Salt Lake County
Clerk of the Board of Equalization

How to Support Your 2026 Property Tax Appeal

EVIDENCE TO SUPPORT THE APPEAL

The categories below describe common types of evidence that may help support your appeal. Please review and include any documentation that best applies to your situation.

MARKET VALUE EVIDENCE

- **Purchase of the property** - You may submit documentation showing the purchase price, such as a signed Settlement Statement, Closing Disclosure, or HUD-1. If available, a professional appraisal completed at the time of purchase may also be helpful. Purchases made within one year of January 1 of the current year may receive greater consideration.

- **Recent residential purchase (July 1- June 30 window)** – Utah law generally considers the actual purchase price as strong evidence of market value when the property was recently purchased. See Utah Code § 59-2-1004(6). Please include a Settlement Statement, Closing Disclosure, or HUD-1.

- **Professional Fee Appraisal** - You may submit a complete, signed appraisal report. Appraisals with an effective date close to January 1 of the current year are typically given greater weight.

- **Comparable sales (residential)** - You may provide recent sales of similar properties (a minimum of 3 is recommended). Helpful details include size, location, age, condition, style, and other relevant characteristics. Full multiple listing service (MLS) listing information is preferred. Sales occurring between July 1 of the prior year and April 1 of the current year are generally most relevant. Adjustments for differences between properties may strengthen your appeal.

- **Comparable sales (commercial)** - You may submit sales of similar commercial properties (a minimum of 3 is recommended), including details such as size, location, use, condition, age, and construction quality. Full listing information is preferred. If available, adjustments that account for differences between properties may help support your case.

- **Factual error** - A factual error refers to incorrect information about your property (such as size, legal description, or physical characteristics) in County records. If you believe an error exists, please provide a clear explanation along with supporting documentation such as photos, plans, or appraisal data taken near January 1. Any evidence showing how the error affects value is also helpful.

- **Cost approach** – This approach is typically used for properties under construction or recently completed. You may submit evidence of construction progress as of January 1, along with supporting cost information (hard costs, soft costs, entrepreneurial profit, land value, and other related expenses).

- **Income approach (commercial properties)** - For income-producing properties, you may submit a rent roll and prior-year income and expense statement (ending December 31). If the property is owner-occupied, comparable market rental data may be used instead. Supporting information on vacancy, expense, and capitalization rates may also be helpful.

GUIDELINES FOR THE APPEAL PROCESS

Deadline to file: Applications must be submitted on or before **September 15, 2026**.

How to Submit Your Appeal
- Send your completed application and all supporting evidence to:
  Email: PROPERTYTAXAPPEALS@SALTLAKECOUNTY.GOV

  Mail or In Person:
  Salt Lake County Board of Equalization
  2002 S State St #N3-300 / PO Box 144575
  Salt Lake City, UT 84114

  - In-person submissions must be received by **5:00 PM** on September 15
  - Mailed applications must be **postmarked by September 15**
  - Online submissions must be completed by **11:59 PM** on September 15

Forms
- Blank forms are available at: https://www.saltlakecounty.gov/property-tax/property-tax-appeals/forms-and-policies/

Important Requirements
- The application must be **signed by the property owner or authorized representative**
- If someone is filing on your behalf, an **authorization form is required**
- Appeals apply only to the **2026 property value (market value)**, not the tax amount
- **All supporting evidence must be submitted with your application**

How Decisions Are Made
- Independent hearing officers review evidence and make recommendations
- The Board of Equalization makes the final decision (may raise, lower, or keep value the same)
- Appeals cannot be used to change prior-year values

Burden of Proof
- Both the property owner and the Assessor must support their values by a preponderance of the evidence

Purchase Price Guidance
- If you purchased the property between **July 1 of the prior year and June 30 of the current year**, the purchase price is often strong evidence of market value
- Include your Closing Disclosure, Settlement Statement, or HUD-1

Inflation Adjusted Value
- If your value was reduced last year, a new "Inflation Adjusted Value" may apply
- This value is presumed correct unless evidence shows otherwise

Access to Evidence
- Residential appeals: evidence is sent with your hearing notice or available from the Clerk of the Board
- Commercial appeals: a signed confidentiality agreement is required before viewing Assessor evidence

Taxes and Payments
- Taxes must be paid by the due date shown on your tax notice
- If your appeal is not decided before the due date, you should still pay as billed to avoid penalties
- Refunds are issued only after a final decision

Communication
- Check your email for updates from the Board of Equalization