

Part 10 Equalization

Superseded 1/1/2026

59-2-1001 County board of equalization -- Public hearings -- Hearing officers -- Notice of decision -- Rulemaking.

- (1) The county legislative body is the county board of equalization and the county auditor is the clerk of the county board of equalization.
- (2) The county board of equalization shall adjust and equalize the valuation and assessment of the real and personal property within the county, subject to regulation and control by the commission, as prescribed by law. The county board of equalization shall meet and hold public hearings each year to examine the assessment roll and equalize the assessment of property in the county, including the assessment for general taxes of all taxing entities located in the county.
- (3)
 - (a) Except as provided in Subsection (3)(d), a county board of equalization may:
 - (i) appoint an appraiser licensed in accordance with Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act, as a hearing officer for the purpose of examining an applicant or a witness; or
 - (ii) appoint an individual who is not licensed in accordance with Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act, as a hearing officer for the purpose of examining an applicant or a witness if the county board of equalization determines that the individual has competency relevant to the work of a hearing officer, including competency in:
 - (A) real estate;
 - (B) finance;
 - (C) economics;
 - (D) public administration; or
 - (E) law.
 - (b) Except as provided in Subsection (3)(d), beginning on January 1, 2014, a county board of equalization may only allow an individual to serve as a hearing officer for the purposes of examining an applicant or a witness if the individual has completed a course the commission:
 - (i) develops in accordance with Subsection (3)(c)(i); or
 - (ii) approves in accordance with Subsection (3)(c)(ii).
 - (c)
 - (i) On or before January 1, 2014, the commission shall develop a hearing officer training course that includes training in property valuation and administrative law.
 - (ii) In addition to the course the commission develops in accordance with Subsection (3)(c)(i), the commission may approve a hearing officer training course provided by a county or a private entity if the course includes training in property valuation and administrative law.
 - (iii) The commission shall ensure that any training described in this Subsection (3)(c) complies with Title 63G, Chapter 22, State Training and Certification Requirements.
 - (d) A county board of equalization may not appoint a person employed by an assessor's office as a hearing officer.
 - (e) A hearing officer shall transmit the hearing officer's findings to the board, where a quorum shall be required for final action upon any application for exemption, deferral, reduction, or abatement.

- (4) The clerk of the board of equalization shall notify the taxpayer, in writing, of any decision of the board. The decision shall include any adjustment in the amount of taxes due on the property resulting from a change in the taxable value and shall be considered the corrected tax notice.
- (5) During the session of the board, the assessor or any deputy whose testimony is needed shall be present and may make any statement or introduce and examine witnesses on questions before the board.
- (6) The county board of equalization may make and enforce any rule which is consistent with statute or commission rule and necessary for the government of the board, the preservation of order, and the transaction of business.

Amended by Chapter 200, 2018 General Session

Effective 1/1/2026

59-2-1001 County board of equalization -- Public hearings -- Hearing officers -- Notice of decision -- Rulemaking -- Education and training for county officers.

- (1) The county legislative body is the county board of equalization and the county auditor is the clerk of the county board of equalization.
- (2)
 - (a) The county board of equalization shall adjust and equalize the valuation and assessment of the real and personal property within the county, subject to regulation and control by the commission, as prescribed by law.
 - (b) The county board of equalization shall meet and hold public hearings each year to examine the assessment roll and equalize the assessment of property in the county, including the assessment for general taxes of all taxing entities located in the county.
- (3)
 - (a) Except as provided in Subsection (3)(d), a county board of equalization may:
 - (i) appoint an appraiser licensed in accordance with Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act, as a hearing officer for the purpose of examining an applicant or a witness; or
 - (ii) appoint an individual who is not licensed in accordance with Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act, as a hearing officer for the purpose of examining an applicant or a witness if the county board of equalization determines that the individual has competency relevant to the work of a hearing officer, including competency in:
 - (A) real estate;
 - (B) finance;
 - (C) economics;
 - (D) public administration; or
 - (E) law.
 - (b) Except as provided in Subsection (3)(d), a county board of equalization may only allow an individual to serve as a hearing officer for the purposes of examining an applicant or a witness if the individual has completed a course the commission:
 - (i) develops in accordance with Subsection (3)(c)(i); or
 - (ii) approves in accordance with Subsection (3)(c)(ii).
 - (c)
 - (i) The commission shall develop and administer a continuing education and training program for hearing officers that includes training in property valuation and administrative law.
 - (ii) In addition to the program the commission develops and administers in accordance with Subsection (3)(c)(i), the commission may approve the continuing education and training

program for a hearing officer provided by a county or a private entity if the program includes training in property valuation and administrative law.

- (iii) The commission shall ensure that any education and training provided to hearing officers under this Subsection (3)(c) complies with Title 63G, Chapter 22, State Training and Certification Requirements.
- (iv)
 - (A) The commission shall confer a designation of completion upon a hearing officer each time the hearing officer completes the education and training program under Subsection (3)(c) (i) or (ii).
 - (B) A hearing officer shall obtain a designation of completion as described in Subsection (3)(c)(iv)(A) before the hearing officer acts or performs as a hearing officer.
- (d) A county board of equalization may not appoint a person employed by an assessor's office as a hearing officer.
- (e) A hearing officer shall transmit the hearing officer's findings to the board, where a quorum shall be required for final action upon any application for exemption, deferral, reduction, or abatement.
- (4)
 - (a) The clerk of the board of equalization shall notify the taxpayer, in writing, of any decision of the board.
 - (b) The decision shall include any adjustment in the amount of taxes due on the property resulting from a change in the taxable value and shall be considered the corrected tax notice.
- (5) During the session of the board, the assessor or any deputy whose testimony is needed shall be present and may make any statement or introduce and examine witnesses on questions before the board.
- (6) The county board of equalization may make and enforce any rule which is consistent with statute or commission rule and necessary for the government of the board, the preservation of order, and the transaction of business.
- (7)
 - (a) In addition to education and training provided to hearing officers under Subsection (3)(c), the commission shall develop and administer an education and training program for county officers whose participation in a county board of equalization is required by Subsection (1), including:
 - (i) members of a county legislative body; and
 - (ii) county auditors.
 - (b) The education and training provided to county officers under this Subsection (7) shall include instruction on:
 - (i) a county officer's duties and obligations in relation to the county board of equalization;
 - (ii) property valuation; and
 - (iii) administrative law.
- (c)
 - (i) The commission shall confer a designation of completion upon a county officer described in Subsection (7)(a) each time the county officer completes the education and training program under this Subsection (7).
 - (ii) A county officer subject to education and training under this Subsection (7) shall obtain a designation of completion as described in Subsection (7)(c)(i) before the county officer participates in a board of equalization process.

- (8) The commission may require education and training for county officers involved in property valuation who are not otherwise required to complete an education and training program in accordance with Subsection (3)(c) or (7).
- (9) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules for administering education and training programs in accordance with this section.

Amended by Chapter 337, 2025 General Session

59-2-1002 Change in assessment -- Force and effect -- Additional assessments -- Notice.

- (1) The county board of equalization shall use all information it may gain from the records of the county or elsewhere in equalizing the assessment of the property in the county or in determining any exemptions. The board may require the assessor to enter upon the assessment roll any taxable property which has not been assessed and any assessment made has the same force and effect as if made by the assessor before the delivery of the assessment roll to the county treasurer.
- (2) During its sessions, the county board of equalization may direct the assessor to:
 - (a) assess any taxable property which has escaped assessment;
 - (b) add to the amount, number, or quantity of property when a false or incomplete list has been rendered; and
 - (c) make and enter new assessments, at the same time cancelling previous entries, when any assessment made by the assessor is considered by the board to be incomplete or incorrect.
- (3) The clerk of the board of equalization shall give written notice:
 - (a) to all interested persons of the day fixed for the investigation of any assessment under consideration by the board at least 30 days before action is taken; and
 - (b) to the assessor of a valuation adjustment made in accordance with Subsection 59-2-301.4(2) or another adjustment under this section.

Amended by Chapter 248, 2013 General Session

59-2-1003 Power of county board to increase or decrease assessment.

- (1) The county board of equalization may, after giving notice as prescribed by any rules the commission makes in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, increase or decrease any assessment contained in any assessment book, so as to equalize the assessment of all classes of property under Section 59-2-103.
- (2) In accordance with any rules the commission makes in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the county board of equalization shall notify the assessor of an adjustment made in accordance with Subsection (1).

Amended by Chapter 85, 2012 General Session

Superseded 1/1/2026

59-2-1004 Appeal to county board of equalization -- Real property -- Time period for appeal -- Public hearing requirements -- Decision of board -- Extensions approved by commission -- Appeal to commission.

- (1) As used in this section:
 - (a) "Applicable lien date" means January 1 of the year in which the valuation or equalization of real property is appealed to the county board of equalization.

- (b) "Final assessed value" means:
 - (i) for real property for which the taxpayer appealed the valuation or equalization to the county board of equalization in accordance with this section, the value given to the real property by the county board of equalization, including a value based on a stipulation of the parties;
 - (ii) for real property for which the taxpayer or a county assessor appealed the valuation or equalization to the commission in accordance with Section 59-2-1006, the value given to the real property by:
 - (A) the commission, if the commission has issued a decision in the appeal or the parties have entered a stipulation; or
 - (B) a county board of equalization, if the commission has not yet issued a decision in the appeal and the parties have not entered a stipulation; or
 - (iii) for real property for which the taxpayer or a county assessor sought judicial review of the valuation or equalization in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review, the value given the real property by the commission.
- (c) "Inflation adjusted value" means the value of the real property that is the subject of the appeal as calculated by changing the final assessed value for the previous taxable year for the real property by the median property value change.
- (d) "Median property value change" means the midpoint of the property value changes for all real property that is:
 - (i) of the same class of real property as the qualified real property; and
 - (ii) located within the same county and within the same market area as the qualified real property.
- (e) "Property value change" means the percentage change in the fair market value of real property on or after January 1 of the previous year and before January 1 of the current year.
- (f) "Qualified real property" means real property:
 - (i) for which:
 - (A) the taxpayer or a county assessor appealed the valuation or equalization for the previous taxable year to the county board of equalization in accordance with this section or the commission in accordance with Section 59-2-1006;
 - (B) the appeal described in Subsection (1)(f)(i)(A), resulted in a final assessed value that was lower than the assessed value; and
 - (C) the assessed value for the current taxable year is higher than the inflation adjusted value; and
 - (ii) that, on or after January 1 of the previous taxable year and before January 1 of the current taxable year, has not had a qualifying change.
- (g) "Qualifying change" means one of the following changes to real property that occurs on or after January 1 of the previous taxable year and before January 1 of the current taxable year:
 - (i) a physical improvement if, solely as a result of the physical improvement, the fair market value of the physical improvement equals or exceeds the greater of 10% of fair market value of the real property or \$20,000;
 - (ii) a zoning change, if the fair market value of the real property increases solely as a result of the zoning change; or
 - (iii) a change in the legal description of the real property, if the fair market value of the real property increases solely as a result of the change in the legal description of the real property.
- (h) "Qualifying contract" means a contract for the completed sale of residential property that:
 - (i) involves residential property for which a taxpayer appealed the valuation or equalization to the county board of equalization;

- (ii) identifies the final sales price for the residential property described in Subsection (1)(h)(i); and
 - (iii) is executed within six months before or after the applicable lien date.
- (2)
- (a) A taxpayer dissatisfied with the valuation or the equalization of the taxpayer's real property may make an application to appeal by:
 - (i) filing the application with the county board of equalization within the time period described in Subsection (3); or
 - (ii) making an application by telephone or other electronic means within the time period described in Subsection (3) if the county legislative body passes a resolution under Subsection (11) authorizing a taxpayer to make an application by telephone or other electronic means.
 - (b)
 - (i) The county board of equalization shall make a rule describing the contents of the application.
 - (ii) In addition to any information the county board of equalization requires, the application shall include information about:
 - (A) the burden of proof in an appeal involving qualified real property; and
 - (B) the process for the taxpayer to learn the inflation adjusted value of the qualified real property.
 - (c)
 - (i)
 - (A) The county assessor shall notify the county board of equalization of a qualified real property's inflation adjusted value within 15 business days after the date on which the county assessor receives notice that a taxpayer filed an appeal with the county board of equalization.
 - (B) The county assessor shall notify the commission of a qualified real property's inflation adjusted value within 15 business days after the date on which the county assessor receives notice that a person dissatisfied with the decision of a county board of equalization files an appeal with the commission.
 - (ii)
 - (A) A person may not appeal a county assessor's calculation of inflation adjusted value but may appeal the fair market value of a qualified real property.
 - (B) A person may appeal a determination of whether, on or after January 1 of the previous taxable year and before January 1 of the current taxable year, real property had a qualifying change.
- (3)
- (a) Except as provided in Subsection (3)(b) and for purposes of Subsection (2), a taxpayer shall make an application to appeal the valuation or the equalization of the taxpayer's real property on or before the later of:
 - (i) September 15 of the current calendar year; or
 - (ii) the last day of a 45-day period beginning on the day on which the county auditor provides the notice under Section 59-2-919.1.
 - (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission shall make rules providing for circumstances under which the county board of equalization is required to accept an application to appeal that is filed after the time period prescribed in Subsection (3)(a).
- (4)
- (a) The taxpayer shall include in the application under Subsection (2)(a):

- (i) the taxpayer's estimate of the fair market value of the property and any evidence that may indicate that the assessed valuation of the taxpayer's property is improperly equalized with the assessed valuation of comparable properties; and
 - (ii) a signed statement of the personal property located in a multi-tenant residential property, as that term is defined in Section 59-2-301.8 if the taxpayer:
 - (A) appeals the value of multi-tenant residential property assessed in accordance with Section 59-2-301.8; and
 - (B) intends to contest the value of the personal property located within the multi-tenant residential property.
 - (b) For an appeal involving qualified real property the county board of equalization shall presume that the fair market value of the qualified real property is equal to the inflation adjusted value.
- (5) Subject to Subsection (6), in reviewing evidence submitted to a county board of equalization by or on behalf of an owner or a county assessor, the county board of equalization shall consider and weigh:
- (a) the accuracy, reliability, and comparability of the evidence presented by the owner or the county assessor;
 - (b) if submitted, the sales price of relevant property that was under contract for sale as of the lien date but sold after the lien date;
 - (c) if submitted, the sales offering price of property that was offered for sale as of the lien date but did not sell, including considering and weighing the amount of time for which, and manner in which, the property was offered for sale; and
 - (d) if submitted, other evidence that is relevant to determining the fair market value of the property.
- (6)
- (a) This Subsection (6) applies only to an appeal to a county board of equalization involving the valuation or equalization of residential property that is not qualified real property.
 - (b) If a qualifying contract is submitted as evidence in an appeal described in Subsection (6)(a), the only evidence that the county board of equalization or hearing officer may consider to determine that the final sales price identified in the qualifying contract does not provide an accurate or reliable indication of the fair market value of the residential property is evidence of the following, if submitted:
 - (i) evidence disputing the nature of the qualifying contract as an arms-length transaction;
 - (ii) evidence demonstrating that changes in market conditions have occurred in the time period between the day on which the qualifying contract was executed and the applicable lien date; or
 - (iii) evidence demonstrating that a qualifying change to the residential property has occurred in the time period between the day on which the qualifying contract was executed and the applicable lien date.
 - (c) In determining the fair market value of residential property in an appeal described in Subsection (6)(a), the county board of equalization may not consider any evidence or information other than the evidence submitted to the county board of equalization by the parties in the appeal.
- (7)
- (a) Except as provided in Subsection (7)(b), at least five days before the day on which the county board of equalization holds a public hearing on an appeal:
 - (i) the county assessor shall provide the taxpayer any evidence the county assessor relies upon in support of the county assessor's valuation; and

- (ii) the taxpayer shall provide the county assessor any evidence not previously provided to the county assessor that the taxpayer relies upon in support of the taxpayer's appeal.
- (b)
 - (i) The deadline described in Subsection (7)(a) does not apply to evidence that is commercial information as defined in Section 59-1-404, if:
 - (A) for the purpose of complying with Section 59-1-404, the county assessor requires that the taxpayer execute a nondisclosure agreement before the county assessor discloses the evidence; and
 - (B) the taxpayer fails to execute the nondisclosure agreement before the deadline described in Subsection (7)(a).
 - (ii) The county assessor shall disclose evidence described in Subsection (7)(b)(i) as soon as practicable after the county assessor receives the executed nondisclosure agreement.
 - (iii) The county assessor shall provide the taxpayer a copy of the nondisclosure agreement with reasonable time for the taxpayer to review and execute the agreement before the deadline described in Subsection (7)(a) expires.
- (c) If at the public hearing, a party presents evidence not previously provided to the other party, the county board of equalization shall allow the other party to respond to the evidence in writing within 10 days after the day on which the public hearing occurs.
- (d)
 - (i) A county board of equalization may adopt rules governing the deadlines described in this Subsection (7), if the rules are no less stringent than the provisions of this Subsection (7).
 - (ii) A county board of equalization's rule that complies with Subsection (7)(d)(i) controls over the provisions of this subsection.
- (8)
 - (a) The county board of equalization shall meet and hold public hearings as described in Section 59-2-1001.
 - (b)
 - (i) For purposes of this Subsection (8)(b), "significant adjustment" means a proposed adjustment to the valuation of real property that:
 - (A) is to be made by a county board of equalization; and
 - (B) would result in a valuation that differs from the original assessed value by at least 20% and \$1,000,000.
 - (ii) When a county board of equalization is going to consider a significant adjustment, the county board of equalization shall:
 - (A) list the significant adjustment as a separate item on the agenda of the public hearing at which the county board of equalization is going to consider the significant adjustment; and
 - (B) for purposes of the agenda described in Subsection (8)(b)(ii)(A), provide a description of the property for which the county board of equalization is considering a significant adjustment.
 - (c) The county board of equalization shall make a decision on each appeal filed in accordance with this section within 60 days after the day on which the taxpayer makes an application.
 - (d) The commission may approve the extension of a time period provided for in Subsection (8)(c) for a county board of equalization to make a decision on an appeal.
 - (e) Unless the commission approves the extension of a time period under Subsection (8)(d), if a county board of equalization fails to make a decision on an appeal within the time period described in Subsection (8)(c), the county legislative body shall:

- (i) list the appeal, by property owner and parcel number, on the agenda for the next meeting the county legislative body holds after the expiration of the time period described in Subsection (8)(c); and
 - (ii) hear the appeal at the meeting described in Subsection (8)(e)(i).
- (f) The decision of the county board of equalization shall contain:
- (i) a determination of the valuation of the property based on fair market value; and
 - (ii) a conclusion that the fair market value is properly equalized with the assessed value of comparable properties.
- (g) If no evidence is presented before the county board of equalization, the county board of equalization shall presume that the equalization issue has been met.
- (h)
- (i) If the fair market value of the property that is the subject of the appeal deviates plus or minus 5% from the assessed value of comparable properties, the county board of equalization shall adjust the valuation of the appealed property to reflect a value equalized with the assessed value of comparable properties.
 - (ii) Subject to Sections 59-2-301.1, 59-2-301.2, 59-2-301.3, and 59-2-301.4, equalized value established under Subsection (8)(h)(i) shall be the assessed value for property tax purposes until the county assessor is able to evaluate and equalize the assessed value of all comparable properties to bring all comparable properties into conformity with full fair market value.
- (9)
- (a) If the decision of the county board of equalization warrants a refund of any amount of property taxes paid for the tax year for the real property that is the subject of the appeal, the county shall issue the refund directly to the taxpayer that paid the property taxes, or an officer or agent of that taxpayer as identified in the information provided under Subsection (9)(b), regardless of whether the taxpayer is the owner of record of the real property at the time the decision is rendered.
 - (b) A taxpayer entitled to a refund under this section that is not the owner of record of the real property subject to the appeal shall, within 10 calendar days after the day on which the decision of the county board of equalization is rendered, provide the following information to the county board of equalization:
 - (i) a statement that the taxpayer is entitled to receive the refund under Subsection (9)(a);
 - (ii) the name of the taxpayer, or an officer or agent of that taxpayer, entitled to receive the refund;
 - (iii) the mailing address of the taxpayer, or an officer or agent of that taxpayer, to which the taxpayer requests the refund to be sent; and
 - (iv) any other information requested by the county board of equalization.
- (10) If any taxpayer is dissatisfied with the decision of the county board of equalization, the taxpayer may file an appeal with the commission as described in Section 59-2-1006.
- (11) A county legislative body may pass a resolution authorizing taxpayers owing taxes on property assessed by that county to file property tax appeals applications under this section by telephone or other electronic means.

Amended by Chapter 252, 2024 General Session
Amended by Chapter 263, 2024 General Session
Amended by Chapter 353, 2024 General Session

Effective 1/1/2026

59-2-1004 Appeal to county board of equalization -- Real property -- Time period for appeal -- Public hearing requirements -- Decision of board -- Extensions approved by commission -- Appeal to commission.

(1) As used in this section:

- (a) "Applicable lien date" means January 1 of the year in which the valuation or equalization of real property is appealed to the county board of equalization.
- (b) "Final assessed value" means:
 - (i) for real property for which the taxpayer appealed the valuation or equalization to the county board of equalization in accordance with this section, the value given to the real property by the county board of equalization, including a value based on a stipulation of the parties;
 - (ii) for real property for which the taxpayer or a county assessor appealed the valuation or equalization to the commission in accordance with Section 59-2-1006, the value given to the real property by:
 - (A) the commission, if the commission has issued a decision in the appeal or the parties have entered a stipulation; or
 - (B) a county board of equalization, if the commission has not yet issued a decision in the appeal and the parties have not entered a stipulation; or
 - (iii) for real property for which the taxpayer or a county assessor sought judicial review of the valuation or equalization in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review, the value given the real property by the commission.
- (c) "Inflation adjusted value" means the value of the real property that is the subject of the appeal as calculated by changing the final assessed value for the previous taxable year for the real property by the median property value change.
- (d) "Median property value change" means the midpoint of the property value changes for all real property that is:
 - (i) of the same class of real property as the qualified real property; and
 - (ii) located within the same county and within the same market area as the qualified real property.
- (e) "Property value change" means the percentage change in the fair market value of real property on or after January 1 of the previous year and before January 1 of the current year.
- (f) "Qualified real property" means real property:
 - (i) for which:
 - (A) the taxpayer or a county assessor appealed the valuation or equalization for the previous taxable year to the county board of equalization in accordance with this section or the commission in accordance with Section 59-2-1006;
 - (B) the appeal described in Subsection (1)(f)(i)(A), resulted in a final assessed value that was lower than the assessed value; and
 - (C) the assessed value for the current taxable year is higher than the inflation adjusted value; and
 - (ii) that, on or after January 1 of the previous taxable year and before January 1 of the current taxable year, has not had a qualifying change.
- (g) "Qualifying change" means one of the following changes to real property that occurs on or after January 1 of the previous taxable year and before January 1 of the current taxable year:
 - (i) a physical improvement if, solely as a result of the physical improvement, the fair market value of the physical improvement equals or exceeds the greater of 10% of fair market value of the real property or \$20,000;
 - (ii) a zoning change, if the fair market value of the real property increases solely as a result of the zoning change; or

- (iii) a change in the legal description of the real property, if the fair market value of the real property increases solely as a result of the change in the legal description of the real property.
- (h) "Qualifying contract" means a contract for the completed sale of residential property that:
 - (i) involves residential property for which a taxpayer appealed the valuation or equalization to the county board of equalization;
 - (ii) identifies the final sales price for the residential property described in Subsection (1)(h)(i); and
 - (iii) is executed within six months before or after the applicable lien date.
- (2)
 - (a) A taxpayer dissatisfied with the valuation or the equalization of the taxpayer's real property may make an application to appeal by:
 - (i) subject to Subsection (2)(d), filing the application with the county board of equalization within the time period described in Subsection (3); or
 - (ii) making an application by telephone within the time period described in Subsection (3) if the county legislative body passes a resolution under Subsection (11) authorizing a taxpayer to make an application by telephone.
 - (b)
 - (i) The county board of equalization shall make a rule describing the contents of the application.
 - (ii) In addition to any information the county board of equalization requires, the application shall include information about:
 - (A) the burden of proof in an appeal involving qualified real property; and
 - (B) the process for the taxpayer to learn the inflation adjusted value of the qualified real property.
 - (c)
 - (i)
 - (A) The county assessor shall notify the county board of equalization of a qualified real property's inflation adjusted value within 15 business days after the date on which the county assessor receives notice that a taxpayer filed an appeal with the county board of equalization.
 - (B) The county assessor shall notify the commission of a qualified real property's inflation adjusted value within 15 business days after the date on which the county assessor receives notice that a person dissatisfied with the decision of a county board of equalization files an appeal with the commission.
 - (ii)
 - (A) A person may not appeal a county assessor's calculation of inflation adjusted value but may appeal the fair market value of a qualified real property.
 - (B) A person may appeal a determination of whether, on or after January 1 of the previous taxable year and before January 1 of the current taxable year, real property had a qualifying change.
 - (d) For purposes of Subsection (2)(a), the county board of equalization shall ensure that a taxpayer has the ability to access and file an application to appeal the valuation or equalization of real property through electronic means.
- (3)
 - (a) Except as provided in Subsection (3)(b) and for purposes of Subsection (2), a taxpayer shall make an application to appeal the valuation or the equalization of the taxpayer's real property on or before the later of:
 - (i) September 15 of the current calendar year; or

- (ii) the last day of a 45-day period beginning on the day on which the county auditor provides the notice under Section 59-2-919.1.
 - (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission shall make rules providing for circumstances under which the county board of equalization is required to accept an application to appeal that is filed after the time period prescribed in Subsection (3)(a).
- (4)
- (a) The taxpayer shall include in the application under Subsection (2)(a):
 - (i) the taxpayer's estimate of the fair market value of the property and any evidence that may indicate that the assessed valuation of the taxpayer's property is improperly equalized with the assessed valuation of comparable properties; and
 - (ii) a signed statement of the personal property located in a multi-tenant residential property, as that term is defined in Section 59-2-301.8 if the taxpayer:
 - (A) appeals the value of multi-tenant residential property assessed in accordance with Section 59-2-301.8; and
 - (B) intends to contest the value of the personal property located within the multi-tenant residential property.
 - (b) For an appeal involving qualified real property, the county board of equalization shall presume that the fair market value of the qualified real property is equal to the inflation adjusted value.
- (5) Subject to Subsection (6), in reviewing evidence submitted to a county board of equalization by or on behalf of an owner or a county assessor, the county board of equalization shall consider and weigh:
- (a) the accuracy, reliability, and comparability of the evidence presented by the owner or the county assessor;
 - (b) if submitted, the sales price of relevant property that was under contract for sale as of the lien date but sold after the lien date;
 - (c) if submitted, the sales offering price of property that was offered for sale as of the lien date but did not sell, including considering and weighing the amount of time for which, and manner in which, the property was offered for sale; and
 - (d) if submitted, other evidence that is relevant to determining the fair market value of the property.
- (6)
- (a) This Subsection (6) applies only to an appeal to a county board of equalization involving the valuation or equalization of residential property that is not qualified real property.
 - (b) If a qualifying contract is submitted as evidence in an appeal described in Subsection (6)(a), the only evidence that the county board of equalization or hearing officer may consider to determine that the final sales price identified in the qualifying contract does not provide an accurate or reliable indication of the fair market value of the residential property is evidence of the following, if submitted:
 - (i) evidence disputing the nature of the qualifying contract as an arms-length transaction;
 - (ii) evidence demonstrating that changes in market conditions have occurred in the time period between the day on which the qualifying contract was executed and the applicable lien date; or
 - (iii) evidence demonstrating that a qualifying change to the residential property has occurred in the time period between the day on which the qualifying contract was executed and the applicable lien date.
 - (c) In determining the fair market value of residential property in an appeal described in Subsection (6)(a), the county board of equalization may not consider any evidence or

information other than the evidence submitted to the county board of equalization by the parties in the appeal.

- (7)
- (a) Except as provided in Subsection (7)(b), at least five days before the day on which the county board of equalization holds a public hearing on an appeal:
 - (i) the county assessor shall provide the taxpayer any evidence the county assessor relies upon in support of the county assessor's valuation; and
 - (ii) the taxpayer shall provide the county assessor any evidence not previously provided to the county assessor that the taxpayer relies upon in support of the taxpayer's appeal.
 - (b)
 - (i) The deadline described in Subsection (7)(a) does not apply to evidence that is commercial information as defined in Section 59-1-404, if:
 - (A) for the purpose of complying with Section 59-1-404, the county assessor requires that the taxpayer execute a nondisclosure agreement before the county assessor discloses the evidence; and
 - (B) the taxpayer fails to execute the nondisclosure agreement before the deadline described in Subsection (7)(a).
 - (ii) The county assessor shall disclose evidence described in Subsection (7)(b)(i) as soon as practicable after the county assessor receives the executed nondisclosure agreement.
 - (iii) The county assessor shall provide the taxpayer a copy of the nondisclosure agreement with reasonable time for the taxpayer to review and execute the agreement before the deadline described in Subsection (7)(a) expires.
 - (c) If at the public hearing, a party presents evidence not previously provided to the other party, the county board of equalization shall allow the other party to respond to the evidence in writing within 10 days after the day on which the public hearing occurs.
 - (d)
 - (i) A county board of equalization may adopt rules governing the deadlines described in this Subsection (7), if the rules are no less stringent than the provisions of this Subsection (7).
 - (ii) A county board of equalization's rule that complies with Subsection (7)(d)(i) controls over the provisions of this subsection.
- (8)
- (a) The county board of equalization shall meet and hold public hearings as described in Section 59-2-1001.
 - (b)
 - (i) For purposes of this Subsection (8)(b), "significant adjustment" means a proposed adjustment to the valuation of real property that:
 - (A) is to be made by a county board of equalization; and
 - (B) would result in a valuation that differs from the original assessed value by at least 20% and \$1,000,000.
 - (ii) When a county board of equalization is going to consider a significant adjustment, the county board of equalization shall:
 - (A) list the significant adjustment as a separate item on the agenda of the public hearing at which the county board of equalization is going to consider the significant adjustment; and
 - (B) for purposes of the agenda described in Subsection (8)(b)(ii)(A), provide a description of the property for which the county board of equalization is considering a significant adjustment.
 - (c) The county board of equalization shall make a decision on each appeal filed in accordance with this section within 60 days after the day on which the taxpayer makes an application.

- (d) The commission may approve the extension of a time period provided for in Subsection (8)(c) for a county board of equalization to make a decision on an appeal.
- (e) Unless the commission approves the extension of a time period under Subsection (8)(d), if a county board of equalization fails to make a decision on an appeal within the time period described in Subsection (8)(c), the county legislative body shall:
 - (i) list the appeal, by property owner and parcel number, on the agenda for the next meeting the county legislative body holds after the expiration of the time period described in Subsection (8)(c); and
 - (ii) hear the appeal at the meeting described in Subsection (8)(e)(i).
- (f) The decision of the county board of equalization shall contain:
 - (i) a determination of the valuation of the property based on fair market value; and
 - (ii) a conclusion that the fair market value is properly equalized with the assessed value of comparable properties.
- (g) If no evidence is presented before the county board of equalization, the county board of equalization shall presume that the equalization issue has been met.
- (h)
 - (i) If the fair market value of the property that is the subject of the appeal deviates plus or minus 5% from the assessed value of comparable properties, the county board of equalization shall adjust the valuation of the appealed property to reflect a value equalized with the assessed value of comparable properties.
 - (ii) Subject to Sections 59-2-301.1, 59-2-301.2, 59-2-301.3, and 59-2-301.4, equalized value established under Subsection (8)(h)(i) shall be the assessed value for property tax purposes until the county assessor is able to evaluate and equalize the assessed value of all comparable properties to bring all comparable properties into conformity with full fair market value.
- (9)
 - (a) If the decision of the county board of equalization warrants a refund of any amount of property taxes paid for the tax year for the real property that is the subject of the appeal, the county shall issue the refund directly to the taxpayer that paid the property taxes, or an officer or agent of that taxpayer as identified in the information provided under Subsection (9)(b), regardless of whether the taxpayer is the owner of record of the real property at the time the decision is rendered.
 - (b) A taxpayer entitled to a refund under this section that is not the owner of record of the real property subject to the appeal shall, within 10 calendar days after the day on which the decision of the county board of equalization is rendered, provide the following information to the county board of equalization:
 - (i) a statement that the taxpayer is entitled to receive the refund under Subsection (9)(a);
 - (ii) the name of the taxpayer, or an officer or agent of that taxpayer, entitled to receive the refund;
 - (iii) the mailing address of the taxpayer, or an officer or agent of that taxpayer, to which the taxpayer requests the refund to be sent; and
 - (iv) any other information requested by the county board of equalization.
- (10) If any taxpayer is dissatisfied with the decision of the county board of equalization, the taxpayer may file an appeal with the commission as described in Section 59-2-1006.
- (11) A county legislative body may pass a resolution authorizing taxpayers owing taxes on property assessed by that county to file property tax appeals applications under this section by telephone.

Amended by Chapter 337, 2025 General Session

Superseded 1/1/2026

59-2-1004.1 Appeals of valuation or equalization of property eligible for deferral for 2023.

- (1)
 - (a) Subject to Subsections (2) through (4) and for the calendar year that begins on January 1, 2023, a taxpayer may file an appeal to the commission of the valuation or equalization of real property that is eligible for a deferral under Section 59-2-1802.1 for the calendar year that begins on January 1, 2023, if:
 - (i) the taxpayer filed an appeal of the valuation or equalization of the property with the county board of equalization for the calendar year that begins on January 1, 2023;
 - (ii) the county board of equalization has issued a decision in accordance with Section 59-2-1004;
 - (iii) the parties have not entered a stipulation regarding the value of the property; and
 - (iv) the county board of equalization does not make an adjustment in accordance with Subsection 59-2-303.3.
 - (b) A taxpayer shall file an appeal to the commission on or before June 30, 2025.
 - (c) This Subsection (1) does not allow more than one formal adjudicative proceeding by the commission for the calendar year beginning on January 1, 2023.
- (2)
 - (a) For the calendar year that begins on January 1, 2023, a taxpayer may file an appeal of the valuation or equalization of real property for which a county assessor makes an adjustment under Subsection 59-2-303.3(3) for the calendar year that begins on January 1, 2023, in accordance with this Subsection (2).
 - (b) A taxpayer shall make an appeal under this Subsection (2):
 - (i) to the county board of equalization; and
 - (ii) on or before June 30, 2025.
 - (c) If a taxpayer is dissatisfied with the decision of the county board of equalization, the taxpayer may file an appeal with the commission as described in Section 59-2-1006.
 - (d) A taxpayer may file an appeal of the valuation or equalization of property under this Subsection (2) regardless of whether:
 - (i) the taxpayer previously filed an appeal of the valuation or equalization of the property for the calendar year that begins on January 1, 2023;
 - (ii) the county board of equalization has issued a decision on the appeal in accordance with Section 59-2-1004;
 - (iii) the commission has issued a decision on the appeal in accordance with Section 59-2-1006;
 - (iv) the parties have entered a stipulation regarding the value of the property; or
 - (v) any appeal of the valuation or equalization of the property for the calendar year that begins on January 1, 2023, has been closed.
- (3) Except as specifically provided in this section:
 - (a) an appeal to the county board of equalization shall be filed in accordance with Section 59-2-1004; and
 - (b) an appeal to the commission shall be filed in accordance with Section 59-2-1006.
- (4) For each property eligible to receive a deferral under Section 59-2-1802.1, this section may not be interpreted to require a taxpayer to refile:
 - (a) an application to appeal in accordance with Section 59-2-1004 if an appeal before the county board of equalization is pending for the calendar year that begins on January 1, 2023; or

- (b) a notice of appeal in accordance with Section 59-2-1006 if an appeal before the commission is pending for the calendar year that begins on January 1, 2023.

Enacted by Chapter 263, 2024 General Session

Effective 1/1/2026

59-2-1004.1 Appeals of valuation or equalization of property eligible for deferral for 2023.

- (1)
 - (a) Subject to Subsections (2) through (4) and for the calendar year that begins on January 1, 2023, a taxpayer may file an appeal to the commission of the valuation or equalization of real property that is eligible for a deferral under Section 59-2a-801 for the calendar year that begins on January 1, 2023, if:
 - (i) the taxpayer filed an appeal of the valuation or equalization of the property with the county board of equalization for the calendar year that begins on January 1, 2023;
 - (ii) the county board of equalization has issued a decision in accordance with Section 59-2-1004;
 - (iii) the parties have not entered a stipulation regarding the value of the property; and
 - (iv) the county board of equalization does not make an adjustment in accordance with Subsection 59-2-303.3.
 - (b) A taxpayer shall file an appeal to the commission on or before June 30, 2025.
 - (c) This Subsection (1) does not allow more than one formal adjudicative proceeding by the commission for the calendar year beginning on January 1, 2023.
- (2)
 - (a) For the calendar year that begins on January 1, 2023, a taxpayer may file an appeal of the valuation or equalization of real property for which a county assessor makes an adjustment under Subsection 59-2-303.3(3) for the calendar year that begins on January 1, 2023, in accordance with this Subsection (2).
 - (b) A taxpayer shall make an appeal under this Subsection (2):
 - (i) to the county board of equalization; and
 - (ii) on or before June 30, 2025.
 - (c) If a taxpayer is dissatisfied with the decision of the county board of equalization, the taxpayer may file an appeal with the commission as described in Section 59-2-1006.
 - (d) A taxpayer may file an appeal of the valuation or equalization of property under this Subsection (2) regardless of whether:
 - (i) the taxpayer previously filed an appeal of the valuation or equalization of the property for the calendar year that begins on January 1, 2023;
 - (ii) the county board of equalization has issued a decision on the appeal in accordance with Section 59-2-1004;
 - (iii) the commission has issued a decision on the appeal in accordance with Section 59-2-1006;
 - (iv) the parties have entered a stipulation regarding the value of the property; or
 - (v) any appeal of the valuation or equalization of the property for the calendar year that begins on January 1, 2023, has been closed.
- (3) Except as specifically provided in this section:
 - (a) an appeal to the county board of equalization shall be filed in accordance with Section 59-2-1004; and
 - (b) an appeal to the commission shall be filed in accordance with Section 59-2-1006.
- (4) For each property eligible to receive a deferral under Section 59-2a-801, this section may not be interpreted to require a taxpayer to refile:

- (a) an application to appeal in accordance with Section 59-2-1004 if an appeal before the county board of equalization is pending for the calendar year that begins on January 1, 2023; or
- (b) a notice of appeal in accordance with Section 59-2-1006 if an appeal before the commission is pending for the calendar year that begins on January 1, 2023.

Amended by Chapter 172, 2025 General Session

59-2-1004.5 Valuation adjustment for decrease in taxable value caused by a natural disaster.

(1) For purposes of this section:

(a) "Natural disaster" means:

- (i) an explosion;
- (ii) fire;
- (iii) a flood;
- (iv) a storm;
- (v) a tornado;
- (vi) winds;
- (vii) an earthquake;
- (viii) lightning;

(ix) any adverse weather event; or

(x) any event similar to an event described in this Subsection (1), as determined by the commission by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.

(b) "Natural disaster damage" means any physical harm to property caused by a natural disaster.

(2) Except as provided in Subsection (3), if, during a calendar year, property sustains a decrease in taxable value that is caused by natural disaster damage, the owner of the property may apply to the county board of equalization for an adjustment in the taxable value of the owner's property as provided in Subsection (4).

(3) An owner may not receive the valuation adjustment described in this section if the decrease in taxable value described in Subsection (2) is:

(a) due to the intentional action or inaction of the owner; or

(b) less than 30% of the taxable value of the property described in Subsection (2) before the decrease in taxable value described in Subsection (2).

(4)

(a) To receive the valuation adjustment described in Subsection (2), the owner of the property shall file an application for the valuation adjustment with the county board of equalization on or before the later of:

(i) the deadline described in Subsection 59-2-1004(3); or

(ii) 45 days after the day on which the natural disaster damage described in Subsection (2) occurs.

(b) The county board of equalization shall hold a hearing:

(i) within 30 days after the day on which the county board of equalization receives the application described in Subsection (4)(a); and

(ii) following the procedures and requirements of Section 59-2-1001.

(c) At the hearing described in Subsection (4)(b), the applicant shall have the burden of proving, by a preponderance of the evidence:

(i) that the property sustained a decrease in taxable value, that:

(A) was caused by natural disaster damage; and

- (B) is at least 30% of the taxable value of the property described in this Subsection (4)(c)(i) before the decrease in taxable value described in this Subsection (4)(c)(i);
 - (ii) the amount of the decrease in taxable value described in Subsection (4)(c)(i); and
 - (iii) that the decrease in taxable value described in Subsection (4)(c)(i) is not due to the action or inaction of the applicant.
- (d) If the county board of equalization determines that the applicant has met the burden of proof described in Subsection (4)(c), the county board of equalization shall reduce the valuation of the property described in Subsection (4)(c)(i) by an amount equal to the decrease in taxable value of the property multiplied by the percentage of the calendar year remaining after the natural disaster damage occurred.
 - (e) The decision of the board of equalization shall be provided to the applicant, in writing, within 30 days after the day on which the county board of equalization concludes the hearing described in Subsection (4)(b).
- (5) An applicant that is dissatisfied with a decision of the county board of equalization under this section may appeal that decision under Section 59-2-1006.

Amended by Chapter 16, 2019 General Session

59-2-1004.6 Tax relief for decrease in fair market value due to access interruption.

- (1) For purposes of this section "access interruption" means interruption of the normal access to or from property due to any circumstance beyond the control of the owner, including:
- (a) road construction;
 - (b) traffic diversion;
 - (c) an accident;
 - (d) vandalism;
 - (e) an explosion;
 - (f) fire;
 - (g) a flood;
 - (h) a storm;
 - (i) a tornado;
 - (j) winds;
 - (k) an earthquake;
 - (l) lightning;
 - (m) any adverse weather event; or
 - (n) any event similar to the events described in this Subsection (1), as determined by the commission by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- (2) Except as provided in Subsection (3), if, during a calendar year, property sustains a decrease in fair market value that is caused by access interruption, the owner of the property may apply to the county board of equalization for an adjustment in the fair market value of the owner's property as provided in Subsection (4).
- (3) Notwithstanding Subsection (2), an owner may not receive the tax relief described in this section if the decrease in fair market value described in Subsection (2) is due to the intentional action or inaction of the owner.
- (4)
- (a) To receive the tax relief described in Subsection (2), the owner of the property shall file an application for tax relief with the county board of equalization on or before September 30.
 - (b) The county board of equalization shall hold a hearing:

- (i) within 30 days of the day on which the application described in Subsection (4)(a) is received by the board of equalization; and
- (ii) in the manner described in Section 59-2-1001.
- (c) At the hearing described in Subsection (4)(b), the applicant shall have the burden of proving, by a preponderance of the evidence:
 - (i) that the property sustained a decrease in fair market value, during the applicable calendar year, that was caused by access interruption;
 - (ii) the amount of the decrease in fair market value described in Subsection (4)(c)(i); and
 - (iii) that the decrease in fair market value described in Subsection (4)(c)(i) is not due to the action or inaction of the applicant.
- (d) If the county board of equalization determines that the applicant has met the burden of proof described in Subsection (4)(c), the county board of equalization shall reduce the valuation of the property described in Subsection (4)(c)(i) by an amount equal to the decrease in fair market value of the property multiplied by the portion of the calendar year that the fair market value of the property was decreased.
- (e) The decision of the board of equalization shall be provided to the applicant, in writing, within 30 days of the day on which the hearing described in Subsection (4)(b) is concluded.
- (5) An applicant that is dissatisfied with a decision of the board of equalization under this section may appeal that decision under Section 59-2-1006.

Amended by Chapter 382, 2008 General Session

59-2-1005 Procedures for appeal of personal property valuation -- Time for appeal -- Hearing -- Decision -- Appeal to commission.

- (1)
 - (a) Except as provided in Section 59-2-306.5, a taxpayer owning personal property assessed by a county assessor under Section 59-2-301 may make an appeal relating to the value of the personal property by filing an application with the county legislative body no later than:
 - (i) the expiration of the time allowed under Section 59-2-306 for filing a signed statement, if the county assessor requests a signed statement under Section 59-2-306; or
 - (ii) 60 days after the mailing of the tax notice, for each other taxpayer.
 - (b) A county legislative body shall:
 - (i) after giving reasonable notice, hear an appeal filed under Subsection (1)(a); and
 - (ii) render a written decision on the appeal within 60 days after receiving the appeal.
 - (c) If the taxpayer is dissatisfied with a county legislative body decision under Subsection (1)(b), the taxpayer may file an appeal with the commission in accordance with Section 59-2-1006.
- (2) A taxpayer owning personal property subject to a fee in lieu of tax or a uniform tax under Article XIII, Section 2 of the Utah Constitution that is based on the value of the property may appeal the basis of the value by filing an appeal with the commission within 30 days after the mailing of the tax notice.

Amended by Chapter 315, 2024 General Session

Superseded 1/1/2026

59-2-1006 Appeal to commission -- Duties of auditor -- Decision by commission.

- (1) Any person dissatisfied with the decision of the county board of equalization concerning the assessment and equalization of any property, or the determination of any exemption in which the person has an interest, or a tax relief decision made under designated decision-making

- authority as described in Section 59-2-1101 or Part 18, Tax Deferral and Tax Abatement, may appeal that decision to the commission by:
- (a) filing a notice of appeal specifying the grounds for the appeal with the county auditor within 30 days after the final action of the county board or entity with designated decision-making authority described in Section 59-2-1101 or Part 18, Tax Deferral and Tax Abatement; and
 - (b) if the county assessor valued the property in accordance with Section 59-2-301.8 and the taxpayer intends to contest the value of personal property located in a multi-tenant residential property, as that term is defined in Section 59-2-301.8, submitting a signed statement of the personal property with the notice of appeal.
- (2) The auditor shall:
- (a) file one notice with the commission;
 - (b) certify and transmit to the commission:
 - (i) the minutes of the proceedings of the county board of equalization or entity with designated decision-making authority for the matter appealed;
 - (ii) all documentary evidence received in that proceeding; and
 - (iii) a transcript of any testimony taken at that proceeding that was preserved;
 - (c) if the appeal is from a hearing where an exemption was granted or denied, certify and transmit to the commission the written decision of:
 - (i) the board of equalization as required by Section 59-2-1102; or
 - (ii) the entity with designated decision-making authority; and
 - (d) any signed statement submitted in accordance with Subsection (1)(b).
- (3) In reviewing a decision described in Subsection (1), the commission may:
- (a) admit additional evidence;
 - (b) issue orders that it considers to be just and proper; and
 - (c) make any correction or change in the assessment or order of the county board of equalization or entity with decision-making authority.
- (4) In reviewing evidence submitted to the commission to decide an appeal under this section, the commission shall consider and weigh:
- (a) the accuracy, reliability, and comparability of the evidence presented;
 - (b) if submitted, the sales price of relevant property that was under contract for sale as of the lien date but sold after the lien date;
 - (c) if submitted, the sales offering price of property that was offered for sale as of the lien date but did not sell, including considering and weighing the amount of time for which, and manner in which, the property was offered for sale; and
 - (d) if submitted, other evidence that is relevant to determining the fair market value of the property.
- (5) In reviewing a decision described in Subsection (1), the commission shall adjust property valuations to reflect a value equalized with the assessed value of other comparable properties if:
- (a) the issue of equalization of property values is raised; and
 - (b) the commission determines that the property that is the subject of the appeal deviates in value plus or minus 5% from the assessed value of comparable properties.
- (6) The commission shall decide all appeals taken pursuant to this section not later than March 1 of the following year for real property and within 90 days for personal property, and shall report its decision, order, or assessment to the county auditor, who shall make all changes necessary to comply with the decision, order, or assessment.

Amended by Chapter 183, 2025 General Session

Effective 1/1/2026

59-2-1006 Appeal to commission -- Duties of auditor -- Decision by commission.

- (1) Any person dissatisfied with the decision of the county board of equalization concerning the assessment and equalization of any property, or the determination of any exemption in which the person has an interest, or a tax relief decision made under designated decision-making authority as described in Section 59-2-1101 or Chapter 2a, Tax Relief Through Property Tax, may appeal that decision to the commission by:
 - (a) filing a notice of appeal specifying the grounds for the appeal with the county auditor within 30 days after the final action of the county board or entity with designated decision-making authority described in Section 59-2-1101 or Chapter 2a, Tax Relief Through Property Tax; and
 - (b) if the county assessor valued the property in accordance with Section 59-2-301.8 and the taxpayer intends to contest the value of personal property located in a multi-tenant residential property, as that term is defined in Section 59-2-301.8, submitting a signed statement of the personal property with the notice of appeal.
- (2) The auditor shall:
 - (a) file one notice with the commission;
 - (b) certify and transmit to the commission:
 - (i) the minutes of the proceedings of the county board of equalization or entity with designated decision-making authority for the matter appealed;
 - (ii) all documentary evidence received in that proceeding; and
 - (iii) a transcript of any testimony taken at that proceeding that was preserved;
 - (c) if the appeal is from a hearing where an exemption was granted or denied, certify and transmit to the commission the written decision of:
 - (i) the board of equalization as required by Section 59-2-1102; or
 - (ii) the entity with designated decision-making authority; and
 - (d) any signed statement submitted in accordance with Subsection (1)(b).
- (3) In reviewing a decision described in Subsection (1), the commission may:
 - (a) admit additional evidence;
 - (b) issue orders that it considers to be just and proper; and
 - (c) make any correction or change in the assessment or order of the county board of equalization or entity with decision-making authority.
- (4) In reviewing evidence submitted to the commission to decide an appeal under this section, the commission shall consider and weigh:
 - (a) the accuracy, reliability, and comparability of the evidence presented;
 - (b) if submitted, the sales price of relevant property that was under contract for sale as of the lien date but sold after the lien date;
 - (c) if submitted, the sales offering price of property that was offered for sale as of the lien date but did not sell, including considering and weighing the amount of time for which, and manner in which, the property was offered for sale; and
 - (d) if submitted, other evidence that is relevant to determining the fair market value of the property.
- (5) In reviewing a decision described in Subsection (1), the commission shall adjust property valuations to reflect a value equalized with the assessed value of other comparable properties if:
 - (a) the issue of equalization of property values is raised; and

- (b) the commission determines that the property that is the subject of the appeal deviates in value plus or minus 5% from the assessed value of comparable properties.
- (6) The commission shall decide all appeals taken pursuant to this section not later than March 1 of the following year for real property and within 90 days for personal property, and shall report its decision, order, or assessment to the county auditor, who shall make all changes necessary to comply with the decision, order, or assessment.

Amended by Chapter 172, 2025 General Session

59-2-1007 Objection to assessment by commission -- Application -- Contents of application -- Amending an application -- Information provided by the commission -- Hearings --

Appeals.

- (1)
 - (a) Subject to the other provisions of this section, if the owner of property assessed by the commission objects to the assessment, the owner may apply to the commission for a hearing on the objection on or before the later of:
 - (i) August 1; or
 - (ii) 90 days after the day on which the commission mails the notice of assessment in accordance with Section 59-2-201.
 - (b) The commission shall allow an owner that meets the requirements of Subsection (1)(a) to be a party at a hearing under this section.
- (2) Subject to the other provisions of this section, a county that objects to the assessment of property assessed by the commission may apply to the commission for a hearing on the objection:
 - (a) for an assessment with respect to which the owner has applied to the commission for a hearing on the objection under Subsection (1), if the county applies to the commission to become a party to the hearing on the objection no later than 60 days after the day on which the owner applied to the commission for the hearing on the objection; or
 - (b) for an assessment with respect to which the owner has not applied to the commission for a hearing on the objection under Subsection (1), if the county:
 - (i) reasonably believes that the commission should have assessed the property for the current calendar year at a fair market value that is at least the lesser of an amount that is:
 - (A) 50% greater than the value at which the commission is assessing the property for the current calendar year; or
 - (B) 50% greater than the value at which the commission assessed the property for the prior calendar year; and
 - (ii) applies to the commission for a hearing on the objection no later than 60 days after the last day on which the owner could have applied to the commission for a hearing on the objection under Subsection (1).
- (3) Before a county may apply to the commission for a hearing under this section on an objection to an assessment, a majority of the members of the county legislative body shall approve filing an application under this section.
- (4)
 - (a) The commission shall allow a county that meets the requirements of Subsections (2) and (3) to be a party at a hearing under this section.
 - (b) The commission shall allow an owner to be a party at a hearing under this section on an objection to an assessment a county files in accordance with Subsection (2)(b).
- (5) An owner or a county shall include in an application under this section:

- (a) a written statement:
 - (i) setting forth the known facts and legal basis supporting a different fair market value than the value assessed by the commission; and
 - (ii) for an assessment described in Subsection (2)(b), establishing the county's reasonable belief that the commission should have assessed the property for the current calendar year at a fair market value that is at least the lesser of an amount that is:
 - (A) 50% greater than the value at which the commission is assessing the property for the current calendar year; or
 - (B) 50% greater than the value at which the commission assessed the property for the prior calendar year; and
 - (b) the owner's or county's estimate of the fair market value of the property.
- (6)
- (a) Except as provided in Subsection (6)(b), an owner or a county assessor may amend an estimate on an application under this section of the fair market value of the property prior to the hearing as provided by rule.
 - (b) A county may not amend the fair market value of property under this Subsection (6) to equal an amount that is less than the lesser of:
 - (i) the value at which the commission is assessing the property for the current calendar year plus 50%; or
 - (ii) the value at which the commission assessed the property for the prior calendar year plus 50%.
 - (c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules governing the procedures for amending an estimate of fair market value under this Subsection (6).
- (7) In applying to the commission for a hearing on an objection under this section:
- (a) a county may estimate the fair market value of the property using a valuation methodology the county considers to be appropriate, regardless of:
 - (i) the valuation methodology used previously in valuing the property; or
 - (ii) the valuation methodology an owner asserts; and
 - (b) an owner may estimate the fair market value of the property using a valuation methodology the owner considers to be appropriate, regardless of:
 - (i) the valuation methodology used previously in valuing the property; or
 - (ii) the valuation methodology a county asserts.
- (8)
- (a) An owner who applies to the commission for a hearing in accordance with Subsection (1) shall, for the property for which the owner objects to the commission's assessment, file a copy of the application with the county auditor of each county in which the property is located.
 - (b) A county auditor who receives a copy of an application in accordance with Subsection (8)(a) shall provide a copy of the application to the county:
 - (i) assessor;
 - (ii) attorney;
 - (iii) legislative body; and
 - (iv) treasurer.
- (9)
- (a) Upon request, the commission shall provide to a nonprofit organization that represents counties in the state the following information regarding an appeal filed under this section:
 - (i) the name of the property owner filing the appeal;
 - (ii) each year at issue in the appeal;

- (iii) the value assessed by the commission for the property that is the subject of the appeal; and
 - (iv) the owner's estimate of value for the property that is the subject of the appeal as submitted under Subsection (5)(b).
- (b)
- (i) Except as provided in Subsection (9)(b)(ii), a nonprofit organization may not disclose the information described in Subsection (9)(a)(iv).
 - (ii) A nonprofit organization may disclose information described in Subsection (9)(a)(iv) to an individual listed under Subsection 59-1-403(2)(a).
- (10)
- (a) On or before November 15, the commission shall conduct a scheduling conference with all parties to a hearing under this section.
 - (b) At the scheduling conference under Subsection (10)(a), the commission shall establish dates for:
 - (i) the completion of discovery;
 - (ii) the filing of prehearing motions; and
 - (iii) conducting a hearing on the objection to the assessment.
- (11)
- (a) The commission shall issue a written decision no later than 120 days after the later of the day on which:
 - (i) the commission completes the hearing under this section; or
 - (ii) the parties submit all posthearing briefs.
 - (b) If the commission does not issue a written decision on an objection to an assessment under this section within a two-year period after the date an application under this section is filed, the objection is considered to be denied, unless the parties stipulate to a different time period for resolving the objection.
 - (c) A party may appeal to the district court in accordance with Section 59-1-601 within 30 days after the day on which an objection is considered to be denied.
- (12) At the hearing on an objection under this section, the commission may increase, lower, or sustain the assessment if:
- (a) the commission finds an error in the assessment; or
 - (b) the commission determines that increasing, lowering, or sustaining the assessment is necessary to equalize the assessment with other similarly assessed property.
- (13)
- (a) The commission shall send notice of a commission action under Subsection (12) to a county auditor if:
 - (i) the commission proposes to adjust an assessment the commission made in accordance with Section 59-2-201;
 - (ii) the county's tax revenues may be affected by the commission's decision; and
 - (iii) the county is not a party to the hearing under this section.
 - (b) The written notice described in Subsection (13)(a):
 - (i) may be sent by:
 - (A) any form of electronic communication;
 - (B) first class mail; or
 - (C) private carrier; and
 - (ii) shall request the county to show good cause why the commission should not adjust the assessment by requesting the county to provide to the commission a written statement setting forth the known facts and legal basis for not adjusting the assessment within 30 days after the day on which the commission sends the written notice.

- (c) If a county provides a written statement described in Subsection (13)(b) to the commission, the commission shall:
 - (i) hold a hearing or take other appropriate action to consider the good cause the county provides in the written statement; and
 - (ii) issue a written decision increasing, lowering, or sustaining the assessment.
 - (d) If a county does not provide a written statement described in Subsection (13)(b) to the commission within 30 days after the day on which the commission sends the notice described in Subsection (13)(a), the commission shall adjust the assessment and send a copy of the commission's written decision to the county.
- (14) Subsection (13) does not limit the rights of a county as provided in Subsections (2) and (4)(a).

Amended by Chapter 367, 2021 General Session

59-2-1008 Investigations by commission -- Assessment of escaped property -- Increase or decrease of assessed valuation.

- (1) As used in this section, "review information" means, as reported by a county assessor:
- (a) the number of properties that:
 - (i) required a review in accordance with Section 59-2-303.3; and
 - (ii) the county reduced the value as a result of the review; and
 - (b) the parcel number of any property:
 - (i) that required a review in accordance with Section 59-2-303.3;
 - (ii) that has an increase in value of \$50,000 or more; and
 - (iii) for which the county assessor did not reduce the value.
- (2)
- (a) Each year the commission shall conduct an investigation throughout each county of the state to determine whether all property subject to taxation is on the assessment rolls and whether the property is being assessed at fair market value.
 - (b) When, after any investigation, the commission finds that any property that is subject to taxation is not assessed, the commission shall direct the county assessor, the county board of equalization, or the county auditor, as the commission may determine, to enter the assessment of the escaped property.
- (3) If the commission finds that any property in any county is not being assessed at the property's fair market value, the commission shall, for the purpose of equalizing the value of property in the state, increase or decrease the valuation of the property in order to enforce the assessment of all property subject to taxation upon the basis of its fair market value, and shall direct the county assessor, the county board of equalization, or the county auditor, as the commission may determine, to correct the value of the property in a manner prescribed by the commission.
- (4) The county assessors, county boards of equalization, and county auditors shall make all increases or decreases as may be required by the commission to make the assessment of all property within the county conform to the property's fair market value.
- (5) Each year, after receiving the review information from a county assessor and on or before June 8, the commission shall:
- (a) review the assessment of a property described in Subsection (1)(b); and
 - (b) if warranted, take action as described in Subsection 59-1-210(23).
- (6) For review information relating to the calendar year that begins January 1, 2023, the commission shall on or before June 15, 2024:
- (a) review the assessment of a property described in Subsection (1)(b); and

- (b) if warranted, take reasonable action to correct an error in assessment and report any action to the county auditor.
- (7) The commission shall report the review information and the number of properties for which an adjustment is made in accordance with Subsection (5) to the Revenue and Taxation Interim Committee annually on or before the September interim meeting.
- (8) The commission shall include in the report the name of each county that reported review information for the current calendar year and the previous calendar year.

Amended by Chapter 263, 2024 General Session

59-2-1009 Equalization based on reports of county auditors.

Before July 7 the commission shall examine and compare the reports of the county auditors and shall equalize the assessment of the taxable property of the several counties of the state for the purpose of taxation.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1010 Statement of equalization to be sent to county auditors.

When the equalization among the several counties is completed, the commission shall transmit to each county auditor and to the state auditor a statement of the changes made by it in the assessment books of each county or any assessment contained in the book, which is prima facie evidence of the regularity of all proceedings of the commission resulting in the action which is the subject matter of the statement.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1011 Record of changes -- Form and contents of signed statement.

The county auditor shall make a record of all changes, corrections, and orders and before October 15 shall affix a signed statement to the record, subscribed by the auditor, in a form substantially as follows:

I, _____, do swear that, as county auditor of _____ county, I have kept correct minutes of all acts of the county board of equalization regarding alterations to the assessment rolls, that all alterations agreed to or directed to be made have been made and entered on the rolls, and that no changes or alterations have been made except those authorized by the board or the commission.

Amended by Chapter 86, 2000 General Session

59-2-1017 Property tax appeal assistance.

(1) As used in this section:

- (a) "Certified appraiser" means an appraiser certified in accordance with:
 - (i) Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act; or
 - (ii) the law of a jurisdiction in the United States.
- (b) "Licensed appraiser" means an appraiser licensed in accordance with:
 - (i) Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act; or
 - (ii) the law of a jurisdiction in the United States.
- (c) "Opinion of value" means an estimate of fair market value that:
 - (i) is made by a licensed appraiser or a certified appraiser; and

- (ii) except as provided in Subsections (5) and (6), complies with the Uniform Standards of Professional Appraisal Practice promulgated by the Appraisal Standards Board as described in 12 U.S.C. Sec. 3339.
- (d) "Present evidence" means to present information:
 - (i) to a county board of equalization or the commission; and
 - (ii) related to a property tax appeal made in accordance with this part.
- (e) "Price estimate" means an estimate:
 - (i) of the price that property would sell for; and
 - (ii) that is not an opinion of value.
- (f) "Provide property tax information" means to provide information related to a property tax appeal made in accordance with this part to another person.
- (2) Subject to the other provisions of this section, a person may:
 - (a) present evidence in a property tax appeal on behalf of another person after obtaining permission from that other person; or
 - (b) provide property tax information to another person.
- (3) For purposes of Subsection (2):
 - (a) only a licensed appraiser or a certified appraiser may present or provide an opinion of value; and
 - (b) a licensed appraiser or a certified appraiser may not present or provide a price estimate.
- (4) A licensed appraiser or a certified appraiser may, in accordance with Subsection (2), provide services regarding a property tax appeal as follows:
 - (a) present or provide an opinion of value; or
 - (b) provide consultation services, including presenting evidence or providing property tax information.
- (5)
 - (a) A licensed appraiser or a certified appraiser who presents or provides an opinion of value in accordance with Subsection (2) shall comply with all applicable laws and regulations, including Sections 61-2g-304, 61-2g-403, 61-2g-406, and 61-2g-407.
 - (b) A licensed appraiser or a certified appraiser who does not present or provide an opinion of value but who provides consultation services by presenting evidence or providing property tax information in accordance with Subsection (2) shall comply with all applicable laws and regulations, including Sections 61-2g-304, 61-2g-403, 61-2g-406, and 61-2g-407, except that the licensed appraiser or the certified appraiser may advocate for the client in a property tax appeal.
 - (c) A person who is not a licensed appraiser and not a certified appraiser who presents evidence or provides property tax information in accordance with Subsection (2):
 - (i) is subject to Section 61-2g-407; and
 - (ii) if the person charges a contingent fee, is subject to Section 61-2g-406.
- (6) A licensed appraiser or a certified appraiser may provide an opinion of value, present evidence, or provide tax information in a property tax appeal of the personal residence of the licensed appraiser or certified appraiser despite any personal bias.
- (7) A county board of equalization or the commission may evaluate the reliability or accuracy of evidence presented or property tax information provided in accordance with this section.

Amended by Chapter 384, 2016 General Session

Effective 1/1/2026

59-2-1018 Reporting of county appeals information.

- (1) On or before May 1 of each year, a county board of equalization shall report the following information to the commission:
 - (a) the number of appeals involving the valuation or equalization of real property for which the county board of equalization issued a decision during the preceding calendar year in accordance with Section 59-2-1004; and
 - (b) for each appeal described in Subsection (1)(a):
 - (i) whether the property is residential or commercial;
 - (ii) the original assessed value of the property; and
 - (iii) the value given to the property by the county board of equalization.
- (2) The commission shall report the appeals information provided by county boards of equalization under Subsection (1) to the Revenue and Taxation Interim Committee on or before July 31 of each year.

Enacted by Chapter 337, 2025 General Session