2025 ANNUAL REPORT

Salt Lake County
Board of Equalization

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The 2025 Annual Report covers the fiscal period August 1, 2025, through March 31, 2026.

Letter from the Clerk of the Board of Equalization

It is my privilege to present the 2025 Annual Report for the Salt Lake County Board of Equalization. This report is intended to:

- Report the outcomes of the 2025 Board of Equalization session to board members and the public.
- Highlight noteworthy trends and data that can guide decision-making, strengthen processes and functions, and shed light on what may lie ahead.
- Share the County Auditor's Property Tax Division key performance measures.
- Track the progress of major Property Tax Division initiatives and projects aimed at improving Board of Equalization processes and procedures.

Serving the residents of Salt Lake County and presenting this report is a true privilege. As always, please reach out to us with any questions or if you need further information.

Sincerely,

Chris Harding, CPA, CFE, CIA

SALT LAKE COUNTY BOARD OF EQUALIZATION

The Salt Lake County Board of Equalization (BOE) reviews property valuations to ensure they are fair, equitable, and reflect current market conditions. The BOE does not set tax rates.

Property owners may appeal their assessed value by submitting an appeal form and supporting evidence to the Auditor’s Office between August 1 and September 15.

The appeal is then reviewed by the Assessor’s Office. If the taxpayer and the County agree on an adjustment, the appeal is submitted to the BOE for approval. If they cannot agree, a hearing officer reviews the appeal and makes a recommendation to the BOE, which makes the final decision.

Taxpayers who disagree with the BOE’s decision may appeal to the Utah State Tax Commission and, if necessary, to the Third District Court.

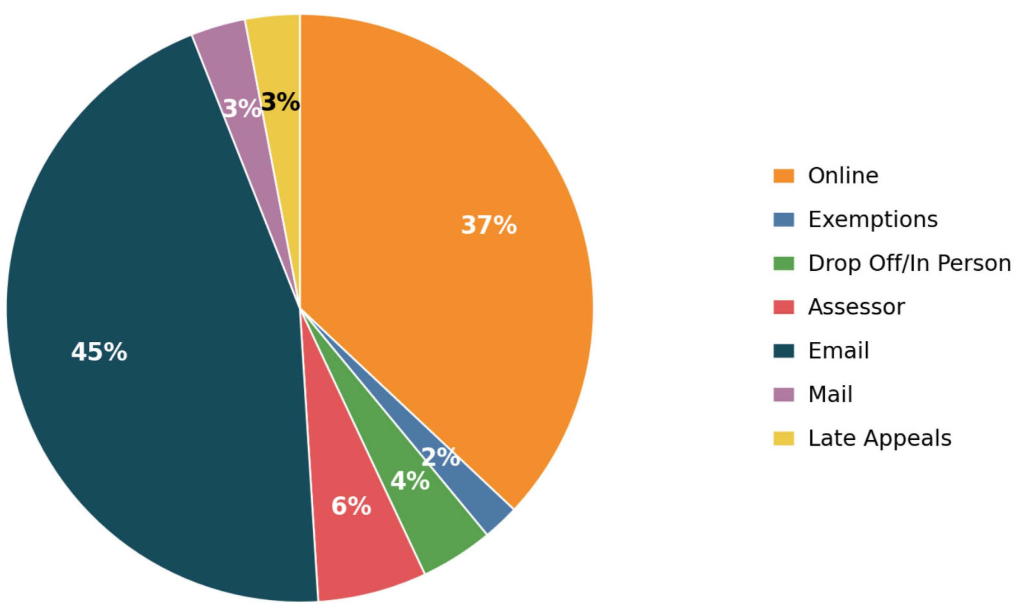
For more information, contact the Auditor’s Office at (385) 468-7200 or visit the County’s property tax webpage.

OVERVIEW

Appeals

In 2025, the Board of Equalization received 4,374 appeals, representing 1% of the 390,421 parcels assessed by the County Assessor. These appeals resulted in 3,280 hearing officer recommendations. The remaining 1,094 appeals were resolved through withdrawals, dismissals, or stipulations reached with the County Assessor, and therefore did not require a hearing officer recommendation. Taxpayers filed 49% of appeals directly, while tax representatives filed 51%.

Most appeals were submitted electronically—37% through the online portal and 45% by email. Assessor-initiated appeals accounted for 6% of all appeals received in 2025.



OVERVIEW
Appeals

Property Tax Appeal Timeline

Appeal Filing Period

- Initial property tax appeals may be filed **August 1 – September 15**.

Statutory Processing Requirement

- County Boards of Equalization are generally required to issue a decision **within 60 days** of receiving a complete appeal application.

2025 Appeal Processing

- Average processing time from intake to completion is 137 days
- Processing time varied based on the complexity and nature of each appeal

Extension Process

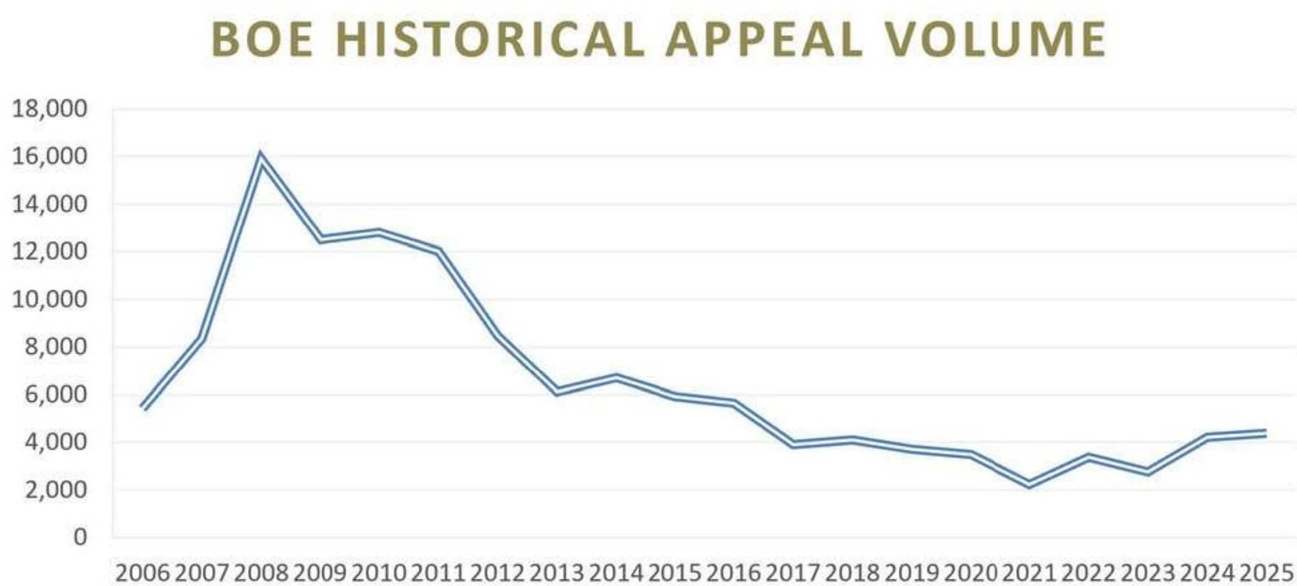
When a county cannot meet the statutory 60-day deadline, it may request an extension from the Utah State Tax Commission.

Due to the unusually high volume of appeals filed in 2025, an extension was requested and approved.

The extension allowed the county additional time to complete the appeal process and issue decisions by March 31 of the following year.

OVERVIEW
Appeals

The chart below shows the number of appeals received annually since 2006. As housing prices declined in 2007, appeal volume rose sharply, peaking in 2008. Appeals remained elevated for several years before generally declining to levels below those recorded before the housing market downturn.

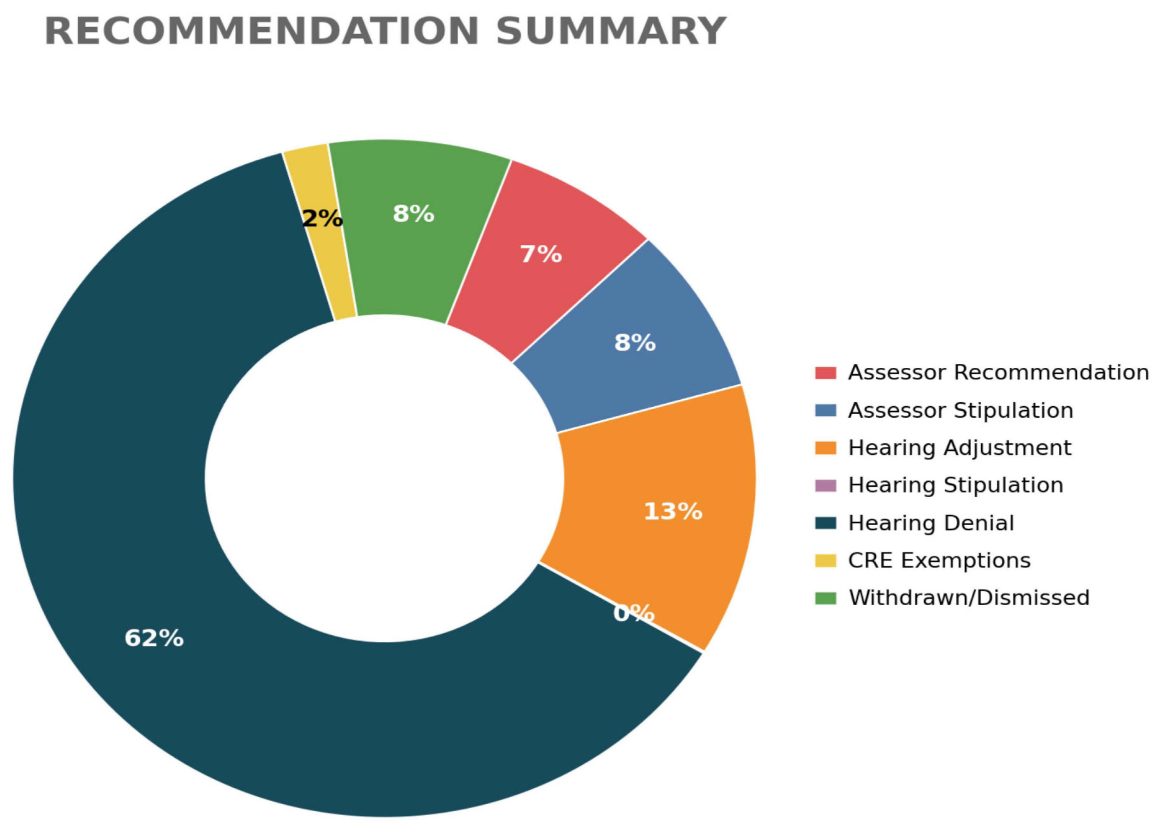


In 2025, appeal volume reached its highest level in nine years, driven largely by commercial property owners. This increase added to the Auditor's Office workload and extended processing timelines.

OVERVIEW

Recommendations

The chart below summarizes all actions taken by the Board of Equalization. As shown, 30% of appeals resulted in a valuation adjustment. Approximately 15% were resolved without a hearing, typically because the appellant accepted or did not dispute the Assessor's recommendation.



TAX APPEALS PROCESS

Phase 1

Screening

Tax Administration screens submitted documentation for sufficient evidence.

- If necessary, taxpayer receives notification that more evidence is needed.
- If there is no response to this request, the appeal may be dismissed.

Estimated percentage of appeals resolved at each phase per year.

Phase 2

Value Review

Assessor reviews documents and makes recommendation on whether the value should be adjusted or not.

- Taxpayer will receive recommendation by mail and can accept decision to finalize the appeal or continue to the next phase.

15% resolved

Phase 3

Hearing

- Taxpayer presents case to hearing officer.
- Hearing officer proposes recommendation
- Board of Equalization approves recommendation.

Taxpayer will receive recommendation by mail and can accept decision to finalize the appeal or continue to the next phase.

45% resolved

Phase 4

Utah State Tax Commission

Utah State Tax Commission will mediate dispute between Taxpayer and Assessor and send final decision.

- Taxpayer will receive recommendation by mail and can accept decision to finalize appeal or send appeal to 3rd District Court.

40% resolved

TRENDS

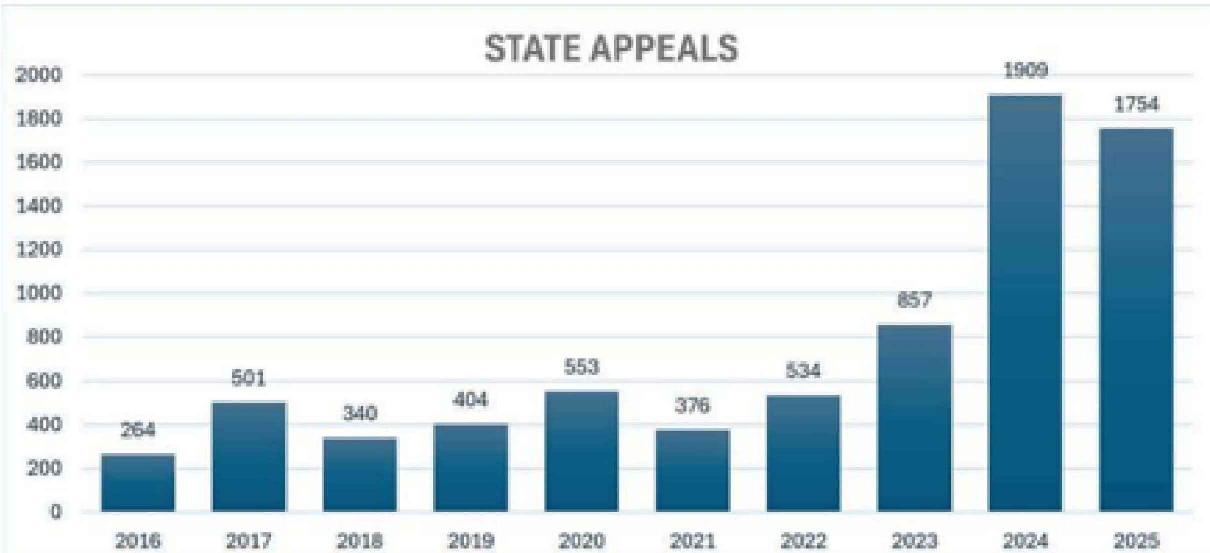
Taxable Values

The Board's adjustments to property values, exemptions, and tax areas represent a small portion of the county's total taxable value. Over the past 20 years, BOE adjustments have not exceeded 1% of the countywide total. In 2025, BOE reductions accounted for just 0.16%, demonstrating that their overall effect on the county's market value was minimal.

Year	Before BOE*	After BOE*	Amount	Percent
2025	198,951,866,474	198,643,317,406	308,549,068	**0.16**
2024	185,587,000,046	185,264,999,640	322,000,406	**0.17**
2023	170,656,107,548	170,596,519,149	59,588,399	**0.03**
2022	159,491,174,634	159,368,953,677	122,220,957	**0.08**
2021	125,988,046,927	125,791,280,109	196,766,818	**0.16**
2020	114,161,520,466	113,705,056,383	456,464,083	**0.40**
2019	104,990,493,209	104,500,912,910	489,580,299	**0.47**
2018	95,653,137,333	95,026,883,661	626,253,672	**0.65**
2017	86,336,774,869	85,801,918,382	534,856,487	**0.62**
2016	79,233,595,595	78,583,145,767	650,449,828	**0.82**
2015	71,902,752,393	71,628,162,466	274,589,927	**0.38**
2014	67,304,452,911	66,998,807,195	305,645,717	**0.45**

TRENDS
State Appeals

After several years of decline, state appeals increased sharply in 2024. This trend continued in 2025, with 1,754 BOE decisions esculated to the Utah State Tax Commission.



Seven large, complex appeal groups—each involving more than 30 parcels—accounted for approximately 47% of the total. Most state appeals were filed by commercial property owners represented by tax professionals.

The Auditor's Office processes state appeal requests, prepares the case files, and submits them to the Utah State Tax Commission.

KEY PERFORMANCE INDICATORS
Appellant Feedback

Near the end of each board year, the Auditor's Office surveys appellants to evaluate the efficiency and fairness of the appeal process. Participation increased notably in 2025, providing valuable feedback that will help improve the BOE experience in 2026.

KEY TAKEAWAYS

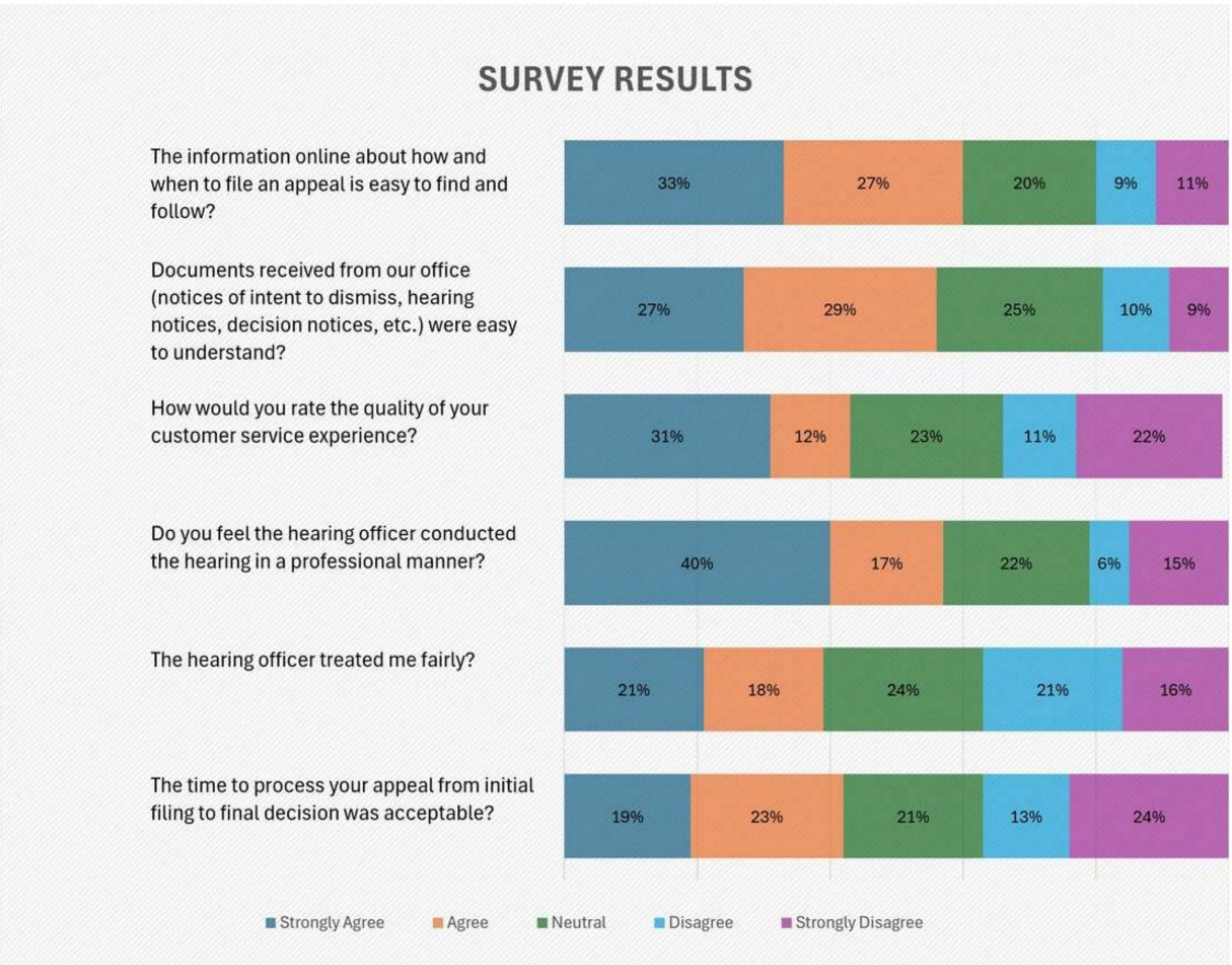
Better Customer Service:
More respondents rated their experience positively in 2025, noting respectful and professional interactions.

Greater Fairness and Professionalism:
Most respondents felt that hearing officers were fair and professional, reflecting an improvement over the 2024 results.

More Accessible Information:
Forty-nine percent found the online instructions explaining how and when to appeal easy to follow—an improvement over the prior year.

Clearer Communications:
Just over half of the respondents agreed that BOE notices and documents were easy to understand.

KEY PERFORMANCE INDICATORS
Appellant Feedback



KEY PERFORMANCE INDICATORS
Appellant Feedback

STRENGTH	AREAS FOR IMPROVEMENT
Helpful Staff • Several respondents recognized staff members for their professionalism, support, and strong customer service. Accessible Filing Process • Respondents generally found the appeal process straightforward and appreciated that filing an appeal is free.	Processing Times • Feedback on processing times was mixed, indicating that timeliness remains an area for improvement. Appeal Process Awareness • Some respondents reported confusion about appeal instructions and documents, highlighting the need for clearer communication and public education.

The Auditor's Office is using this feedback to improve transparency, communication, and processing times.

The survey results provide both validation and direction. By listening to appellants and responding constructively, the Auditor's Office will continue working to make the appeal process more accessible, efficient, and trusted by Salt Lake County property owners.

Salt Lake County Auditor
Salt Lake County Government Center
2001 South State Street, N3-300
Salt Lake City, UT 84190-1100

(385) 468-7200