division's oversight.

Statutory requirements for PUMA

- Has the ability to update all parcels of real property located within the county each year
- Can be programmed with specialized criteria
- Provides uniform and equal treatment of parcels within the same class of real property throughout the county; and
- Annually updates all parcels of residential real property within the county using accepted valuation methodologies as determined by rule.

⁹ The multicounty assessing and collecting levy rate is set by *Utah Code* 59-2-1602.



The Division Should Require and Provide Mass Appraisal Training and Adopt a Methods and Assistance Program

While counties have converted to PUMA, not all of them are using the system as intended. After an assessor closes the tax roll, counties must sign a form finalizing their process and transfer the roll to the county auditor before May 22. Any changes authorized by the county boards of equalization or the Commissioners are then made by the county auditor.¹⁰



Statute requires counties to use a mass appraisal system; however, not all counties are using their mass appraisal systems correctly.

As discussed earlier, the division recently issued three corrective actions—the third was against County B’s assessor.

Rather than valuing property in PUMA, as expected, the assessor changed property values in an administrative system overseen by the auditor, resulting in discrepancies between the values in PUMA and the residential property values that appeared on valuation notices. In addition, the primary residential exemption is intended to apply only to the first acre of property but County B incorrectly coded the system to apply to properties with multiple acres.

County B missed out on \$37 million in taxable property value that was in PUMA but not the administrative system. This resulted in the county’s tax rate being set based on a taxable value that was lower than it should have been. At least 10 percent of property owners appealed their value; as a result, adjustments made by the Board of Equalization increased 31 percent, rising from \$14.5 million to \$19 million between tax year 2022 and tax year 2023. The division informed us that it has been concerned about these kinds of mistakes but does not have statutory oversight of the auditor’s system to rectify these issues. The assessor’s actions culminated in an inequitable allocation of property taxes across the county.

Having a Mass Appraisal System Is Important, but It Is Equally Important to Ensure That Assessors Are Using These Systems Correctly and Effectively.




While it is important for all county assessors to transition to PUMA, if counties do not use the mass appraisal system as intended, the goal of having consistency in methodology and division oversight cannot be met.

Other states have established systems to ensure data accuracy. Implementing methods from other states would require the Property Tax Division to revisit how it prioritizes resources and the responsibility of staff. The division recently has had to use funding from two vacant positions to increase the salary of

¹⁰ The Board of Equalization (BOE) is the county entity responsible for deciding appeals. The process is explained in greater detail in chapter 4 of this report.



current employees to retain qualified staff and remain competitive with counties. Statute currently allows the division to provide appraisal services, upon mutual agreement by the counties, for a fee. Paying such fees may be difficult in counties that report having limited resources. The division believes legislation is necessary if the Legislature wants to require the division to provide more oversight and auditing services to avoid auditing their own work.¹¹ Other states require some form of audit of the property tax system as shown below.

<p>An independent third party is contracted to determine whether the assessor of each county has performed the valuation process in accordance with the law.</p>	
	<p>The State Comptroller oversees a Methods and Assistance Program which includes a review of each district’s governance, operating procedures, and appraisal standards of each appraisal district at least once every two years.</p>
<p>Upon request by the county governing authority, the Commissioner of the Department of Revenue appoints a Performance Review Board to complete a thorough investigation.</p>	

Source: Auditor Generated

RECOMMENDATION 1.4

The Legislature should consider requiring the Utah Tax Commission to adopt a more robust auditing program for the assessment process and data integrity.

RECOMMENDATION 1.5

We recommend that the Legislature consider requiring the Property Tax Division to issue a corrective actions against assessors not using approved mass appraisal valuation methods.

¹¹ *Utah Code 59-2-703*



1.4 Recently Established Data Analysis Processes Will Help, If Correctly Implemented

The division is required to investigate whether all properties are on the assessment roll and whether they are assessed at fair market value.¹² According to the division, they do not have the capability to determine whether parcels are missing or are at fair market value. We reviewed parcel data from multiple sources and found significant differences between the total number of parcels contained in each source. Prior to the Legislature’s passing of H.B. 56 in the 2023 General Session, the division was not regularly reviewing counties’ parcel data.



Establishing consistency in parcel records among multiple sources is necessary to ensure that all properties are recorded, assessed, and taxed fairly and equitably.

At the time of this audit, it is not clear whether all parcels are included in each county’s assessment roll. We reviewed parcel data from multiple sources and found significant differences in the total number of parcels by each source. We also reviewed data that counties sent to the division, parcel data from the Utah Geographical Resource Center (UGRC), parcel data that assessors gave to the Office of the State Auditor, and data given to us directly from the assessor’s office.

In a sample of two counties, we found the total parcel count to be vastly different, depending on the source of data. For example, in one county, the property count ranged from 242,844 to 305,797. In another, the count ranged from 98,961 to 125,009. The property count was different in every source we reviewed. Aside from data collected from UGRC, all the datasets came from the assessors’ offices during the same year and are inconsistent. We recognize that authority provided by H.B. 56 is relatively new to the division, and they have stated that they are working on developing a system to better understand counties’ parcel data.

RECOMMENDATION 1.6

The Property Tax Division should develop and implement policy and data processes to identify missing parcels and whether those parcels have been valued at fair market value.

¹² The division currently has informal processes to ensure that all parcels are in the assessor’s system.



RECOMMENDATION 1.7

The Property Tax Division should establish standards to create and maintain a consistent parcel record to ensure consistency across the state.



BACKGROUND

Utah is a nondisclosure state, meaning that property sales are not required to be disclosed to the government. Sales are one of the primary metrics county assessors use to determine the value of residential and commercial properties. While prices in Utah’s housing market generally have increased significantly over the last few years, assessors have not always been able to accurately capture that increase. Since property sales are not required to be disclosed, counties with insufficient sales data do not consistently adjust property values. This lag has led to some assessors making significant increases in property values in later years when they receive adequate sales information.

FINDING 2.1

Utah’s current system creates inconsistency in the property tax process.

RECOMMENDATION 2.1

The Legislature should consider a policy that weighs the benefits of more complete and accurate property tax assessments through a disclosure requirement with a citizen’s right to privacy.



CONCLUSION

Utah’s property taxes have increased significantly over the last few years. While there are market forces at play, property owners are receiving valuation notices that are inconsistent and reflect significant increases in property values which may lead to higher taxes. This issue is compounded by discrepancies in the amount of information available for residential and commercial property sales. County assessors listed limited commercial sales as one of the reasons for their hesitancy to increase assessment values for these property types. This contributes to a tax shift which may cause other property types, such as residential, to pay more in taxes while commercial properties pay less. Having access to more sales data would help assessors accurately capture changes in the market for all property types; thus, making the tax process more accurate and changes in property taxes less volatile.





Chapter 2

Access to Property Sales Price Data Would Allow Property Values to Be More Accurately Assessed

2.1 Utah's Current System Creates Inconsistency in Property Valuations

Increasing the amount of data available to county assessors would increase accuracy, fairness, and transparency in determining property values. However, these potential gains must be weighed against people's right to privacy. Property values in Utah have increased significantly in the last several years. In many counties, minimal value increases in one year were followed by sharp increases the next year, which indicates the need for more complete data, specifically property sales data. Ultimately, the *Utah State Constitution*, *Utah Code*, and *Administrative Rule* require that county assessors are to maintain an accurate database and assess properties based on fair market value.

Generating fair assessments of property values can be aided by having additional data for decision-making.

The Primary Method for Determining Whether Properties Are Assessed at Fair Market Value Is the Sales Ratio Study. The sales ratio study is an analysis performed by the Property Tax Division (division) which looks at the relationship between the assessed value and the market value of various property types to determine whether they are assessed at fair market value. If a county is undervaluing a property, the sales data allows them to make mass adjustments to similar property types prior to closing the roll or the division requires the counties to increase values in those areas. The availability of data increases assessors' ability to accurately value various property types.

Differences in assessors' methodology also contribute to inconsistent and significant changes to property values. Historically, some assessors have conflated the annual review and detailed review process and as a result, only increased values to one-fifth of the county without applying increases to similar properties across the county. Therefore, values in some areas of the county would increase faster than others. Mass appraisal is meant to create more equity countywide but there are differences in resources and capability to effectively use mass appraisal across the state. A lack of sales data only exacerbates this problem.



Differences in assessors' methodology may contribute to significant changes in how properties are valued.



countywide but there are differences in resources and capability to effectively use mass appraisal across the state. A lack of sales data only exacerbates this problem.

Property Taxes On Residential Homes Have Increased Significantly

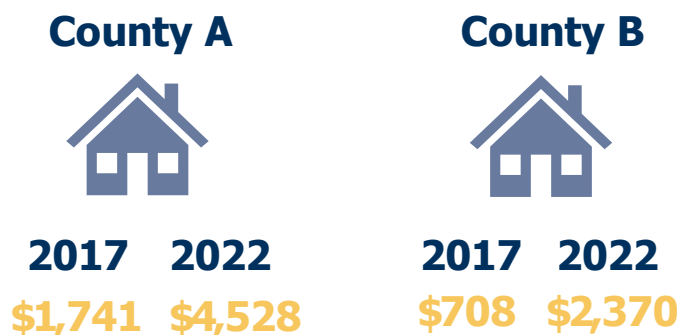
Residential property owners make up 50 percent of the property taxes charged in Utah, compared to 21 percent for commercial and 8 percent for centrally assessed¹ properties. However, between 2017 and 2022, property taxes in 6 counties increased for the average homeowner between 100 and 235 percent. There are multiple factors that have contributed to the increase in residential property taxes statewide:

Between 2017-2022, property taxes in six counties have increased between 100 and 235 percent.

- Residential property values reportedly increased faster than other property types, shifting more of the burden to residential properties.
- The Legislature froze the statewide basic rate, unexpectedly resulting in an increase in taxes collected for school districts and therefore overall taxes collected.

Another factor impacting this shift to residential properties is how assessors value property. By having more data on all property types, assessors could be more accurate in their assessment of property.

Largest Property Tax Bill Increases



Source: Auditor generated using data from Tax Commission's Annual Statistic Reports

¹ Centrally assessed properties are assessed in accordance with **Utah Code** 59-2-201. They include mines, airlines, utilities, and railroads that operate as a unit across multiple counties. The division assesses these properties.



Access to More Sales Data Could Help Improve Equity Statewide

Utah is a nondisclosure state, meaning that parties involved in property sales are not required to share details about the sale with the government. Proponents of maintaining nondisclosure status argue that requiring individuals to report sales information to the government about private real estate transactions infringe on their right to privacy. This presents a policy question for the Legislature; namely, does the need for privacy outweigh the need for increased data to make decisions about property values?



Proponents of maintaining property disclosure law worry requiring disclosure infringes on their right to privacy.

IAAO Standards:

In jurisdictions that do not have laws mandating full disclosure of sales data, assessing officials work under a severe handicap and should seek legislation that provides for such disclosure.

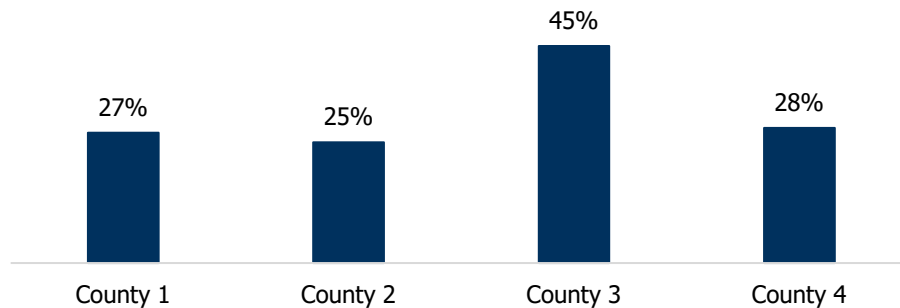
Many counties rely on multiple listing services (MLS) to access data as well as surveys sent out by the division¹⁴. To accurately assess property, assessors primarily rely on sales data, but some counties have access to market data as well. The International Association of Assessing Officers (IAAO) has stated that comparing the assessed value of a property with the sale of a recently sold property is the preferable method of valuing residential property. It is therefore important for assessors to have access to sales data.

A lack of real-time data about the housing market limits assessors' ability to accurately determine the market prices in a given year. Figure 2.1 shows the percentage of sales data reported by counties, compared with the total percentage of estimated sales that took place in each county but assessors were unable to obtain the corresponding data.

¹⁴ An MLS is a database of homes for sale within a certain region.



Figure 2.1: Estimated % of Residential Property Sales Data Not Reported to Counties between 2021-2022. Counties are heavily reliant on multiple listing services for data.



Source: Auditor generated, based on data collected from the State of the State’s Housing Market 2022–2024 report, published by the Kem C. Gardner Policy Institute, along with sales ratio studies of the Utah State Tax Commission.

Currently, when assessors do not have enough sales or market data, they are not required to change the property values for the annual assessment, leading to significant changes in property value later, when the assessor eventually obtains sufficient sales data.

One county performed the annual update on one fifth of the county rather than doing so every year. In 2023, the assessor had enough sales and market data to update all residential parcels and assessed values raised 56 percent. At the same time, a centrally assessed property that makes up a significant portion of the tax base decreased in value by 15 percent (\$263 million); as a result, the property tax burden shifted toward all other property owners. Locally assessed property in the county increased by 56 percent (\$212 million). Accordingly, the average residential tax bill increased from \$1,178 to \$1,907.

Counties that drastically increase property values are not violating statute or rule if the increase is due to accurate market data. Rather, counties have an established process to keep the values of properties as close to fair market value as possible. Increasing assessors’ access to sales data could result in more gradually changed, accurate valuations on property owners’ tax bills.



Other States Have Varying Levels of Required Disclosure for Real Estate Sales Data

Thirty-eight states have some form of sales disclosure law for real estate transactions. States have varying degrees and methods of public disclosure, including publishing sales information in the newspaper and recording the sales price on deeds. Twelve states, including Utah, are considered nondisclosure states.



38 states have some form of property sales disclosure law.

In Montana, sales transactions are shared with the Montana Department of Revenue and Taxation, the county clerk, and the recorder for purposes of property valuation; however, the information is not publicly available. In addition, Montana also prohibits the state and local governments from imposing any tax on the transfer of sale of real property. In Missouri, at least four counties have passed ordinances requiring mandatory sales disclosure. Allowing some type of disclosure in Utah would increase the amount of sales data assessors have access to, increasing the likelihood that they are assessing the market accurately on an annual basis.

Disclosure of real estate sales data also would allow property owners to better understand their own valuation by comparing their valuation against actual sales. Such disclosure also would help create more accountability and transparency in the appraisal process, because property owners would have access to the same data that assessors use to appraise properties in the county. However, requiring real estate sales data to be shared with the government could limit property owners' right to privacy.

A Lack of Commercial Data Shifts the Tax Burden to Residential Property Owners

Compounding the issue of insufficient data for decision-making, the volume of commercial sales reported is significantly lower than that of residential sales.

- In 2021, seventeen counties did not have sufficient commercial data to reliably assess where the market was.
- In 2022, twenty counties did not have sufficient commercial data to reliably assess where the market was.

Many assessors are hesitant to change property valuations without sales or market data. Therefore, in some counties, commercial property values do not change for multiple years.



The division recently subscribed to a commercial sales database; however, the sales information the division receives through that commercial sales data is minimal. Since counties are more likely to have residential sales than commercial sales, residential values will change, while commercial values remain the same. Consequentially, the tax burden shifts toward residential property owners in the county.

Commercial properties are assessed differently than residential properties. County assessors we talked to, along with the IAAO, indicate that the preferred method for valuing commercial property is to use data for the income method. Given the difficulty in gathering such data, using comparable sales data is the next best option. If neither of these options is available, the third option is to use the cost approach. Currently, only one county in Utah is able to use the preferred income approach for a majority of its commercial properties, and according to the division, at least 5 counties use the income approach to varying degrees. Other counties we met with primarily use a market-based cost approach.



Only one county in Utah uses the income method to value commercial property. The rest of the state uses the cost approach, which is the least preferred of the three approved methods.

The cost method relies on industry construction costs¹⁵ to determine the value of a property, which is then compared against available sales data. Residential sales data are more plentiful than data from commercial sales, residential property is both easier to appraise and more likely than commercial property to be close to fair market value.

Our audit found that some counties contract out portions of the valuation process to fee appraisers. During the 2024 General Session, the Legislature passed House Bill 53, which allows the Multicounty Appraisal Trust to hire professional appraisers to provide valuation services to third, fourth, fifth, or sixth class counties. The IAAO recommends contracting services as a way to maintain a modest staff size or to compensate for skills and resources that are not available internally.

¹⁵ Industry construction costs are reported by Marshall and Swift.



RECOMMENDATION 2.1

The Legislature should consider a policy that weighs the benefits of more complete and accurate property tax valuations through a disclosure requirement with a citizen's right to privacy.





BACKGROUND

Property taxes have increased exponentially over the past few years, and taxpayers are often confused about how property taxes are calculated. The information found on a county's valuation notice or website varies across the state. Additionally, many taxpayers get confused over the Truth in Taxation process.

FINDING 3.1 Counties should provide more information to property owners about tax processes.

RECOMMENDATION 3.1

The Legislature should consider defining what property characteristics should be made available to property owner in annual property tax notices and on county websites.

RECOMMENDATION 3.2

The Legislature should consider whether to change statute to clarify requirements that allow property owners to access the information assessors use for property assessments.

RECOMMENDATION 3.3

The Legislature should consider clarifying what payment and collection procedure information is required on valuation notices sent out in July and on tax bills sent out by November 1.

RECOMMENDATION 3.4

If the Legislature does not implement Recommendation 3.3, the Property Tax Division should monitor and hold counties accountable for the content currently required by statute on the property valuation notices.

FINDING 3.2 The Truth in Taxation process could be more transparent.

RECOMMENDATION 3.5

The Legislature should consider creating in statute a template to be used by taxing entities that clearly communicates the intended uses for the increased revenue raised by Truth in Taxation.

RECOMMENDATION 3.6

The Legislature should consider amending *Utah Code* 59-2-919 to allow for the changing nature of printed newspapers.

RECOMMENDATION 3.7

The Legislature should consider weighing the balance between potential taxpayer confusion and allowing for more taxpayer participation by requiring taxing entities to include all affected ZIP codes when advertising Truth in Taxation meetings on the Utah Public Notice Website.

RECOMMENDATION 3.8

The Legislature should consider requiring taxing entities to stream Truth in Taxation meetings to allow for more taxpayer participation.



CONCLUSION

Improving the property tax valuation notices and property characteristics found online would allow taxpayers to make informed decisions on the value of the property. Increasing transparency on increased tax revenue will help alleviate many of the concerns taxpayers may have over the property tax process.





Chapter 3

County Property Tax Process Lacks Transparency in Key Areas

3.1 Counties Should Provide More Information to Property Owners about Tax Processes

Differences in valuation notices¹⁶ between counties make it difficult for the tax process to be considered fair, transparent, and consistent. Information provided on property valuation notices differs between counties in content. However, *Utah Code* requires property valuation notice forms to be approved by the Property Tax Division (the division) of the Utah State Tax Commission (UTC) and to be uniform in content in all counties.¹⁷ Each year, the division receives sample notices from each county before the forms are printed to ensure that all relevant information required by statute is included in the notices. Once the division considers the county to have met the statutory requirements, the counties can print and mail out the property valuation notices.



Differences in valuation notices between counties make it difficult for the tax assessment to be considered fair, transparent, and consistent.

The Availability of Information on Property Tax Valuation Should Be More Consistent



Counties are able to include a more detailed property description on the notice, but most choose not to provide this information.

Some counties provide significantly more information on their property valuation notices than others do. *Utah Code* requires that information on the property valuation notices sent out each summer must include both the market value and the taxable value of the property.¹⁸ Counties are able to include a detailed description of the property, but most choose not to provide this information. After notices are sent,

property owners who disagree with the market value of the property have until September 15, or forty-five days after the notice is sent, to file an appeal with the county board of equalization.¹⁹ Even though counties may include limited property description information on the notice, there is little information given

¹⁶ The official name of this form is Property Valuation and Tax Changes Notice, which is sent out in summer; the property tax bill is sent out by November 1.

¹⁷ *Utah Code* 59-2-919.1 for property tax valuation notices and 59-2-1317 for tax bill notices.

¹⁸ The market value may differ from taxable value due to exemptions of tax relief for the property.

¹⁹ The county appeals process and boards of equalization are examined in depth in Chapter 4.



about how the market value of the property is calculated. The information provided varies by county. Given that each county categorizes and explains things differently, it can be difficult and time-consuming for the division to explain property valuation when asked.

Property Valuation Information Available on County Websites Is Frequently Limited. Only five counties offer easily available information about property characteristics on their websites; of those, only two counties post all the details considered in their valuation process. The other 24 counties offer varying amounts of limited information, making it difficult for property owners to determine whether the assessed value is fair. This ambiguity makes it difficult for taxpayers to decide whether to appeal or accept the valuation.

Additional Property Details Found on the County Websites		
2 Counties	All Details	County provides complete property characteristics used in the valuation process
3 Counties	Limited New Details	County provides some property characteristics used in the valuation process
14 Counties	Basic Details	County provides basic property information used in the valuation process
10 Counties	No New Details	County provides no information or the same information as found on the valuation notice

Source: Auditor generated.

The main difference in information provided on county websites is the amount of detail included. The twenty-four counties whose websites have “no new details” or “basic details” include objective facts such as square footage and the number of bedrooms and bathrooms. The five counties whose websites include more details note additional measures used to make determinations about property values, such as quality of property, property characteristics, and neighborhood data.²⁰

When asked, one assessor explained that their county does not include detailed qualitative characteristics because people may take issue with or misinterpret the data provided and call to confront the assessor. Another assessor stated that they prefer providing all the information so the property owner can see the

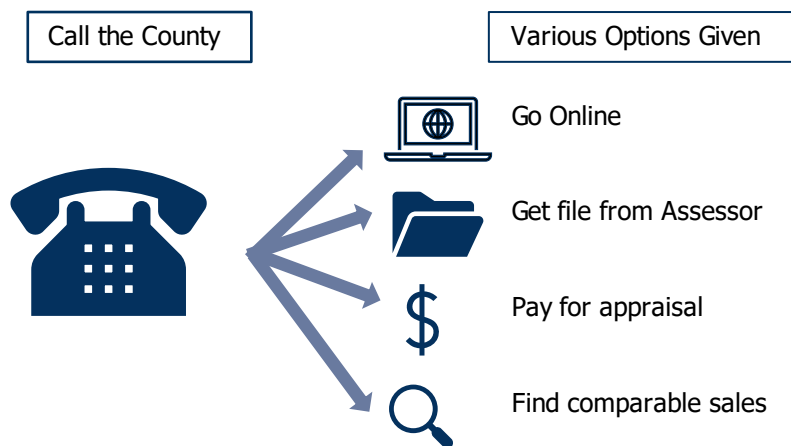
²⁰ See Appendices A through D for examples of information provided in valuation notices and on county websites.

characteristics considered when the value of their property was determined. This assessor noted that giving full information up front helps to prevent unnecessary appeals.

The division's standards of practice state that factors like neighborhood data are crucial in the valuation process. The ability to access complete information about the assessment process allows the owner to form an informed opinion about the fairness of their property's valuation. Property owners in 24 counties do not have the same information readily available to them.

When Called, Some Counties Did Not Provide Additional Property Valuation Information. As part of our audit process, we called several counties to obtain information about property valuation. Counties that have information online directed us to their websites. Those that did not have information available online advised us to pursue the options in the graphic below.²¹ Most of these options require, at minimum, a visit to the assessor's office.

Options Given When Calling Counties for Information



Source: Auditor generated.

Though many assessors' offices may not have the resources to support a website that would include all the pertinent information, mailing the information to

²¹ One assessor's office stated we could request a copy of the property file from the assessor. The requests could be made in writing, or in person at the assessor's office. Counties also advised that we could obtain an independent appraisal or, if the home had been remortgaged within the last year, we could use that appraisal information. We also were told we could get comparable property sales to use as information on which to base an appeal.



those who request it may be an economical way to provide increased transparency to property owners.

In the 2024 General Session, the Legislature passed Senate Bill 29, which has the potential to alleviate some of these issues.²² The new statute instructs county auditors to inform property owners how to access details about their assessment but does not specify the level of information the county needs to provide.

S.B. 29: Modifications to Truth in Taxation

“The county auditor...shall notify each owner of real estate...instructions on how the taxpayer may obtain additional information regarding the valuation of the property, including the characteristics and features of the property, from at least one of the following sources:

A website maintained by the county; or

The county assessor’s office”

Gathering the information required to form an opinion about whether a property’s assessment is fair may take time and money—or, the information may be available at the click of a button, depending on which county you live in. Geographical location can determine the process, procedure, and costs associated with appealing a valuation.

RECOMMENDATION 3.1

The Legislature should consider defining what property characteristics should be made available to property owners in annual property tax notices and on county websites.

RECOMMENDATION 3.2

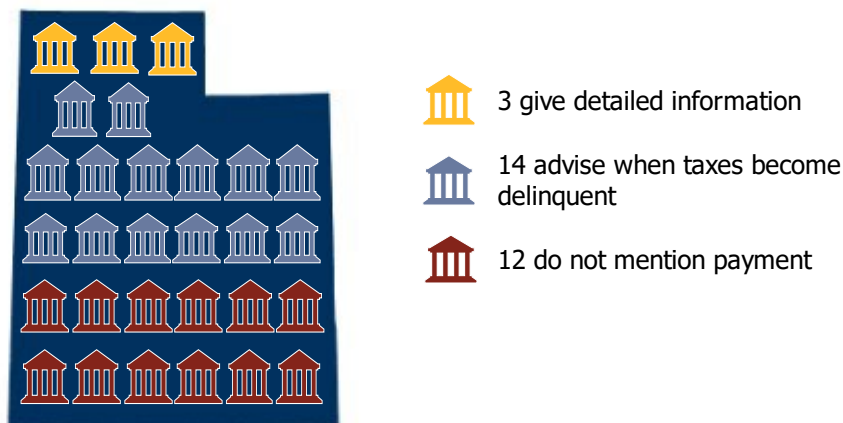
The Legislature should consider whether to change statute to clarify requirements that allow property owners to access the information assessors use for property assessments.

²² *Utah Code* 59-2-919.1, effective January 1, 2025.

Some Counties Do Not Include Payment Information and Collection Procedures on Valuation Notices

Not all counties include payment options and collection procedures in the property valuation notices sent in July, as required by *Utah Code*.²³ The information provided about payment of taxes and collection procedures varies across the counties. Three counties provide detailed information on the payment options and collection procedures, as required by statute.²⁴

Payment and Collection Information Found on the Property Tax Valuation Notices



Source: Auditor generated.

Twelve counties do not mention the due date for payment of taxes or mention the collection procedures. Fourteen counties have a one-sentence statement advising when payments become delinquent. Only three counties give a detailed explanation of the collection procedure.²⁵ When asked about the discrepancies on the notices, the division stated that it has worked with the Legislature to get clarification on the



It is difficult for the division to oversee a program when its authority to do so is vague in statute.

²³*Utah Code* 59-2-919.1 requires that the options for the payment of taxes and collection procedures must be included on the notice of property valuation and tax changes sent out in July. *Utah Code* 59-2-1317 requires that the options for the payment of taxes and collection procedures must be included on the tax notices sent out by November 1.

²⁴ See Appendix E for sample wording from a property valuation notice that meets the requirements of *Utah Code* 59-2-919.1 for payment and collection information.

²⁵ An example of the detailed payment and collection information required by *Utah Code* is shown in Appendix E.



required contents of the valuation notices, but that additional statutory clarification is needed if more transparency and uniformity is desired.

RECOMMENDATION 3.3

The Legislature should consider clarifying the required information on payment and collection procedures on valuation notices sent out in July and on tax bills sent out by November 1.

RECOMMENDATION 3.4

If the Legislature does not implement Recommendation 3.3, the Property Tax Division should monitor and hold counties accountable for the content currently required by statute on the property valuation notices.

3.2 The Truth in Taxation Process Could Be More Transparent

There Are Ways to Encourage Counties to Communicate Accurate Truth in Taxation Information

Some taxing entities are inaccurate in how they discuss the Truth in Taxation (TNT) process. The TNT process is statutorily required of taxing entities if a taxing entity proposes an increase in revenue above what they budgeted for the year before. Taxing entities' budgets should not increase every year just because property values increase.

The confusion for property owners arises because of uncertainty about how the certified tax rate (CTR) is set. Perhaps counter-intuitively, property taxes may increase with no TNT process due to other factors, such as tax shifts or rate freezes.



The certified tax rate is recalculated each year and set by the county auditor to ensure that the budget revenue collected by a taxing entity is the same as the amount budgeted in the previous year.

What is the certified tax rate?

"'Certified tax rate' means a tax rate that will provide the same...property tax revenue for a taxing entity as was budgeted by that taxing entity for the prior year." Utah Code 59-2-924.1 (g).



Calculating the Certified Tax Rate for the First Year

In this scenario there are 5 homes in this city, and each is worth \$20K. The city approved budget is \$10K. The CTR is calculated based on these amounts.

Year 1: 5 existing homes, each property value is \$20K



$$\text{Certified Tax Rate} = \frac{\text{Approved Budget}}{\text{Property Value}}$$

$$\text{Certified Tax Rate} = \frac{\$10K}{\$100K} = 0.100$$

$$\text{Property Tax} = \$2,000$$

Source: Auditor generated.

Based on current statute, the CTR would decrease the following year if there is an increase in property values. This ensures that the amount of budgeted revenue remains the same.

Taxing entities are choosing to go through the TNT process to prevent a decrease in the CTR. This results in an increase in the property tax revenue.



Calculating the Certified Tax Rate for the Second Year.

In this scenario, the property values increased from \$20K to \$ 25K in the second year.



No Budget Increase

The certified tax rate (CTR) would decrease because property values increased in the second year. This ensures the budget revenue and property tax amounts remain the same.

Certified Tax Rate = $\frac{\text{Approved Budget}}{\text{Property Value}}$

Certified Tax Rate = $\frac{\$10K}{\$125K} = 0.080$

Property Tax = \$2,000

Budget Revenue \$10,000

Increase in Budget

Taxing entities can use the TNT process to increase their budget. Some are choosing to go through the TNT process to prevent the CTR being decreased. This approach enables taxing entities to state they are just “holding the rate” and have no control over increases in property value.

Certified Tax Rate = $\frac{\text{New Budget Amount}}{\text{Property Value}}$

Certified Tax Rate = $\frac{\$12.5K}{\$125K} = 0.100$

Property Tax = \$2,500

Budget Revenue \$12,500

Source: Auditor generated.

Taxing entities, which may include counties, can add to the confusion by how they describe the process. For example:

- Taxing entities claim they are just “holding the rate” and that taxes are going up because the property values increased, which they have no control over.
- One taxing entity stressed that it was decreasing the tax rate, and that the state was the entity that was increasing the overall taxes paid to the school.



Both claims of the taxing entities are inaccurate. This results in constituents being confused and frustrated when they see their taxes increase but are told that their rates have not changed. Based on our audit process, we believe that taxing entities can convolute the process, either to take advantage of the complicated nature of the TNT process, or because they themselves do not understand the process.

What is "Truth in Taxation"?

"Truth-in-taxation is a revenue-driven system, not a rate-driven system. Generally, as valuations of existing properties increase, property tax rates decrease. This automatic reduction in property tax rates prevents local governments from getting a windfall simply because valuations have increased... The reduced property tax rate is known as the certified tax rate (CTR)."

Neither the Legislature nor the division can police everything that is said in every TNT meeting throughout the state. However, the Legislature and the UTC can require that taxing entities provide accurate information to be included with the notices of property tax valuation. This form could be created by statute to include these proposed elements:

- Amount of the revenue increase
- Uses for the increased amounts
- Rate changes to achieve the goals of the increases

The additional information could clarify that there is an increase in revenue for the taxing entity, thus allowing the property owners to have a more accurate understanding of the process.

The TNT process was established to protect property owners from tax increases when property values increase. We believe that the inaccuracies in TNT communication described above do not meet the intended purpose of the TNT process.

RECOMMENDATION 3.5

The Legislature should consider creating in statute a template to be used by taxing entities that clearly communicates the intended uses for the increased tax revenue raised by Truth in Taxation.



Statutory Requirements to Advertise TNT Meetings Are Cumbersome and Outdated

Utah Code requires taxing entities choosing to go through the Truth in Taxation process to advertise the meetings in the newspaper.²⁶

Statute requirements are specific regarding the layout of the advertisement, including font, border size, and where the advertisement can and cannot be placed in the newspaper. Taxing entities struggle to meet these requirements, as many newspapers can no longer accommodate the specifications of the layout requirements. The division often makes allowances for the specified announcement requirements for taxing entities so that they comply with *Utah Code*. The Legislature should consider whether these specific requirements are still desired, given the difficulty of meeting them.

RECOMMENDATION 3.6

The Legislature should consider amending *Utah Code* 59-2-919 to allow for the changing nature of printed newspapers.

Changes in Access Could Increase Taxpayer Participation in Some Truth in Taxation Meetings

Taxing entities covering more than one county could advertise more widely or reduce the burden of travel by holding meetings in more than one place or by making the meetings available electronically.

Taxing entities are required to publish meeting notices through the Utah Public Notice website. When posting these notices, the entities are required to include the ZIP code in which the meeting will be held. Taxpayers can then search the notice by ZIP code. Given that some entities cover more than one ZIP code, the search may not display the meeting for all property owners affected by the change.

For example, one taxing entity affected 67 ZIP codes spanning 5 counties. The TNT meeting was held at the head office of the taxing entity, and the online notice was published under that ZIP code. However, if a taxpayer were to try and search for the TNT meeting in one of the other 66 ZIP codes affected by the



A taxing entity must post an online notice of its TNT meeting. If the change in taxes affects people in more than one ZIP code, details about the meeting are findable only by searching under the ZIP code where the meeting is being held.

²⁶ *Utah Code* 59-2-919 (6).



tax rate proposed increase, they would not be able to find the meeting information.

The Property Tax Division reports that some taxing entities only cover part of a ZIP code. For example, a person may live in Millcreek, but have a ZIP code that includes addresses in both Millcreek and Salt Lake City. If that person were to enter their ZIP code into the Utah Public Notices website they may get information about a Salt Lake City TNT, which would not apply to them. The division's concern is that this may unduly confuse the taxpayer. This is a potential weakness that the Legislature should consider when determining whether to require all affected ZIP codes on the Utah Public Notices website.

When the advertised meetings are held, some property owners experience limited access to the meetings and are not able to participate. For example, taxpayers affected by the proposed tax rate increase may have to travel two to three hours one way just to attend the meeting. Those unable to travel that far can submit comments via email to be read at the meeting. There is not an option for taxpayers to participate virtually in real time or to listen and respond to comments being made.

The minutes of TNT meetings must be published online on the taxing entity's website. An audio recording of the meeting, including all comments made, is also to be kept by the taxing entity. Some taxing entities require property owners to submit a GRAMA request²⁷ to receive a copy of the audio recording. This is contrary to *Utah Code*, which states that within three business days after holding the meeting, an audio recording or link to the recording of the meeting should be posted on the website.²⁸

One taxing entity that covers seven counties chose to have meetings in five separate locations so that taxpayers could attend a meeting without having to drive more than one hour to get to the location. Several taxing entities have



Some taxpayers must travel two or more hours to attend a TNT meeting.

YouTube channels where they stream TNT meetings. Such approaches allow taxpayers to listen to the meeting in real time. The recordings can also be found by going to the taxing entity's website, where there are links to previous recordings. The Legislature should consider changing the requirements for

accessing TNT meetings based on advances in technology. This would ensure

²⁷ GRAMA stands for the Government Records Access and Management Act.

²⁸ *Utah Code* 52-4-203 (4).



that taxpayers can participate in TNT meetings regardless of which county they live in or their proximity to the location of the meeting.

RECOMMENDATION 3.7

The Legislature should consider weighing the balance between potential taxpayer confusion and allowing for more taxpayer participation by requiring taxing entities to include all affected ZIP codes when advertising Truth in Taxation meetings on the Utah Public Notice Website.

RECOMMENDATION 3.8

The Legislature should consider requiring taxing entities to stream Truth in Taxation meetings to allow for more taxpayer participation.



BACKGROUND

Counties are granted significant leeway in creating and implementing the local appeals process, which has created varying levels of transparency and ease of access for taxpayers. By creating requirements to increase transparency and access to the process and requiring continuing education for county officials, the Legislature could help counties come closer to the constitutional mandate that properties be assessed and equalized “...at a uniform and equal rate...”

FINDING 4.1

Counties should improve transparency and uniformity for property assessment appeals.

RECOMMENDATION 4.1

The Legislature should consider requiring counties to provide clear information to taxpayers about the property tax appeals process.

RECOMMENDATION 4.2

The Legislature should consider requiring counties to allow for electronic access to and submission of local appeals forms.

RECOMMENDATION 4.3

The Legislature should consider requiring counties to collect and monitor local appeal data.

RECOMMENDATION 4.4

The Legislature should consider requiring the Utah State Tax Commission to compile and publish an annual report of county appeals statistics.

FINDING 4.2

To promote uniformity, Utah could expand the training requirements for local appeal officials.

RECOMMENDATION 4.5

The Legislature should consider requiring the Utah State Tax Commission to provide initial and continuing education for both county boards of equalization and for local hearing officers.



CONCLUSION

Additional county transparency and access could help meet the needs of Utah taxpayers. Additionally, requiring training for county officials could promote uniformity and consistency. These improvements would help promote equity and fairness in the property assessment and appeals process.



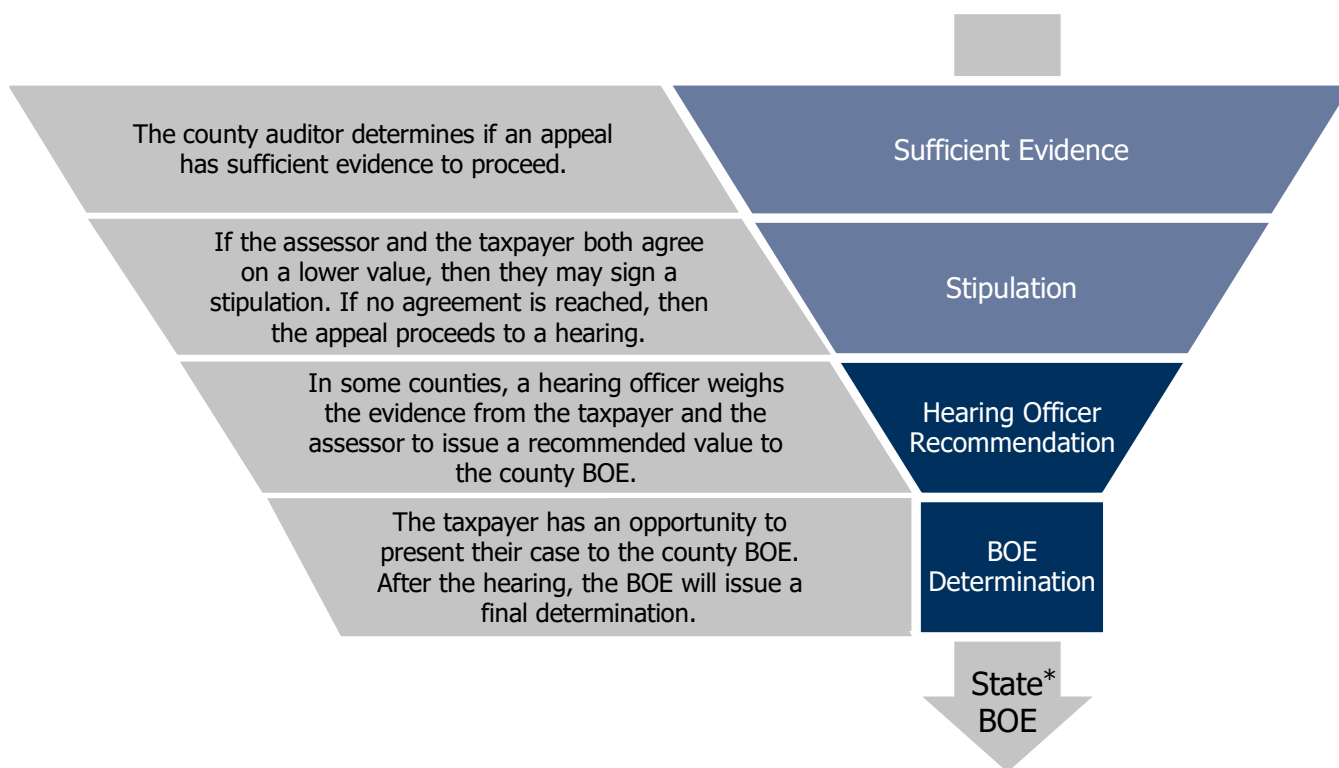


Chapter 4

Transparency, Uniformity, and Training Could Improve County Appeals Processes

Significant leeway in county processes for appealing property valuations has led to inconsistencies in transparency, methodology, and decisions on appeals. County decision-making is essential to the appeals process and plays a vital role in administering that function. Uniformity in these processes contributes to a fair and successful property tax system. In addition, increased training for local appeals officials could make the process more consistent and legitimate.

The appeals process²⁹ begins when a taxpayer, whether residential or commercial, files an appeal with their county's board of equalization (BOE) to dispute the assessor's valuation and equalization of their property. The basic process is shown in the following figure.



Source: Auditor generated.

*A property owner who is dissatisfied with the decision of the county BOE may appeal to the Utah State Tax Commission. If it is not appealed, the county decision stands as the final determination.

²⁹ As referenced in this report, the appeals process applies to real and personal property that is county assessed, as outlined *in Utah Code 59-2 Part 10*. Taxpayers may appeal a centrally assessed property assessment to the Commission, as detailed in *Utah Code 59-2-1007*.



A county board of equalization is an entity comprised of the local legislative body that administers the local appeals process. The board makes the final local decision on an appealed assessment.

*Utah Code*³⁰ grants taxpayers the opportunity to appeal their property assessment to their county BOE. Although practices are generally guided by *Utah Code* and *Administrative Rule*, each county has wide discretion in determining valid appeals and in establishing property value reductions. Section 4.1 addresses the need for transparency and uniformity in these processes, while 4.2 addresses the need for further training of local BOEs and hearing officers.

4.1 Counties Should Improve Transparency and Uniformity for Property Assessment Appeals

Our review of county-level data found inconsistencies in the transparency of the appeals process, including information about the procedures for filing an appeal and the existence of tracking tools for appeals. We acknowledge that some level of discretion is necessary for county BOEs to properly administer appeals. However, formal standards and practices for handling cases could reduce the likelihood of disparities among taxpayers in different counties. We recommend that counties track appeals data and that the Utah State Tax Commission, through the Property Tax Division, monitor yearly trends of local appeals and establish guidelines for how counties handle the appeals process.

County Boards Should Improve Transparency by Making It Easier to File an Appeal

Counties could improve the information and transparency related to the local property appeals process. Information readily available to the public through websites and handouts differs from county to county. For example, at least two counties provide the following:

- Information on filing procedures
- Evidence qualifications
- Documentation requirements
- Assessment practices



Some counties provide little or no information on filing procedures or requirements. This may lead to inequity in the appeals access from county to county.

³⁰ *Utah Code* 59-2-1004.



Other counties provide little or no information in these categories. We believe these disparities may lead to inequity in the appeals access from county to county.

Among the counties³¹ we reviewed for this audit, there were significantly more appeals per parcel for commercial properties than for residential properties, as depicted in the infographic below. Several assessors stated that the complexity of the appeals process may deter residential taxpayers from filing an application, while commercial taxpayers are more likely to have the resources necessary to hire someone to navigate the process for them. We believe that increasing the transparency of the process will lead to increased accessibility to the appeals system for residential property owners.



Source: Auditor generated, using data from County A.

Compounding this issue, our review of the appeal statistics for Class 1 and Class 2 counties³² revealed that compared with residential properties, commercial properties are undervalued more consistently³³ and have more appeals per

³¹ We requested information from twelve counties; however, only four counties tracked appeals by property type. Two of the counties did not track appeals data.

³² *Utah Code* 17-50-501 defines a county with a million residents or more as a Class 1 county. Counties with a population of more than 175,000 but less than one million are considered Class 2.

³³ In this case, “undervalued” refers to properties whose assessed value differed by 10 or more percentage points than that of the sold value.



parcel.³⁴ Each of the counties in our sample was compliant with the standards in *Utah Code* and *Administrative Rule* regarding the sales ratio study for all property types. To address this inequity, additional focus is needed on the county appeals process.

A working paper by the National Bureau of Economic Research demonstrated an increase in residential appeals following a corresponding increase in transparency about the appeals process. In the study's sample, residential homeowners were provided with valuation notices that contained more information on the tax appeal process and help regarding the process. Homeowners who received this additional information were more likely to appeal.³⁵ This study suggests that homeowners may not be appealing due to the complexity—real or perceived—of the tax system.

Ease of access to the appeals process also varies greatly from county to county. *Utah Code* requires county BOEs to adopt procedures describing the content of appeal applications but makes no specific mention of transparency for access to the appeals process. Furthermore, the Property Tax Division is not mandated to provide guidance on what should be included on a county website or an appeal form.

The figure below summarizes the disparity in ease of access to the appeals process across counties.

³⁴ Although we reviewed the sales ratio studies for all Class 1 and Class 2 counties, we were unable to do the same for our analysis of appeal statistics due to a lack of information on property type from two of the counties.

³⁵ The increase in the probability of protesting was between 1.792 percent and 3.509 percent, depending on the type of informational letter that was received. This was an increase of 57.4 percent compared with the baseline protest rate in some cases.



8 Counties Provide an E-File Option



12 Counties Allow Email Submissions



11 Counties Provide Printable Forms But No Electronic Submissions



4 Counties Require In-Person Pick Up and Submission of Forms

Source: Auditor generated, based on observations.

A lack of data, which is discussed in the next section, makes it difficult to compare counties. However, we found that the county with the highest level of transparency and ease of access also received the most appeals per parcel for residential and commercial properties.

We believe that counties have the opportunity to move beyond requiring in-person interactions by expanding their online services to improve transparency and promote accessibility.

Allowing electronic submissions, either through

email or an e-file system, may increase a taxpayer’s access to appeal remedies.

The purpose of Utah’s current property tax appeal process is to allow taxpayers the opportunity to challenge their assessed property value and promote assessment uniformity. This goal supports the *Utah Constitution* mandate that “all tangible property [shall be] assessed at a uniform and equal rate.”³⁶ Unifying and increasing access to the appeals process and related information can get counties closer to reaching these goals.

RECOMMENDATION 4.1

The Legislature should consider requiring counties to provide clear information to taxpayers about the property tax appeals process.

³⁶ *Utah Constitution* Article XIII, Section 2(a).



RECOMMENDATION 4.2

The Legislature should consider requiring counties to allow for electronic access to and submission of local appeals forms.

The Property Tax Division Should Report Appeal Statistics to Improve Transparency

The Property Tax Division does not collect data on the number of county appeals within the state or by county. Instead, each county is responsible for maintaining this information on its own; however, only two counties publish a yearly report. Another two counties reported that they do not track appeals data, while at least two others do not categorize it. Without statewide data, tracking appeals statistics and trends is difficult, preventing the detection of concerns about how appeals are handled from county to county. We identified at least four states that track local appeals by county and property type and compile the information into a yearly report published by the states’ respective central oversight agencies.



County appeal statistics are collected through a yearly operations survey. The responses are made publicly available through an online dashboard. Agency oversight staff reported that these statistics are regularly used by the state legislature to determine how recent legislation impacts appeal trends.

The Annual Property Tax Statistics Report lists summary statistics on total properties appealed and corresponding values by county. State staff stated that this report is utilized to determine which property types are appealed more consistently and identify potential areas for additional training.



Appeals are tracked in the State’s publication “A Comparison of County Assessor Statistics.” County Assessors primarily use this information to compare their workload with similar sized counties, which helps determine if they should seek additional revenue or staff from their local legislative body.

The State of Georgia publishes a yearly Digest Review Study that details the number of appeals per county. The intention was to track how many appeals each county received and the corresponding number of hearings without an appellant present.



Source: Auditor generated, based on discussions with other states.



We requested appeals statistics from 12 counties. Of those, only four track appeals by property type, original assessed value, and the final BOE value. Two of the counties reported that they do not track the number of appeals they receive each year. Section 4.2 discusses common breaches of best practices that we discovered in some counties. Our discussions with other states indicate that appeals statistics could help mitigate some of these risks by providing insights into training opportunities.

Without transparency in appeals statistics throughout Utah, opportunities for improvement may be missed. By sharing aggregate data on appeals, the Property Tax Division and lawmakers would be able to determine potential system shortcomings that could shed light on how to make the process easier for taxpayers.

RECOMMENDATION 4.3

The Legislature should consider requiring counties to collect and monitor local appeal data.

RECOMMENDATION 4.4

The Legislature should consider requiring the Utah State Tax Commission to compile and publish an annual that includes statistics of county appeals.

4.2 To Promote Uniformity, Utah Could Expand the Training Requirements for Local Appeal Officials

County BOEs throughout the state appear to approve appeals inconsistently from county to county due to differences in processes. While counties seem to follow the procedural requirements of accepting timely appeal applications, some of the decisions by local BOEs, as well as the corresponding justifications, appear to be different. Our audit process identified several counties that use unapproved methods when determining appeals outcomes. Currently, training for appeals officers is a one-time seminar at the beginning of their service. We recommend requiring continuing education for various county appeals officials, including BOE members and hearing officers.



Some Counties Use Unapproved Methods to Decide Appeals

Best practices³⁷ recommend against certain methods that several counties are using to decide appeals. For example, we observed counties that were using the methods in the figure below to approve appeals. One county official reported that they “split the difference” to determine the BOE value, which may affect all appeals decisions made in that county. We reviewed 54 appeal packets³⁸ from 5 counties and found 12 instances of questionable practices. While we cannot generalize about practices of the greater population, we are concerned with the extent to which appeal decisions strayed from standards in our sample, which was around 20 percent.

Unapproved practices:

Sales chasing – adjusting an assessment value to the sale price of the property without regard to the assessment methodology used for similar properties in the area. This practice may lead to vast inequities among properties of the same class since they were not assessed using the same methodology.

Inequitable rollbacks – Reducing value on appeals for certain property types since similar properties were not reassessed that year. This practice disregards the property tax burden shift on properties that were reassessed that year.

Questionable justification for adjustments – One county listed at least three times that the burden of proof had not been met, yet still approved a reduction in value. Our office requested the county’s analysis to support these decisions, but we have not received any documentation to date.

“Splitting the difference” – taking the difference between the appellant’s requested value and the original assessed value to derive a property value somewhere in the middle. This practice disregards the quality of the evidence presented and may lead to inequities.

³⁷ Best practices were derived from the division’s BOE manual, International Association of Assessing Officers (IAAO) standards, Salt Lake County’s approved BOE training, and Nelson v. Board of Equalization.

³⁸ Appeal packets included the appeal form, attached evidence, hearing officer’s recommendation, and any analysis of fair market value or equalization on the property (if available).



These processes often may be the result of the county lacking the expertise to make appeals decisions using best practices.

Local Appeals Officers Would Benefit from Additional, Ongoing Required Training

County BOEs and the hearing officers they appoint would benefit from requirements for continuing education. Hearing officers play a vital role in determining the fair market value of a property in appeal proceedings. They conduct reviews of the evidence and render an informed opinion. Despite these important responsibilities, statutory training requirements for hearing officers consist only of an initial half-day training hosted by the division, or a 10-hour training provided by Salt Lake County prior to working for a local BOE. There are no requirements or standards in *Utah Code* or *Administrative Rule* for continuing training. In addition, there is no training requirement for local BOEs. We believe that this lack may have led to observable differences in the quality and depth of the recommendations provided by hearing officers.



Hearing officers, who are appointed by local BOEs to provide independent recommendations on assessments, ideally would be trained in appraisal theory and administrative responsibilities.

Our office’s best practices handbook³⁹ notes that inadequate training is a common pitfall when organizations implement programs. The handbook states, “Effective training can improve an individual’s capability, capacity, productivity, and performance.” Other states use hearing officers to varying degrees, making it difficult to compare their responsibilities with those of hearing officers in Utah. However, those that utilize a similar system to Utah require hearing officers to attend formal training every year.

BOEs Need Training to Consistently Make Well-Informed Decisions. *Utah Code* grants decision-making power for appeals to county BOEs. However, board members are not required to attend any formal training or have practical knowledge of appraisal practices. Although some counties rely on hearing officers for informed recommendations to guide appeals determinations, other counties lack similar resources.⁴⁰We believe that the disparity between resources and qualifications for board members across the state increases the risk of inequitable practices or adjustments for property valuations.

39 The Best Practice Handbook: A Practical Guide to Excellence for Utah Government [Report No. 2023-05]. https://lag.utleg.gov/bp_handbook.jsp

40 Nineteen counties utilized a hearing officer in 2023, six counties did not employ a hearing officer, and four counties were unresponsive.



We found that at least three states utilize appeal boards comprised of either citizens or nonappraisal professionals similar to Utah’s system, which separates board members from the assessment agency. However, each state we researched requires board members to attend a training session before participating in the appeals process or within one year of their appointment. Furthermore, each state has some form of continuing education requirement for hearing officers.

Expanding state-level training requirements could improve a board member’s ability to properly oversee the local appeals process.

Georgia, for example, requires new members of the appeal board to attend 40 hours of instruction in appraisal and equalization processes within the first year of their appointment and to have completed at least 20 hours of training before they can participate in an appeal case. To maintain standing, board members are required to attend continuing education sessions hosted by the state’s central oversight agency.

Other states’ trainings provide an opportunity to educate appeal boards on recent legislative changes, update board members on ethical practices, and promote consistency in determinations. Other states also use this as an opportunity to gather information about which property types are appealed more frequently or are more difficult to adjudicate. Among BOEs in Utah, a lack of a basic understanding of the assessment process may lead to potential oversights.

Local Hearing Officers Should Participate in Continuing Education to Appropriately Advise BOEs. Without continuing education, hearing officers could consistently differ in their recommendations about property valuations, which may lead to inequity or bias in assessments across the state. Furthermore, local hearing officers may be unaware of changes to statute or code, which could lead to faulty recommendations.

Yearly trainings provide opportunities to gauge the experience of local hearing officers and receive feedback on how the state can promote uniformity.

Continuing training also provides a good opportunity to gauge the knowledge and experience of hearing officers. Furthermore, one state noted that such trainings can be venues to solicit opinions on how legislation has affected assessments and appeals in both rural and urban areas. Without proper standards, the recommendations of county hearing officers may differ in quality, leading to assessment inequities within a county and across the state.



Local Hearing Officers Are Often a Final Determination. While the main role of local hearing officers is to interview applicants and witnesses and convey their findings to the local board, the current practice in Utah is for hearing officers also to recommend a valuation to the county BOE. We did not find any instances of a county board rejecting a hearing officer’s recommendation. Relevant county staff stated that board members often lack the expertise to question the prescribed fair market value or the hearing officer’s recommendation, so they default to approving the hearing officer’s recommendation. This pattern further emphasizes the need for training.

We noted significant differences in both the level of review and the scrutiny of hearing officer recommendations, as shown in the figures below.⁴¹ For example, one county requires all recommendations to be reviewed by a supervisor before being presented to the appeal board. In another county, the assessor’s office regularly contests appeal determinations that resulted from a hearing officer’s recommendation when the assessor believed the recommendation went against best practices. We believe this further emphasizes the need for training for local hearing officers and county board members.

County	List Comparable Sales	Analyze Appellant’s Evidence	Analyze Assessor’s Evidence	Provide Comprehensive Recommendation
County A	✓	✓	✓	✓
County B	✓	✗	✗	✗
County C	✗	✗	✗	✗

Source: Auditor generated, based on observations.

⁴¹ See Appendix F for examples of local hearing officer recommendations.



RECOMMENDATION 4.5

The Legislature should consider requiring the Utah State Tax Commission to provide initial and continuing education for both county boards of equalization and for local hearing officers.



Complete List of Audit Recommendations





Complete List of Audit Recommendations

This report made the following twenty-one recommendations. The numbering convention assigned to each recommendation consists of its chapter followed by a period and recommendation number within that chapter.

Recommendation 1.1

We recommend that the Legislature consider statutorily allowing the Utah State Tax Commission to adopt multi-tiered enforcement mechanisms for the Property Tax Division to use to ensure counties are in compliance with statute.

Recommendation 1.2

We recommend that the Property Tax Division consistently enforce the assessment requirements of *Utah Code*.

Recommendation 1.3

We recommend that the Property Tax Division create and implement a strategic plan to effectively guide and oversee county entities in valuation and assessing procedures.

Recommendation 1.4

We recommend that the Legislature consider requiring the Utah State Tax Commission to adopt a more robust auditing program for the assessment process and data integrity.

Recommendation 1.5

We recommend that the Legislature consider requiring the Property Tax Division to issue corrective actions against assessors not using approved mass appraisal valuation methods.

Recommendation 1.6

We recommend that the Property Tax Division develop and implement a policy and data processes to identify missing parcels and whether those parcels have been valued at fair market value.

Recommendation 1.7

We recommend that the Property Tax Division establish and implement standards to create and maintain a consistent parcel record to ensure consistency across the state.

Recommendation 2.1

We recommend that the Legislature consider a policy that weighs the benefits of more complete and accurate property tax assessments through a disclosure requirement with a citizen's right to privacy.

Recommendation 3.1

We recommend that the Legislature consider defining what property characteristics should be made available to property owners in annual property tax notices and on county websites.

Recommendation 3.2

We recommend that the Legislature consider whether to change statute to clarify requirements that allow property owners to access the information assessors use for property assessments.

Recommendation 3.3

We recommend that the Legislature consider clarifying what payment and collection procedure information is required on valuation notices sent out in July and on tax bills sent out by November.

Recommendation 3.4

We recommend that, if the Legislature does not implement Recommendation 3.3, the Property Tax Division should monitor and hold counties accountable for the content currently required by statute on the property valuation notices.

Recommendation 3.5

We recommend that the Legislature consider creating in statute a template to be used by taxing entities that clearly communicates the intended use for the increased tax revenue raised by Truth in Taxation.

Recommendation 3.6

We recommend that the Legislature consider amending *Utah Code* 59-2-919 to allow for the changing nature of printed newspapers.

Recommendation 3.7

We recommend that the Legislature consider weighing the balance between potential taxpayer confusion and allowing for more taxpayer participation by requiring taxing entities to include all affected ZIP codes when advertising Truth in Taxation meetings on the Utah Public Notice website.

Recommendation 3.8

We recommend that the Legislature should consider requiring taxing entities to stream Truth in Taxation meetings to allow for more taxpayer participation.

Recommendation 4.1

We recommend that the Legislature consider requiring counties to provide clear information to taxpayers about the property tax appeals process.

Recommendation 4.2

We recommend that the Legislature consider requiring counties to allow for electronic access to and submission of local appeals forms.

Recommendation 4.3

We recommend that the Legislature consider requiring counties to collect and monitor local appeal data.

Recommendation 4.4

We recommend that the Legislature consider requiring the Utah State Tax Commission to compile and publish an annual report of county appeals statistics.

Recommendation 4.5

We recommend that the Legislature consider requiring the Utah State Tax Commission to provide initial and continuing education for both county Boards of Equalization and local hearing officers.



Appendices



**A. Example of Property Valuation and County Website with
No New Details of Property Characteristics**



GARFIELD COUNTY

2023 Notice of Property Valuation & Tax Changes

«Preliminary Tax Notice - Please Review Carefully»

USE THESE NUMBERS ON ALL CORRESPONDENCE	TAXING DISTRICT
<div style="background-color: black; width: 100px; height: 20px;"></div>	007 - Panguitch District
Forward this notice to new owner if property has been sold	CAMILLE A. MOORE GARFIELD COUNTY Auditor PO BOX 77 Panguitch UT 84759-0077 (435) 676-1100
<div style="background-color: black; width: 200px; height: 60px;"></div>	

MARKET AND TAXABLE VALUE OF YOUR PROPERTY

Property Type	2022 Market Value	2022 Taxable Value	2023 Market Value	2023 Taxable Value
Residential Primary Building	266,673	146,670	280,007	154,004
Land Improved Primary	25,000	13,750	25,000	13,750
Total Property Value	291,673	160,420	305,007	167,754

TAXING ENTITIES	COMPARE				PROPOSED		CHANGES		BE HEARD
	2022	2023 If No Increase		2023 If Proposed Budget Approved		If 2023 Increase		Budget / Truth-in-Taxation Meeting	
	TAXES	RATE	TAXES	RATE	TAXABLE VALUE	TAXES	Change IN TAX	Change IN %	Date, Time and Place
Panguitch City	266.30	0.001661	278.64	0.001661	167,754	278.64	0.00	0.00%	
Panguitch Cemetery	22.78	0.000141	23.65	0.000141	167,754	23.65	0.00	0.00%	
County General	152.88	0.000935	156.85	0.000935	167,754	156.85	0.00	0.00%	
State Charter School Levy	0.32	0.000002	0.34	0.000002	167,754	0.34	0.00	0.00%	
School District	746.27	0.004563	765.46	0.004563	167,754	765.46	0.00	0.00%	
State School Fund	265.01	0.001406	235.86	0.001406	167,754	235.86	0.00	0.00%	
County Assessing & Collecting	72.03	0.000440	73.81	0.000440	167,754	73.81	0.00	0.00%	
Multi County A&C	2.41	0.000015	2.52	0.000015	167,754	2.52	0.00	0.00%	
Upper Sevier River Wcd	27.91	0.000168	28.18	0.000168	167,754	28.18	0.00	0.00%	
Totals	1,555.91	0.009331	1,565.31	0.009331	187,754	1,565.31	0.00	0.00%	

THIS IS NOT A BILL DO NOT PAY ——— THIS IS NOT A BILL DO NOT PAY

This is a notice of property tax values for 2023. Please review this notice carefully. YOU HAVE 45 DAYS FROM THE MAILING OF THIS NOTICE TO APPEAL YOUR ASSESSED VALUE. The Board of Equalization will hold appeal hearings on Tuesday, September 19th. In order to appeal your values, you must complete a request form (www.garfield.utah.gov) and make an appointment through the COUNTY AUDITOR'S OFFICE, (435)676-1100. Appointments must be scheduled by Friday, September 15, 2023. If you have questions regarding the valuation of your property, contact the COUNTY ASSESSOR'S OFFICE: (435)676-1108.

PARTIAL LEGAL DESCRIPTION - FOR TAX ID ONLY	ASSESSORS OFFICE	RECORDERS OFFICE
BEG AT A POINT WHICH IS SITUATED S89°39'49"E ALONG THE SEC LINE 446.00 FT AND S0°00'57"W 244.04 FT F ACRES : 0.93 SITUS : N 0250 E: 578 PANGUITCH	JOE THOMPSON PO BOX 77 55 SOUTH MAIN PANGUITCH UT 84759-0077 (435) 676-1108	BRAYTON TALBOT PO BOX 77 PANGUITCH UT 84759-0077 (435) 676-1112

This Notice does NOT include Tax Credits, Circuit Breakers, Abatements or Personal Property

EXPLANATIONS AND INSTRUCTIONS

PROPERTY TAXATION INFORMATION

GENERAL INFORMATION

Property taxes are one of the primary sources of funds for local governments, ie: counties, school districts, cities, towns, special agencies such as water and sewer districts. The state and federal government do not receive any revenue from your property. Schools and local government operations are examples of local services funded by your property taxes.

MARKET VS. TAXABLE VALUE

Property taxes are based upon the market value of your property on January 1 of the current year. Market value is determined by the County Assessor. As the market value of your property increase or decreases, your property tax may also increase or decrease.

Market Value: Is the price your property would sell for if it were offered for a reasonable amount of time. This assumes that the buyer and seller are unrelated, well informed and under no pressure to buy or sell the property.

Taxable Value: is the value used to calculate taxes due on your property. A primary residence receives a 45 % reduction in market value. A primary residence is any dwelling that is occupied more than 50% of the year. Each property owner may only have one primary residence. For most other classes of property the taxable value is the same as the market value.

TAX RATES

Tax rates are set by the various political entities with the legal power to levy taxes. These governmental entities include; school districts; cities and towns; and special taxing districts, such as water and sewer districts and cemetery districts.

WHAT IS A NOTICE OF PROPERTY VALUATION AND TAX CHANGES

Utah State Law required that before taxes may be increased, your county must give notice to you of proposed changes. Tax changes may take place: (1) the appraised market value of your property on January 1, and (2) the proposed taxes that you will pay. This law requires that notification be given in advance of the proposed tax increase and of the time and location of public meetings at which public input will be received. This is a notice of property valuation and tax change and not a tax bill.

DO NOT PAY ANY AMOUNT SHOWN ON THIS NOTICE.

CURRENT AND PROPOSED PROPERTY TAXES

Tax Last Year: This is the amount of tax that you were charged last year. The actual tax that you paid may have been less if you received a tax credit based upon a veteran exemption, blind exemption, indigent abatement, or circuit breaker. Taxes on personal property, motor vehicles or special assessments are not included in these amounts.

This Years Tax if No Budget Change: This is the amount of tax you will be charged if property tax revenues for each taxing entity are not increased. These amounts do not reflect any reduction for a veteran exemption, blind exemption, indigent abatement, or circuit breaker for which you may be eligible, or taxes on personal property, motor vehicles, or special assessments.

This Years Tax if Proposed Budget is Passed: This is the tax you will be charged if the property tax revenues requested by each entity are adopted. These amounts do not reflect any reduction for a veteran exemption, blind exemption, indigent abatement, or circuit breaker for which you may be eligible, or taxes on personal property, motor vehicles, or special assessments. You are urged to participate in the public meetings where these budgets are discussed. The locations and times for these budget meetings are on this notice.

APPEALS

The *Notice of Property Valuation and Tax Changes* shows the value placed on your property by the County Assessor. If you believe the value of your property is incorrect, contact your County Board of Equalization (the County Commissioners or their representatives) within 45 days of the mailing of this notice. Your appeal must address the issue of market value, not the rate of tax. Evidence supporting your estimation of the market value must be included in the appeal. If you do not agree with the Board of Equalization decision, you may appeal to the State Tax Commission. Appeals to the Tax Commission must be filed with your County Auditor within 30 days after the final action of the County Board of Equalization.

TAX RELIEF

There are tax relief programs in place for the following classifications of property owners. To obtain information or to apply qualify, please contact the County Treasurer's Office. Applications are due by September 1.

- Veterans Exemption (available to veterans, disabled as a result of their service, or their unmarried surviving spouse and orphans)
- Blind Exemption (available to the visually impaired and their surviving spouses and orphans)
- Low Income Abatement (must be at least 65 years of age, or under age 65 and disabled or under extreme hardship)
- Circuit Breaker (available to those over the age of 65 or a widow or widower and based on an annual income limitation)

TAXES DUE

Taxes become delinquent if they are not paid by November 30 of each year. Interest will accrue on all unpaid balances.

FOR MORE INFORMATION OR IF YOU HAVE QUESTIONS

Contact your COUNTY RECORDER regarding: Contact your COUNTY AUDITOR regarding:

Ownership	Tax rates
Legal Description	Valuation Appeals
Mailing Addresses	

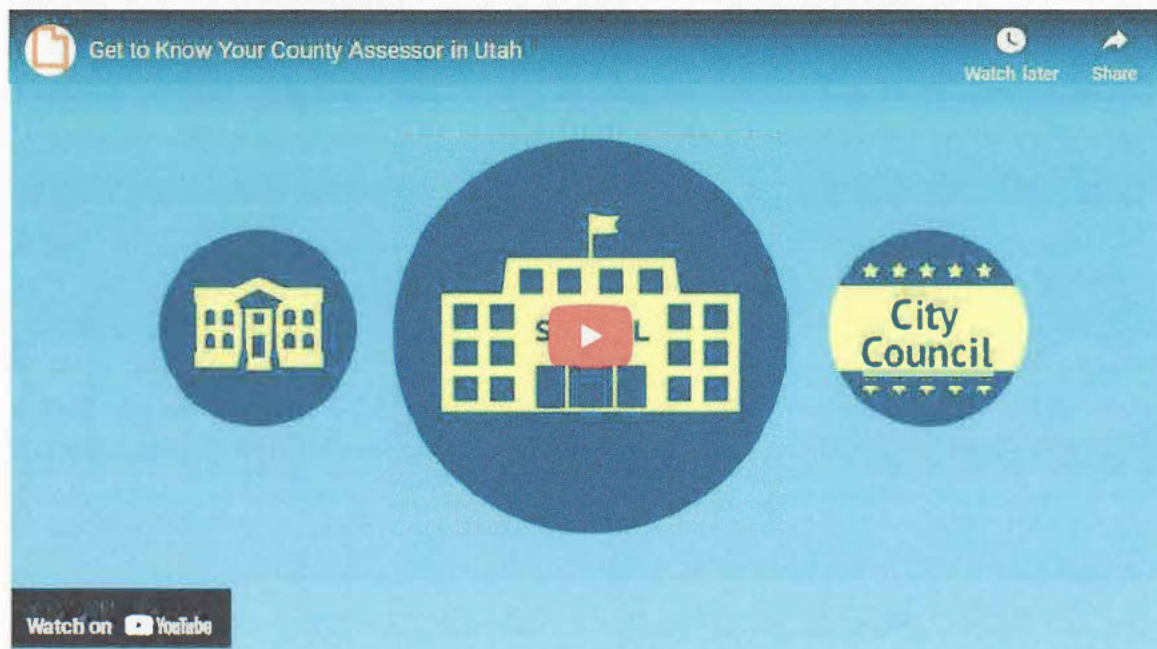
Contact your COUNTY ASSESSOR regarding: Contact your COUNTY TREASURER regarding:

Property Value	Delinquent Taxes
	Tax Payment

[Ambulance](#)[Assessor](#)[Attorney](#)[Auditor/Clerk](#)[Bryce Canyon Airport](#)[Building](#)[Commission](#)[Courts](#)[DMV](#)[Driver License Division](#)[+ Planning & Economic Development](#)[Public Works](#)[Recorder](#)[Senior Citizens](#)[Sheriff](#)[Surveyor](#)[Tourism](#)[Treasurer](#)[Triple C Arena](#)[USU Extension](#)[Departments >](#)

Assessor

No Parcel Search Data

[Font Size](#) [Share & Bookmark](#) [Feedback](#) [Print](#)

The Garfield County Assessor's Office is responsible for assessing the taxable value of personal and real property in the County.

Real Property includes residential, commercial and agricultural land and buildings.

Personal Property is usually considered not permanently affixed to or a part of the real property. Taxable personal property is primarily that which is used in the operation of a business. For example: Everything other than real estate used in a business or to produce income. It includes such items as furniture, fixtures, office equipment, appliances, tools, machinery, signs, supplies, and equipment leased by the business.

- [Personal Property Information Sheet](#)

In addition, the office works to assess the value of property, whether owned, leased or rented, that is used to operate a business, such as furniture, fixtures and equipment.

The valuation of property is an ongoing process. We strive ensure the information we provide is in accordance with Utah's laws and delivered in a timely manner. The office is committed to professional service to the taxpayers of Garfield County. Please feel free to contact us with any questions.



**B. Example of Property Valuation Notice and County Website
with Basic Details of Property**



2023 Notice of Property Valuation and Tax Changes

See the back of this notice for explanations and important information

Deadline For Filing 2023 Appeals: **September 15, 2023**

Account Number: [REDACTED] Parcel Number: [REDACTED] Tax Area: 130 Acreage: 0.017

Legal Description: [REDACTED]

Market and Taxable Values For This Property

Property Type	Last Year's Market Value	Last Year's Taxable Value	No Budget Increase Tax Rate	2023 Tax Amount (\$)	Proposed Budget Amount Tax Rate	2023 Tax Amount (\$)	This Year's Market Value	This Year's Taxable Value
PRIMARY IMPROVED PROPERTY	265,812	146,197	0.004006	601.10	0.004349	652.57	272,820	150,051
Total Property Values	265,812	146,197		272,820		150,051		

Tax Information For This Property

Tax Entities Each entity sets their own budgets. For questions about taxes charged, please contact that specific entity.	2022		2023		Truth-in-Taxation Meeting
	Taxes Last Year Tax Amount (\$)	No Budget Increase Tax Rate	2023 Tax Amount (\$)	Proposed Budget Amount Tax Rate	
BOX ELDER SCHOOL DISTRICT	652.48	0.004006	601.10	0.004349	Aug-9 7:30 PM 960 S. Main, Brigham City Aug-15 7:00 PM 102 South Tremont Street, Tremonton
TREMONTON	320.32	0.002023	303.56	0.003038	
BASIC SCHOOL LEVY	241.52	0.001406	210.97	0.001406	
BOX ELDER COUNTY	195.32	0.0012	180.06	0.0012	
BEAR RIVER WATER CONSV DIST	28.36	0.000174	26.11	0.000235	
LOCAL ASSESSING & COLLECTING	35.97	0.000223	33.47	0.000223	
Box Elder Mosquito Abatement District	23.39	0.000144	21.61	0.000179	
CHARTER SCHOOL LEVY	7.89	0.000050	7.50	0.000050	
MULTI-COUNTY ASSNG & COLLECT	2.19	0.000015	2.25	0.000015	
Total Property Tax	\$1,507.44	0.009241	\$1,386.63	0.010695	

County Board of Equalization Information

Appeals of value must be filed with the County Auditor no later than September 15, 2023 at 5:00 pm MDT. Appeal forms are available on-line at www.boxeldercounty.org/auditor. If you do not have access to the internet, a form can be requested by calling 435-734-3388

Informal hearings will be held this year at the following dates and times: Aug 8, 10 am-12 pm; Aug 10, 2 pm-4 pm; Sept 6, 10 am-12 pm; and Sept 13, 2 pm-4 pm. Questions: Assessor (435) 734-3389

In most cases, the property owner carries the burden of proof when appealing property value and **must present evidence** to the Board of Equalization (BOE) that the market value determined by the assessor is incorrect.



THIS IS NOT A BILL - DO NOT PAY

Shirlene Larsen
Box Elder County Auditor
One South Main
Brigham City, UT 84302



PROPERTY TAXATION INFORMATION

GENERAL INFORMATION

Property taxes are one of the primary sources of funds for local governments, counties, school districts, cities, towns, and special agencies such as water and sewer districts. The state and federal government do not receive any revenue from your property tax. Fire and police protection, schools, roads, and senior citizen programs are examples of local services funded by your property taxes.

MARKET VS. TAXABLE VALUE

Property taxes are based upon the market value of your property on January 1st of the current year. Market value is determined by your County Assessor. As the market value of your property increases or decreases, your property tax may also increase or decrease.

Market Value: is the price your property would sell for if it were offered for a reasonable amount of time. This assumes that both the buyer and seller are unrelated, well-informed and under no pressure to buy or sell the property.

Taxable Value: is the value used to calculate taxes due on your property. A primary residence receives a 45 percent exemption from market value. A primary residence is any dwelling that is occupied more than 50 percent of the year. Each household may only have one primary residence. For most other classes of property the taxable value is the same as the market value.

TAX RATES

Tax rates are set by the various governmental entities with the legal power to levy taxes. These governmental entities include counties; school districts; cities and towns; and special taxing districts, such as water and sewer districts and cemetery districts.

WHAT IS A "NOTICE OF PROPERTY VALUATION AND TAX CHANGES"?

Utah State law requires that before taxes may be increased, your county must give notice to you of proposed changes. Two types of changes may take place: (1) the appraised market value of your property on January 1st, and (2) the proposed taxes that property owners will pay. The law requires that notification be given in advance of the proposed tax increase and of the time and location of the budget meetings at which public input will be received. This is a notice of property valuation and tax change and not a tax bill.

DO NOT PAY ANY AMOUNT SHOWN ON THIS NOTICE.

CURRENT AND PROPOSED PROPERTY TAXES

Tax Last Year: This is the amount of tax that you were charged last year. The actual tax that you paid may have been less if you received a tax credit based upon a veteran's exemption, blind exemption, indigent abatement, or circuit breaker. Taxes on personal property, motor vehicles or special assessments are not included in these amounts.

This Year's Tax if No Budget Change: This is the amount of tax you will be charged if property tax revenues for each taxing entity are not increased. These amounts do not reflect any reduction for a veteran's exemption, blind exemption, indigent abatement, or circuit breaker for which you may be eligible, or taxes on personal property, motor vehicles, or special assessments.

This Year's Tax if Proposed Budget is Passed: This is the tax you will be charged if the property tax revenues requested by each entity are adopted. These amounts do not reflect any reduction for a veteran's exemption, blind exemption, indigent abatement, or circuit breaker for which you may be eligible, or taxes on personal property, motor vehicles, or special assessments. You are encouraged to participate in the public meetings where these budgets are discussed. The locations and times for these budget meetings are listed on this notice.

APPEALS

The *Notice of Property Valuation and Tax Changes* shows the value placed on your property by the County Assessor. If you believe the value of your property is incorrect, contact your County Auditor within 45 days of the mailing of this notice. Your appeal must address the issue of market value, not the rate of tax. Evidence supporting your estimation of the market value must be included in the appeal. If you do not agree with the County Board of Equalization decision, you may appeal to the State Tax Commission. Appeals to the State Tax Commission must be filed with your County Auditor within 30 days after the final action of the County Board of Equalization.

TAX RELIEF

There are tax relief programs for full time county resident's primary home. Vacant land does not qualify. To obtain information or to see if you qualify for any of the following programs, please contact the County Auditor's Office. **Applications are due by September 1.**

- ◆ Active Duty Armed Forces Exemption (see UCA 59-2-1104 thru 1105)
- ◆ Veteran's Exemption (available to veterans with at least a 10% disability as a result of their service, or their unmarried surviving spouse and orphans) on primary residence and/or vehicle registration.
- ◆ Blind Exemption (available to the visually impaired and their surviving spouse and orphans) on primary residence and/or vehicle registration
- ◆ Low Income Abatement (must be at least 65 years of age, or under age 65 and disabled or under extreme hardship based on annual income limitation.)
- ◆ Circuit Breaker (available to those over 66, or for a widow or widower of any age and based on an annual income limitation)

TAXES DUE

Taxes become delinquent if they are not paid by November 30, 2023.

FOR MORE INFORMATION OR IF YOU HAVE QUESTIONS

Contact your COUNTY ASSESSOR regarding:

- ◆ property value

Contact your COUNTY AUDITOR regarding:

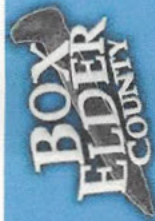
- ◆ tax relief programs & income limitations
- ◆ tax rates
- ◆ valuation appeals

Contact your COUNTY RECORDER regarding:

- ◆ ownership
- ◆ legal descriptions

Contact your COUNTY TREASURER regarding:

- ◆ delinquent taxes
- ◆ tax payments
- ◆ mailing addresses



Account Information

Contact Information

Address:
 01 South Main Street
 Brigham City, UT 84302

Phone:

Toll Free: (877) 390-2326
 Recorder: (435) 734-3395
 Assessor: (435) 734-3389

Office Hours:

8:00 a.m. - 5:00 p.m.

Summary

[Account](#)
[Detail](#)
[Owner](#)
[Value](#)
[Tax](#)
[Eliminate Taxes](#)
[View and pay taxes](#)
[Attachments](#)

Models

[Land](#)
[Land](#)
[Land](#)
[Land](#)
[Residential](#)

Transfer

309176
 85687
 05291
 80094
 72150
 04-045

General

443000
 464024
 940303
 438947
 420030
 420422
 418608
 418607
 377754
 355229
 381137
 369665
 367029

Account

Location

Acres 9.73
 Parcel Number [REDACTED]
 Account Number [REDACTED]
 Tax District 101 - BOX ELDER COUNTY Unincorporated
 House Number [REDACTED]
 Street Name [REDACTED]
 Parcels 04025003

Owner

Owner Name [REDACTED]
 Owner Address [REDACTED]

Value

Actual (2023) \$573,677
 Primary Taxable \$298,320
 Tax Area: 101 Tax Rate 0.006078
Type Actual Assessed Acres
 Improvement \$475,817 \$281,699 0.000
 Land \$97,860 \$36,621 9.730

Legal

Transfers
 Doc Description
 Ownership Maps
 SUBDIVISION PLAT
 WARRANTY DEED
 QUIT CLAIM DEED
 WARRANTY DEED
 ANNEXATION PLAT

Tax

Tax Year	Taxes
2023	\$2,409.83
2022	\$2,454.50

Photo





**C. Example of Property Valuation Notice and County Website
with Limited New Details of Property**





DAVIS COUNTY CLERK/AUDITOR
 Curtis Koch, MBA, CGFM, CERA
 61 South Main Street, P.O. Box 618, Room 101
 Farmington, UT 84025-0618

PLEASE OPEN AT ONCE

NOTICE FROM DAVIS COUNTY AUDITOR OF ASSESSOR'S PROPERTY VALUATION FOR 2022
 AND TAXING ENTITIES NOTICE OF PROPOSED TAX CHANGES AND PUBLIC HEARINGS

RETURN SERVICE REQUESTED

13-123-0050
 21677*38**G50**0 43**1/2*****AUTOS-DIGIT 84015



2022 Notice of Property Valuation and Tax Changes

Taxing District	Land Serial Number	Acres	Last Year Detailed Review
17	[REDACTED]	0.22	2019
Property Owner:			
[REDACTED]			
Property Location:			
[REDACTED]			
Partial Legal Description - For Tax ID Only			
[REDACTED]			

Please see important explanations & instructions on reverse side

VALUE OF YOUR PROPERTY				
PROPERTY TYPE	2021 MARKET VALUE	2021 TAXABLE VALUE	2022 MARKET VALUE	2022 TAXABLE VALUE
PRIMARY LAND/ BUILDING	\$297,000	\$163,350	\$400,000	\$220,000
TOTAL PROPERTY VALUE	\$297,000	\$163,350	\$400,000	\$220,000

Market Value VS Taxable Value: **Market Value** is what the property would sell for on the open real estate market. Residential properties that are primary residence receive an exemption of 45% of fair market value. **Taxable Value** is only 55% of fair market value. Tax rates are applied to the taxable value to determine the property tax due. For questions concerning value, please call the Assessor's Office at (801) 451-3250.

TAXING ENTITIES	2021		COMPARE		PROPOSED		CHANGE		BE HEARD
	TAXES	RATE	2022 IF NO BUDGET CHANGE	RATE	2022 IF PROPOSED BUDGET APPROVED	TAXES	TAX \$	%	
DAVIS SCHOOL DIST	962.62	.004707	1,035.54	.004707	220,000	1,035.54	0.00	0.00%	As per 2018 House Bill 293 8/4/22, 6:30pm, 2837 E Hwy 193, Layton Meeting was held 12/9/2021 2020 Senate Bill 141 & 2022 Senate Bill 20
STATE CHARTER SCHOOL LEVY	14.37	.000065	14.30	.000065	220,000	14.30	0.00	0.00%	
STATE BASIC SCHOOL LEVY	271.32	.001401	308.22	.001652	220,000	363.44	55.22	17.92%	
DAVIS COUNTY	164.00	.000797	175.34	.000797	220,000	175.34	0.00	0.00%	
DAVIS COUNTY FLOOD	29.40	.000143	31.46	.000143	220,000	31.46	0.00	0.00%	
DAVIS COUNTY HEALTH & SERVICES	30.71	.000149	32.78	.000149	220,000	32.78	0.00	0.00%	
DAVIS 2005 JAIL BOND	10.29	.000000	0.00	.000000	220,000	0.00	0.00	0.00%	
DAVIS COUNTY PARAMEDIC	0.00	.000000	0.00	.000000	220,000	0.00	0.00	0.00%	
CLINTON CITY	316.25	.001461	328.02	.001491	220,000	328.02	0.00	0.00%	
COUNTY LIBRARY	47.21	.000229	50.38	.000229	220,000	50.38	0.00	0.00%	
WEBER BASIN WATER	21.56	.000103	22.66	.000167	220,000	36.74	14.08	62.14%	
MOSQUITO ABATEMENT	16.17	.000079	17.38	.000096	220,000	21.12	3.74	21.52%	
NORTH DAVIS SEWER	111.40	.000468	102.96	.000468	220,000	102.96	0.00	0.00%	
COUNTY ASSESS & COLLECT LEVY	26.30	.000129	28.38	.000129	220,000	28.38	0.00	0.00%	
MULTICOUNTY ASSESS & COLLECT LEVY	1.96	.000010	2.10	.000015	220,000	3.30	1.10	50.00%	
Totals	2,023.56	.009771	2,149.62	.010108	220,000	2,223.76	74.14	3.45%	THIS IS NOT A BILL-DO NOT PAY

If you **DISAGREE** with the **Total Market Value** of your property, you may file an **Appeal** with the Davis County Board of Equalization (BOE) at 61 S. Main St. or P.O. Box 618, Room 101, Farmington, UT 84025. Appeal applications and instructions are available in the Tax Administration Office or on the county website.

<https://www.daviscountyutah.gov/clerk-auditor/tax-administration/appeals>

The Deadline for filing appeals for your 2022 Total Market Value is:

September 15, 2022

If you have questions with appeals, please call 801-451-3329 or 3332

11 21677

THIS STATEMENT IS A NOTICE OF YOUR PROPERTY VALUATION FOR 2022

THIS IS NOT A BILL. The Davis County Treasurer will send a tax bill in October. The 2022 taxes are due November 30, 2022.

There are several ways to pay your bill with the Treasurer's office:

- Pay online at www.daviscountyutah.gov/treasurer – Electronic check (no fee), Credit or Debit card (fee required)
- Pay in person at 61 S. Main Street, Room 105, Farmington, UT 84025

If you have questions about paying your taxes, please call the Treasurer's office at 801-451-3243.

2022 HOME OWNER PROPERTY TAX RELIEF PROGRAMS

If you are a HOME OWNER and OCCUPY your property as your Primary Residence, you may be eligible for one or more of the following programs to reduce or eliminate property tax liability from your home.

- ❖ Low Income Abatements must **OWN & OCCUPY** the property as of January 1 of the current year
- ❖ Can only be applied to your **PRIMARY RESIDENCE**
- ❖ Circuit Breaker & Indigent & Blind must be applied for each year
- ❖ Must be filed with Tax Administration Department from **January 1st through September 1st**

Low Income Abatements are: **Circuit Breaker Abatement** or **Indigent Abatement**

Circuit Breaker Abatement – Must be 66 years of age or older or a widow/widower. Widow/widower filing for the first time must have a copy of the death certificate. Total household gross income for 2021 must be \$35,807 or less. Proof of Income required each year (Income limit changes each year).

Indigent Abatement – Must be either 65 years of age or older in 2022 or under age 65 with extreme hardship or disability. Total household gross income for 2021 must be \$35,807 or less. Applying for extreme hardship requires a "statement of reasons of extreme hardship". If applying for disability you must have a "note from a licensed physician documenting the nature and extent of the disability".

Service Connected Exemptions are: **Veteran with a Disability Exemption** or **Armed Forces Exemption**

Veteran with a Disability Exemption – Must have a service connected disability rating from the Veteran's Administration of 10% or more. Each 10% is \$28,396 reduction in a taxable value or approximately \$300.00 in taxes due. There is no income limitation. If filing for the first time, a "VA Summary of Benefits Letter" showing percentage and effective date is required with a county application. Each year thereafter the county requests a current Verification Letter signed by the veteran. A current "VA Summary of Benefits Letter" is only required thereafter if the percentage increases or decreases.

Armed Forces Exemption – For Active Duty Military or Reserve Members who have served Active duty for at least 200 days OUTSIDE the State of Utah. An Active duty service member must apply the year after the year qualifying active duty service is completed, for the year the application filed. Must provide proof of time, with a travel voucher showing the month/day/year left and month/day/year returned.

Blind Exemption – If filing for the first time, a statement from an ophthalmologist is required.

For more detailed tax relief information, please call Tax Administration at 801-451-3331 or 801-451-3543. Information can also be found at our website <https://www.daviscountyutah.gov/clerk-auditor/tax-administration/abatements>

Phone Numbers	
County-Wide #	
Davis County.....	801-451-3222
Davis School District.....	801-402-5261
Mosquito Abatement.....	801-544-3736
County Library.....	801-451-3030
Weber Basin Water.....	801-771-1677
City #	
Bountiful.....	801-298-6140
Centerville.....	801-295-3477
Clearfield.....	801-525-2700
Clinton.....	801-614-0700
Farmington.....	801-451-2383
Fruit Heights.....	801-546-0861
Kaysville.....	801-546-1235
Layton.....	801-336-3800
North Salt Lake.....	801-335-8700
South Weber.....	801-479-3177
Sunset.....	801-825-1628
Syracuse.....	801-825-1477
West Bountiful.....	801-292-4486
West Point.....	801-776-0970
Woods Cross.....	801-292-4421
Water & Sewer & Misc. #	
Benchland Water.....	801-451-2105
Bountiful Irrigation.....	801-295-5573
Hooper Water.....	801-985-1991
South Davis Water.....	801-295-4468
Central Davis Sewer.....	801-451-2190
Central Weber Sewer.....	801-430-5787
North Davis Sewer.....	801-825-0712
South Davis Sewer.....	801-295-3469
North Davis Fire.....	801-525-2850
South Davis Metro Fire.....	801-677-2400
South Davis Recreation.....	801-298-6220

County Offices:

Assessors
801-451-3250

Tax Administration
801-451-3331

Treasurers
801-451-3243

Recorders
801-451-3225

Clerk/Auditors
801-451-3494

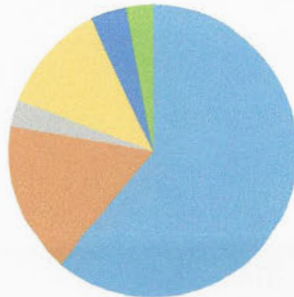
Surveyors
801-451-3290

EXPLANATIONS FOR COLUMN HEADINGS ON OTHER SIDE

- Tax Last Year:** Amount of property tax that you were charged last year.
- Tax This Year If No Budget Change:** Amount of Property tax you will be charged if the taxing entity does not change its budget.
- Tax This Year If Proposed Budget is Approved:** Amount of property tax you will be charged if the taxing entity Does Change its budget.
- Change In Tax If Approved:** Dollar change if this year's proposed budget is approved.
- Change In % If Approved:** Percentage change if this year's proposed budget is approved.
- Public Truth in Taxation Hearing:** If an entity proposed to increase the tax rate (see opposite side) the entity must hold a public hearing to obtain public input. You are encouraged to participate in these meetings, as these proposals impact your tax bill.

Where do your tax dollars go?

- Davis School District 62%
- Davis County 15%
- Library 3%
- Cities / Fire 13%
- Sewer 4%
- Other Districts 3%





Parcel ID: [Redacted]

Back to Map

Tax Notices

Valuation Notices

Documents

Property Characteristics [images](#)

Property type: Residential

Built as Desc: Ranch 1 Story

Stories: 1

Above Ground Square Feet: 1911

Basement Total Square Feet:

Basement Percent Complete:

Total Bedrooms: 3

Total Bathrooms: 2

Garage Square Feet: 675

Exterior: Frame Siding

Roof Cover: Composition Shingle

Year Built: 1935

Lot Size: 0.297

Classification: Primary

1 of 1

Full Legal Description

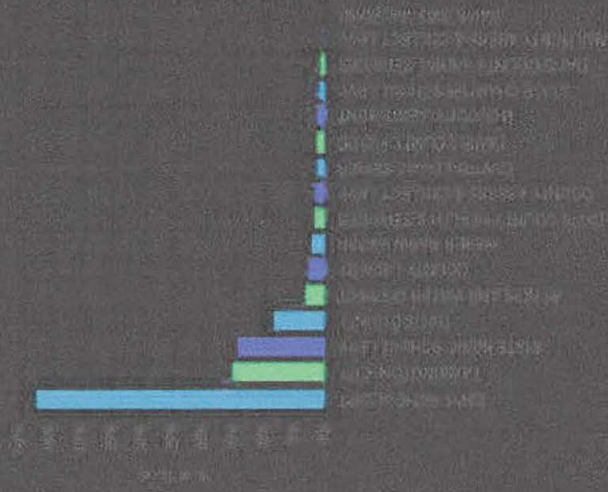
Assessed Value History [Table](#)



Property Tax History [Download](#) [Chart](#)

Year	Taxes	Adjustments	Paid	Due
2023	\$2,793.90	\$0.00	\$0.00	\$2,793.90
2022	\$2,843.93	\$0.00	\$2,843.93	\$0.00
2021	\$2,700.76	\$0.00	\$2,700.76	\$0.00
2020	\$2,437.35	\$0.00	\$2,437.35	\$0.00

2023 Property Tax Distribution [Table](#)





**D. Example of Property Valuation Notice and County Website
with All Details of Property Characteristics**





Office of the Salt Lake County Auditor
 2023 Notice of Property Valuation & Tax Changes
 Chris Harding, CPA, CFE, CIA
 Salt Lake County Auditor
 (385) 468-7200
slco.org/property-tax/

Go Paperless Sign up for e-notices
 at <https://slco.org/enotices/>



Property Location [REDACTED]
 Acres: .18
 Above Ground Sq Ft: 1,217
 Tax Area: 36D
 Type: 111 SINGLE FAMILY RESIDENCE
 Last Review: 2019
 Parcel: [REDACTED]

2023 Market Value \$268,400	2023 Proposed Property Tax \$1,424.09	Appeal to County Board of Equalization by 09/15/23
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NOTICE OF PROPERTY VALUATION

Assessment Type	COMPARE		RIGHT TO APPEAL
	2023 Market Value	2022 Market Value	
FULL MARKET VALUE	\$268,400	\$285,300	If you believe the assessed value of your property is incorrect, you may begin the appeal process by filing an Appeal Form with the County Auditor by 09/15/23. Visit slco.org/property-tax/
RESIDENT EXEMPTION REDUCTION	<120,780>	<128,385>	
TOTAL TAXABLE VALUE	\$147,620	\$156,915	

For detailed property valuation information visit slco.org/assessor/

NOTICE OF TAX CHANGES

TAXING ENTITY	2023 IF TAX INCREASE APPROVED		2023 IF NO BUDGET CHANGE		2023 CHANGE IF INCREASE APPROVED		2022		RIGHT TO BE HEARD
	Rate	Tax	Rate	Tax	Tax	%	Rate	Tax	A public meeting will be held
									Date/Time/Place
CANYONS SCHOOL DISTRICT	.004231	624.58	.004231	624.58			.004336	680.38	A public meeting will be held 08/22/23 06:00PM @ 10000 S Centennial Pkwy HEARING HELD DEC '22 08/21/23 06:00PM @ 1426 E 750 N Bldg 2 Orem
STATE BASIC SCHOOL LEVY	.001406	207.55	.001406	207.55			.001652	259.22	
UT CHARTER SCHOOL-CANYONS	.000068	10.04	.000068	10.04			.000065	10.20	
SALT LAKE COUNTY	.001394	205.77	.001394	205.77			.001459	228.93	
SANDY CITY	.001057	156.03	.000920	135.81	\$20.22	15%	.000942	147.81	
SL COUNTY LIBRARY	.000477	70.41	.000381	56.24	\$14.17	25%	.000386	60.57	
SO SL VALLEY MOSQUITO	.000009	1.33	.000009	1.33			.000009	1.41	
METRO WATER SANDY	.000216	31.89	.000216	31.89			.000221	34.68	
SOUTH VALLEY SEWER	.000196	28.93	.000196	28.93			.000199	31.23	
CRESCENT CEMETERY MAINT	.000023	3.40	.000023	3.40			.000024	3.77	
CENTRAL UT WATER CONSERV	.000400	59.05	.000387	57.13	\$1.92	3%	.000400	62.77	
MULTI COUNTY ASSESS/COLL	.000015	2.21	.000015	2.21			.000015	2.35	
COUNTY ASSESS/COLL LEVY	.000155	22.90	.000155	22.90			.000160	25.12	
TOTAL	.009647	1,424.09	.009401	1,387.78			.009868	1,548.44	

VALUES DO NOT INCLUDE TAX RELIEF, DELINQUENT TAXES, PERSONAL PROPERTY TAXES, OR SPECIAL ASSESSMENTS. APPLY FOR TAX RELIEF BY SEPTEMBER 1 AT SLCO.ORG/TREASURER/TAX-RELIEF/
THIS IS NOT A BILL. DO NOT PAY.

THIS IS A "NOTICE OF PROPERTY VALUATION AND TAX CHANGES" ISSUED PURSUANT TO UTAH CODE ANN. § 59-2-919.1. THIS IS NOT A TAX BILL. IT IS INTENDED TO PROVIDE YOU NOTICE OF (1) A GOVERNMENT ACTION THAT WILL AFFECT YOU AND (2) YOUR OPPORTUNITY TO BE HEARD ON THE MATTER.

Property owners pay property tax to taxing entities such as counties, cities, school districts and special service districts that provide public services. Each year, your property tax is calculated by multiplying the taxable value of your property by that year's tax rate for each taxing entity.

$$\text{Taxable Value} \times \text{Tax Rate} = \text{Property Tax}$$

Each year, both the taxable value and the tax rate will change. This document notifies you of the calculation of your property tax this year and what you may do if you disagree.

If a taxing entity is not increasing its tax rate you may still participate in public hearings regarding its budget. You may also contact the people who are elected or appointed to set the budget and tax rate for the taxing entity.

Right to Appeal: If you believe that the assessed market value of your property is incorrect, you may appeal to the County Board of Equalization by filing an Appeal Form with the Salt Lake County Auditor as Clerk of the Board of Equalization at 2001 S. State Street, N3-300, PO Box 144575, Salt Lake City, Utah 84114-4575. **You have until 09/15/2023 to appeal.** An Appeal Form and instructions can be found at slco.org/property-tax/ or call (385) 468-8133; TTY 711. These instructions and deadline do not apply to property assessed by the Utah State Tax Commission. For more information about your right to appeal property assessed by the State, go to tax.utah.gov.

Tax Increase: If a taxing entity intends to increase its tax rate this year, you are given notice and may participate in the public meeting. The date, time, and place of each public hearing is listed on the front of this form.

Questions regarding the notice:

If you have one of these Questions:	Visit this web page, OR →	Call (385) 468-7190	
What tax relief programs are available and what are the requirements? Call Treasurer at 385-468-8300 or email taxrelief@slco.org	slco.org/property-tax/notice-of-valuation/	Select Option 1	
How is my property tax calculated?		Select Option 2	
Why did my property tax go up when my market value went down?			
What is the definition of a term in bold ?			
What does this Notice of Property Valuation and Tax Changes form mean?			Select Option 3
What do I file if I believe the market value of my property is incorrect?			Select Option 4
What is the contact information for a taxing entity ?		Select Option 5	
What are the current and historical aggregate property tax and tax rate for a taxing entity ?			
When and where is the public hearing for a taxing entity ?			

Additional information:

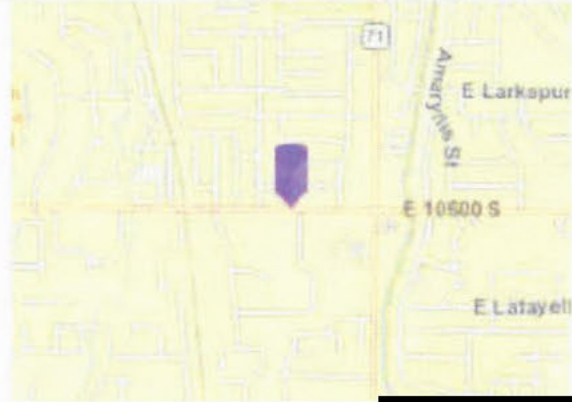
TAXING ENTITY See list at slco.org/property-tax/tax-rates/	Salt Lake County ASSESSOR slco.org/assessor/ (385) 468-8000	Salt Lake County RECORDER slco.org/recorder/ (385) 468-8145	Salt Lake County TREASURER slco.org/treasurer/ (385) 468-8300	Salt Lake County AUDITOR slco.org/property-tax/ (385) 468-7200
•aggregate property taxes	•market values	•ownership issues	•tax relief	•market value appeals
•tax rates	(except appeals)	•legal descriptions	•delinquent taxes	
•property tax amounts	•assessment details		•payment options	
•public services			•mailing addresses	
			•collection procedures	

View real property valuation and tax information online at slco.org/property-tax/

Parcel [REDACTED]
 Owner [REDACTED]
 Address [REDACTED]
 Total Acreage 0.18
 Above Ground sqft. 1217
 Property Type 111 - SNGL FAM RES
 Tax District 36D

Value History

	Record	Land Value	Building Value	Market Value	Tax Rate
	2023	\$ 96,200	\$ 172,200	\$ 268,400	
	2022 1	\$ 94,300	\$ 191,000	\$ 285,300	.0098680
	2021 1	\$ 73,000	\$ 140,100	\$ 213,100	.0115900
	2020 1	\$ 73,000	\$ 119,700	\$ 192,700	.0122730
	2019 1	\$ 68,900	\$ 122,300	\$ 191,200	.0125760
	2018 1	\$ 73,000	\$ 104,000	\$ 177,000	.0120270



Land Record

Record ID 1		Influence Effect		Lot Shape	REGULAR	Traffic	HEAVY
Lot Use	RESIDENTIAL	Assmt. Class	RES-PRIMARY	Lot Location	INTERIOR	Traffic Influence	NEGATIVE
Lot Type	PRIMARY-LOT	Lot Depth		Neighborhood	954	Street type	FOUR-LANE
Land Class		Acres	0.18	Nbhd Type	STATIC	Street Finish	PAVED
Income Flag		Zone	1108	Nbhd Effect	TYPICAL	Curb Gutter	Y
Seasonal use		Sewer	PUBLIC	Topography	LEVEL	Sidewalk	Y
Influence Type		Number Lots	1				

Residence Record

Building Style	SL	Full Baths	1	Interior Condition	FAIR	Main Floor Area	1217	
Assessment Classification	F	3/4 Baths		Exterior Condition	FAIR	Upper Floor Area		
Exterior Wall	ALUMNM-VINYL	Half Baths		Overall Condition	FAIR	Finished Attic Area		
Type		Number of Kitchens	1	Visual Appeal	AVERAGE	Above Ground Area	1217	
Roofing	ASPHALT-SHNG	Finished Fire places		Maintenance	MINIMUM	Basement Area	912	
Central AC	NO	Year Built	1973	Conformity	EQUAL-IMPRVD	Finished Basement Area	912	
Heating	PRIMARY-CNTRL	Effective Year Built	1988	Livability	AVERAGE	Finished Basement Grade	F	
Owner Occupied		Interior Grade	FAIR	Primary Kitchen Quality	BASIC	Carport Surface Area		
Number of Stories	1.0	Exterior Grade	FAIR	Primary Bath Quality	BASIC	Attached Garage S. Area		
Total Rooms	8	Overall Grade	FAIR	Percent Complete	100	Built-in Garage S. Area		
Bedrooms	4					Basement Garage S. Area		
							Above Grade Area + Basement Area:	2129

Detached Structure

Structure	SHED-ENCLSD	Effective Year Built	2011	Replacement Cost New	\$ 2,262
Description		Actual Year Built	1988	Replacement Cost New, Less	\$ 701
Assessment Class	RES-PRIMARY	Quality	AVERAGE	Depreciation	
Units	SQUARE-FEET	Condition	AVERAGE	Sound Value	\$ 0
Measure 1	10	Income Flag		Building Number	
Measure 2	12				

Legal Description

[REDACTED]



E. Example of Sample Wording Found on a Property Valuation Notice that Meets the Requirements of *Utah Code* 59-2-919.1 for Payment and Collection Information



Example of Payment and collection information found on the property tax valuation notices

Options for Payment of Property Taxes and Collection Procedures

Property taxes are due November 30th, 2023. You will receive a bill before November 1st, 2023. Taxes can be paid online, sent in the mail or paid in person. Late payments will be charged penalties and interest. Properties that are 5 years delinquent are subject to tax sale in May of each year. Please visit www.grandcountyutah.net or contact the Treasurer's Office at 435-259-1338, for more detailed information.





F. Examples of Local Hearing Officer Recommendations





Figure 4.2 Counties Require Different Levels of Detail from a Hearing Officer's Recommendation. County A provides significantly more detail than other counties.

Examples of Recommendations

County A

FINDINGS AND CONCLUSIONS

State law requires property within the state to be assessed in fee simple at fair market value as of January 1. An assessment carries a presumption of correctness, requiring Appellant to (1) show substantial error and (2) establish a sound evidentiary basis for a lower value. However, when Assessor makes changes that reduce the original assessment, Appellant is only required to establish a sound evidentiary basis for a lower value by a preponderance.

During the hearing, Appellant presented evidence regarding the assessed value of Assessor's comps 3 and 4. Evidence was new and may have been offered to present an equalization challenge not previously considered or used by Assessor. Its late submission violates BOE Administrative Rule V.(C)(1) and cannot be considered.

Appellant provided a CMA with 5 unadjusted sales of properties for comparison, two from different neighborhoods. Three of the sales were approximately 4 to 7 months after the January 1, 2023 lien date. The CMA was used for time of sale or property improvement characteristics for comparison with Subject. *When employing a comparison approach, the appraiser should look for differences between the comparable sale properties and the subject property using all appropriate elements of comparison. Elements of comparison are characteristics of properties that help explain variances in prices paid for property. Basic elements of comparison include physical, economic and market characteristics. See, The Appraisal of Real Estate, Fourteenth Edition, pp. 382, 390; See generally pp. 381-392.* Importantly, Appellant and Assessor both acknowledged Subject sold June 30, 2022 for \$1,308,000. Subject's timely sale supports its assessment.

Appellant's unadjusted CMA does not comply with generally accepted appraisal methodology and is inconsistent with the sale of Subject just 6 months before the lien date. Appellant has not established a sound evidentiary basis for a lower value. Based on a temporary time adjustment, Assessor recommended Subject's value be reduced. It is therefore recommended the Board of Equalization reduce the original assessment to \$1,148,300.

County B				
Assessor Recommendation				
<input type="checkbox"/> Adjustment / No Adjustment	Current Value	+/-	Proposed Value	Code
<input type="checkbox"/> Primary / Non-Primary	Land			
<input type="checkbox"/> Reduced to \$				
Comments:				
	Improvement			
	Other			
	Total			
Assessor Signature / Date				
Hearing Officer Recommendation				
<input checked="" type="checkbox"/> Adjustment	Current Value	+/-	Proposed Value	Code
<input type="checkbox"/> No Adjustment	Land			
<input type="checkbox"/> Dismissed Due to Lack of Evidence	10,000	-0	10,000	1A
<input type="checkbox"/> Office/Field Review:				
<input type="checkbox"/> Land <input type="checkbox"/> Improvements <input type="checkbox"/> Other	Improvement			
<input checked="" type="checkbox"/> Reduced to \$250,000	285,000	-15,000	240,000	110
Comments: Closing Statement				
	Other			
	Total	265,000	-15,000	250,000

County C		
Notes:		
Assessor discussed stipulation agreement with Hearing Officer. Hearing Officer agreed that stipulation agreement be upheld.		
Valuation		
	Pre-Board Market	Equalized Market
Land/FAA (incl estate)	\$53,659	\$53,659
Improvements	\$721,870	\$561,341
Personal property	\$	\$
Total Value	\$775,529	\$615,000
Explanation of Agreement		
Discussion on Settlement		
Assessor reviewed the subjects market area for over influencing in this year ratio study.		
MLS 1700218		
MLS 1700745		
MLS 1801024		
The offer was proposed by the County Assessor and agreed to be the Appellant.		

Source: Forms from counties.





Agency Response





Response from the Utah State Tax Commission





State of Utah

SPENCER J. COX
Governor

DEIDRE M. HENDERSON
Lieutenant Governor

Utah State Tax Commission

JOHN L. VALENTINE
Commission Chair

MICHAEL J. CRAGUN
Commissioner

REBECCA L. ROCKWELL
Commissioner

JENNIFER N. FRESQUES
Commissioner

SCOTT W. SMITH
Executive Director

April 8, 2024

Kade R. Minchey, CIA, CFE, Auditor General
Office of the Legislative Auditor General
Utah State Capitol Complex, Suite W315
Salt Lake City, UT 84114-5315

RE: Performance Audit of Utah's Property Tax System

Dear Mr. Minchey,

Thank you for allowing us to participate, review, and respond to the *Performance Audit of Utah's Property Tax System*. This has been a valuable experience for the Property Tax Division to review its work and oversight responsibilities that are required by state statute. We appreciate your audit team's professionalism and approach. We found them to be willing to communicate effectively and coordinate on such critical issues. The property tax system can be very complex and we commend them on being willing to ask questions, and collaborate with our team to have facts and information accurate in this audit report.

The Utah State Tax Commission and the Property Tax Division take their statutory responsibilities seriously. The Division acknowledges and agrees that involvement and oversight of the counties will allow taxpayers a fair property tax system, and that greater transparency will allow taxpayers to make informed decisions. The Division has made a conscious effort to assist counties through education, assistance, and cooperation. We understand that in our responsibility to advise and assist the counties, we are still required to hold them accountable for their statutory responsibilities as found in Utah Code, Title 59, Chapter 2.

We agree and support the conclusions and recommendations contained in the performance audit. We believe that implementation of the recommendations contained in the audit will improve the property tax system for all taxpayers in Utah. The Property Tax Division is committed to consistently enforcing the assessment requirements of Utah Code. By the Division creating and implementing a strategic plan we do feel we can effectively guide and oversee the counties in the assessment process through, not only better oversight mechanisms, but also through our motto of education, assistance, and cooperation.

In 2023, Senate Bill 58 passed which requires the county assessors to send us more in-depth, specific data. This has been extremely useful to us in our ability to audit, review, and assist the counties. As we are still working through all the benefits of this legislation, we will continue to work with the counties to collect and track this data allowing us to fine-tune our audit and review methods. We plan on working with MCAT to find ways to leverage this and other data to provide more information to assessors (and counties) so they can make informed, educated decisions regarding their work flows and assessment practices. If the counties are provided more information, especially sales and market data, this will provide a more fair and equitable assessment for all property owners in the State of Utah.

The Utah State Tax Commission and the Property Tax Division will support the Legislature as they consider the recommendations contained within this performance audit. If the Division is required to provide additional education courses, and depending on what is meant by a “more robust auditing program”, it would require additional full time employees (FTE’S) as it would expand our service level. If that is the case, the agency will seek those additional FTE’s in next year's legislative session.

The Property Tax Division has already been implementing changes that we feel are meaningful and will assist us in our responsibilities. We are excited about new opportunities and potential. Our department will work together to ensure compliance with all the recommendations, as well as supporting the legislature in their decisions. We are committed to improvement, growth, and development. We value the insight and information gained through this audit.

Sincerely,



Scott W. Smith
Executive Director
Utah State Tax Commission



Response from the Utah Association of Counties



ASSESSOR RESPONSE TO THE PERFORMANCE AUDIT OF UTAH'S PROPERTY TAX SYSTEM

(Report No. 2024-05)

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Executive Summary

Firstly, we thank the Office of the Legislative Auditor General team for their professionalism in interacting with county assessors across Utah. Mr. Yingling, Ms. Hernandez, and Mr. Bravo conducted themselves in a manner that implied their efforts were to improve Utah's property tax system. Each is a credit to the Office of Legislative Auditor General.

The Assessors generally agree with the audit report and recommendations. We agree with the auditor's statement that the Division's focus on assistance rather than oversight has led to some suboptimal outcomes. In fairness to the Division, elected assessors share responsibility for the results. The voters elect county assessors to administer their offices responsibly, in accordance with the Utah Constitution, Utah law, and administrative rule. The assessors acknowledge the Division has started to move toward enforcement and away from assistance. We believe this will ultimately benefit Utah taxpayers by promoting a uniform, fair, and equitable assessment practice throughout the state.

Chapter 1: More Enforcement Options

As stated in the audit, the Property Tax Division of the Utah State Tax Commission (the Division) has two enforcement options: a corrective action letter and removing the assessing collecting levy. The Division can only issue a corrective action letter in two circumstances: if the county fails the annual assessment/sale ratio or does not comply with the detailed review requirements.

Addressing the latter first, assessors agree with the audit report's statement that the Division needs more flexibility to address issues within assessment practices. The Tax Commission's 2022 Assessment/Sale Ratio study listed seventeen counties with insufficient sales data to complete a ratio study in at least one property class.⁴² The report for tax year 2023 listed nineteen counties with the same circumstances. Counties with too few reported sales often decide not to adjust assessed values annually for fear of lacking support to defend the assessed value in an appeal. The Division does not have a vehicle to issue a factor order if the county reports too few sales in one year. The lack of available market data subverts the assessor's pursuit of their Article XIII duties to value all tangible taxable property in proportion to its market value. Any disclosure to the assessor's office will improve results, promoting uniformity, fairness, and equity throughout the process.

Second, the Division needs additional enforcement options. There is no alternative outside a corrective action letter. The Division should have a tiered list that, depending on the scenario, would allow for progressive alerts depending on the violation and how often the violation has occurred in prior years. Along the same track, the audit stated that the Division might remove the county's multicounty assessing and collecting levy for two consecutive years of non-compliance. This discipline would only affect receiving counties. Consequently, the Division's disciplinary action options are limited for contributing counties. Essentially, the Division is bereft of effective options if a contributing county is willing to accept the limited consequence of a corrective action letter for continued noncompliance.

⁴² A minimum of ten sales are required for the Commission to issue a factor order without the county's approval to use fewer sales. Utah Tax Commission Administrative rule [R884-24P-27](#)

An underlying question arises: Why do counties not comply with their duties to assess all locally assessed taxable property in their county? The Division may issue corrective action orders, but how do these orders improve assessment processes? The answer is that the corrective action letter will provide some nominal, temporary, motivation but it may not address the root causes of noncompliance. A corrective action letter does little to improve processes if the reasons for non-compliance are the lack of education and assessment resources necessary for the desired outcome.

There are two main issues at hand: resources and education. Firstly, many county assessor's offices do not receive adequate funding to fulfill their statutory responsibilities. For instance, the Property Tax Act mandates a detailed review of each taxable property at least once every five years. Many counties lack the resources to fund the technology to make this task more efficient. Available technological tools include aerial photography, change detection, and sketch validation software. Without these tools, counties that lack resources must physically inspect each property on-site. This process is both time-consuming and labor-intensive. More importantly, it diverts resources from the constitutional requirement to value property at market value. The more time spent inspecting properties to confirm information that is already correct in the database, the less time is available for the valuation process.

Secondly, some county assessors may lack familiarity with important statutory aspects of their duties and mass appraisal techniques. To date, the education provided to appraisers by the Division has primarily focused on single property appraisal, aiming to advance appraisers along the licensing and certification tracks. This focus has resulted in an insufficiency in mass appraisal education, leaving many assessors without the knowledge of essential mass appraisal techniques. Consequently, assessors are often hesitant to value properties en masse. Additionally, most elected assessors were previously employed in their elected office. This will result in the new assessor having more familiarity with assessment practice, statutory responsibilities, and policies passed down from their predecessor but without any formal structure. However, if the prior assessor misunderstood their responsibilities, their successor would likely inherit the same misunderstanding, perpetuating the issue. As we have witnessed over the past three years, the lack of proper mass appraisal techniques by some prior assessors has resulted in inequitable value assessments. The consequence of the inequities is a shifting tax burden amongst property owners. Additional educational opportunities will help address this issue.

It is worth noting that the Division's current educational offerings are of high quality. Furthermore, the Division recognized the need for additional education

and is developing new mass appraisal techniques and assessment administration courses.

Chapter 2: Property Values Could be More Consistently Assessed with Access to Property Sales Data

The Utah Association of Counties and Assessors Association agrees with the audit's statement that access to more data across all property types would improve uniformity, fairness, and equity in assessed values.

The third paragraph in section 2.1 discusses differences in assessors' understanding of their annual valuation responsibilities and the five-year detailed review, often informally referred to as reappraisal. This validates our statement in the prior section that assessors would benefit from more education tailored specifically to their statutory responsibilities.

Page 24 discusses HB 53, which allows the Multicounty Appraisal Trust (MCAT) to hire appraisers to provide valuation services to counties of the third through the sixth class. This bill passed without funding. Funding the valuation services detailed in HB53 and considering other technology tools like aerial photography, change detection software, sketch validation, and regression modeling will assist assessors in the fair and equitable valuation of locally assessed taxable real property.

Chapter 3 County Property Tax Process Lacks Transparency in Key Areas

UAC and the Utah Assessors Association strenuously object to the implication that county assessors deliberately hide data from their property owners by only disclosing quantitative information. Many counties provide data to their website specifically requested by taxpayers.

Some counties do not offer assessor information on their website due to the lack of resources or expertise required to make that information available. Allocating additional resources would allow MCAT or UAC to create a solution to Recommendation 3.1.

Protected information is the most critical information assessors use in the valuation process. Comparable transaction information would prove more valuable to a property owner attempting to understand their valuation. GRAMA considers most real estate transaction information accessible to assessors as a protected record. We would endorse Recommendation 3.2 if the Legislature made a policy change to make real estate transaction information available to the public.

Chapter 4 Transparency, Uniformity, and Training Could Improve County Appeals Processes

This is an additional area where funding some centralized solutions via the Division, MCAT, or UAC would increase transparency and consistency between counties in the board of equalization (BOE) process. Along with the Tax Commission standardizing an appeal form, MCAT or UAC, in collaboration with the Division and county auditors, could provide an opportunity to file an appeal electronically for those counties without that option.

Summary

While we agree with many of the observations and recommendations of the OLAG audit, we respectfully propose an additional recommendation. In addition to the Legislature granting the Division greater enforcement powers, we request policymakers provide assessors with the tools they need to succeed. This will ultimately fulfill the goal of a uniform, fair, and equitable assessment system.



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