

# Annual Report 2022



TO THE  
SALT LAKE COUNTY BOARD  
OF EQUALIZATION



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CHRIS HARDING, SALT LAKE COUNTY AUDITOR**

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The 2022 Annual Report covers fiscal period August 1, 2022, through May 11, 2023.

# LETTER FROM THE CLERK OF THE BOARD OF EQUALIZATION



I am honored to present the 2022 Annual Report for the Board of Equalization for Salt Lake County. The purpose of this report is to:



- Communicate the results of the 2022 Board of Equalization session to the board members and the public.
- Identify and provide trend analyses of note or significance and data that could inform decision-making, improve processes or functions, and provide insight into future circumstances.

- Communicate and report on the

County Auditor's Property Tax Division key performance measures.

- Identify and report on the progress of key Property Tax Division initiatives and projects to improve Board of Equalization processes and procedures.

It is a pleasure to serve the people of Salt Lake County and to present this Annual Report. As always, please do not hesitate to contact us should you have any questions or require additional information.

Sincerely,

Chris Harding, CPA, CFE, CIA  
Clerk of the Board of Equalization

# HIGHLIGHTS



23% of all appeals resulted in adjustments; however, the average adjustment rate per appeal of 1.4% is a nine-year low.



2022 marks the fifth year eNOVs were sent to property owners. Our office was able to track whether the email was opened and the attachment was clicked. If neither of those happened three days after it was sent out, a hard copy of the NOV was mailed to the owner of record.

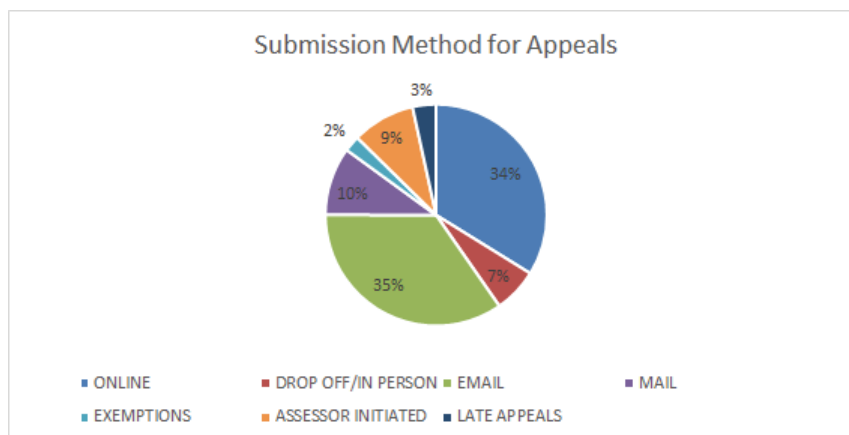


2022 was also the fifth year since we launched our online appeal filing. Of the 3,384 appeals we received, 1,145 were received online. This is one of a few initiatives we have implemented that allows an appeal to be processed electronically from beginning to end.

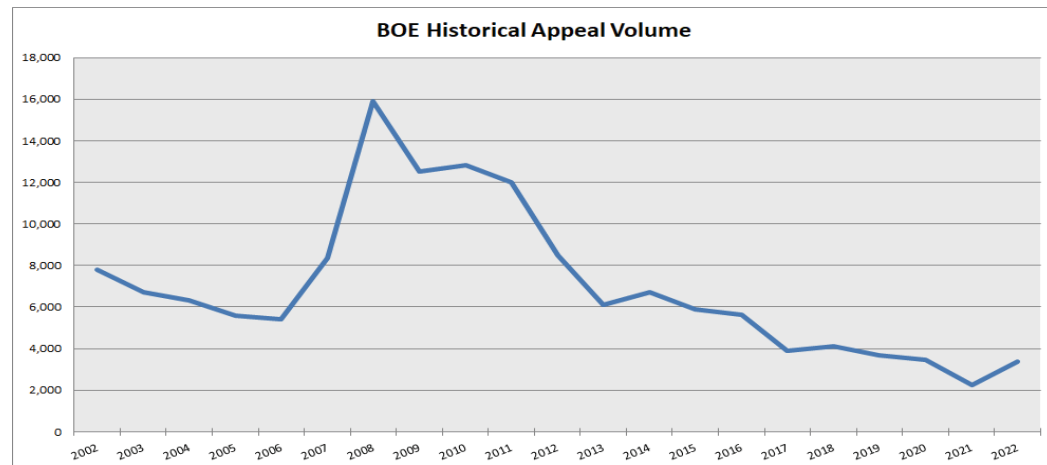
# OVERVIEW

The 2022 Board of Equalization received 3,384 appeals representing less than 1% of the 385,778 parcels assessed by the County Assessor. This year's appeals resulted in 2,222 Hearing Officer recommendations. Seventy-two percent (72%) of the appeals were filed directly by taxpayers with twenty-eight percent (28%) filed with the help of a representative (tax rep).

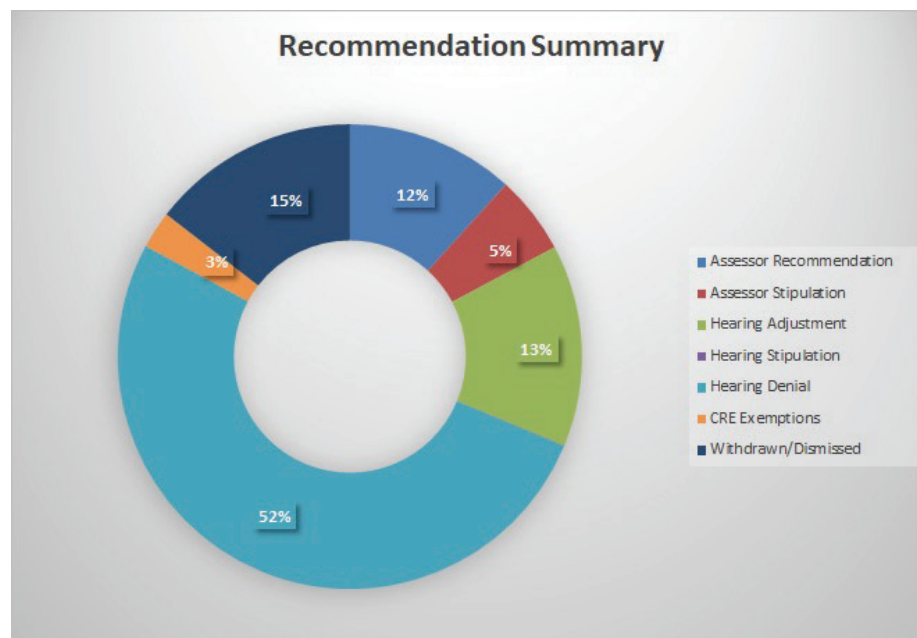
The majority of appeals are filed electronically either online (34%) or by email (35%). Appeals initiated by the Assessor made up 9% of the appeals in 2022.



The chart below shows the total number of appeals received for each year since 2002. After housing prices began to drop precipitously in 2007, the number of appeals skyrocketed to a high during 2009, stayed relatively high for three years, and then dropped off over the last ten years to even fewer than pre-housing bubble burst numbers.



A summary of all actions taken by the Board of Equalization can be found in the tables below. The pie chart below also demonstrates that over one-third of appeals result in a change of value. Of the appeals that result in an adjustment, about a quarter are resolved without ever going to a hearing, usually from an Assessor recommendation that is accepted or not disputed by the appellant.





# 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.

26%  
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.

57%  
resolved

## Phase 4



### Utah State Tax Commission

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

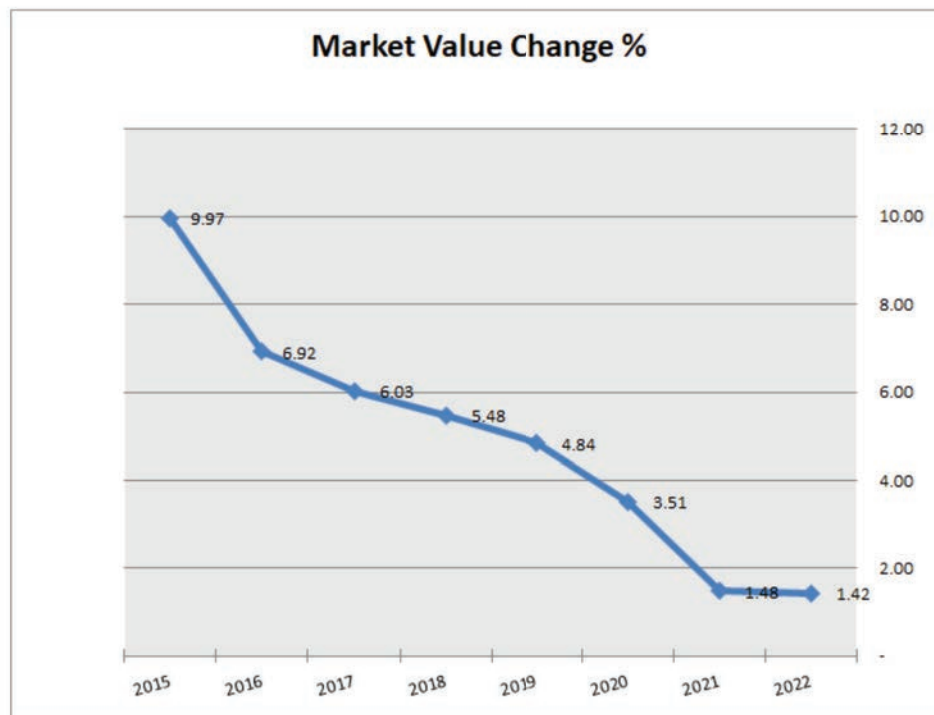
- Taxpayer will receive recommendation by mail and can accept decision to finalize appeal or send appeal to 3rd District Court.

17%  
resolved

## Adjustments in Market Value

The 2022 Board of Equalization adjusted the value of properties appealed by 1.5% on average, which is the smallest average change in the last eight years.

Year	Before BOE	After BOE	Amount	Percent
2022	15,649,437,120	15,427,200,180	222,236,940	1.42%
2021	11,097,672,250	10,933,362,730	164,309,520	1.48%
2020	14,087,254,610	13,593,221,460	494,033,150	3.51%
2019	10,985,907,120	10,454,508,160	531,398,960	4.84%
2018	11,939,454,400	11,285,560,500	653,893,900	5.48%
2017	8,742,654,220	8,215,706,250	526,947,970	6.03%
2016	10,533,348,260	9,804,691,660	728,656,600	6.92%
2015	8,736,587,190	8,291,747,930	444,839,260	9.97%

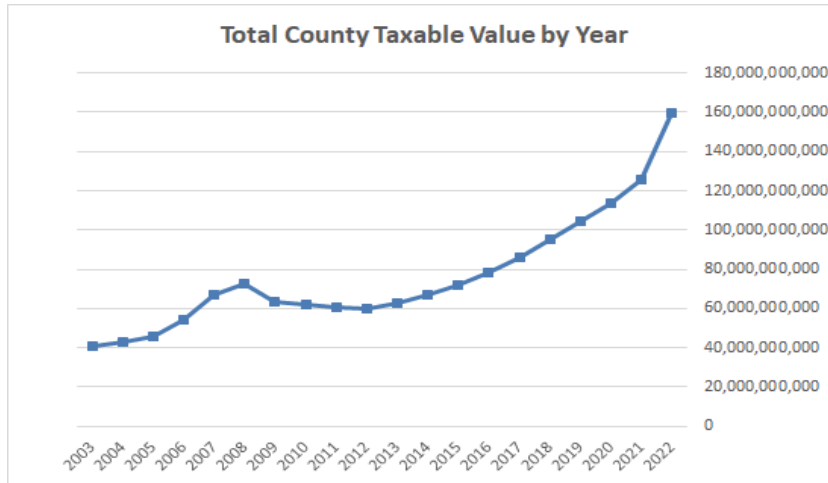


## Taxable Values

The Board's actions to change the values, exemptions and tax areas are relatively minor relative to the total taxable value of the County. Adjustments to the County's total taxable value by the Board of Equalization have not exceeded 1% in the past 20 years. The 2021 BOE reductions to taxable value totaled 0.16%. While the dollar amount of taxable value reduced by the Board of Equalization is substantial, when considered as a portion of the total taxable value of the County, the effect of the BOE on taxable value is minimal.

Year	Before BOE	After BOE	Amount	Percent
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%
2013	62,964,220,832	62,599,128,637	\$365,092,195	0.58%
2012	59,997,122,412	59,620,307,049	\$376,815,363	0.63%
2011	61,295,708,455	60,919,138,807	\$376,569,648	0.61%
2010	62,405,817,683	61,943,195,826	\$462,621,857	0.74%
2009	63,938,904,145	63,504,049,451	\$434,854,694	0.68%
2008	72,796,328,237	72,326,389,077	\$469,939,160	0.65%
2007	67,094,657,293	66,749,895,053	\$344,762,240	0.51%
2006	54,400,703,421	54,150,434,745	\$250,268,676	0.46%
2005	46,131,197,631	45,954,275,906	\$176,921,725	0.38%
2004	42,981,245,934	42,772,474,580	\$208,771,354	0.49%
2003	41,122,748,586	40,852,279,896	\$270,468,690	0.66%

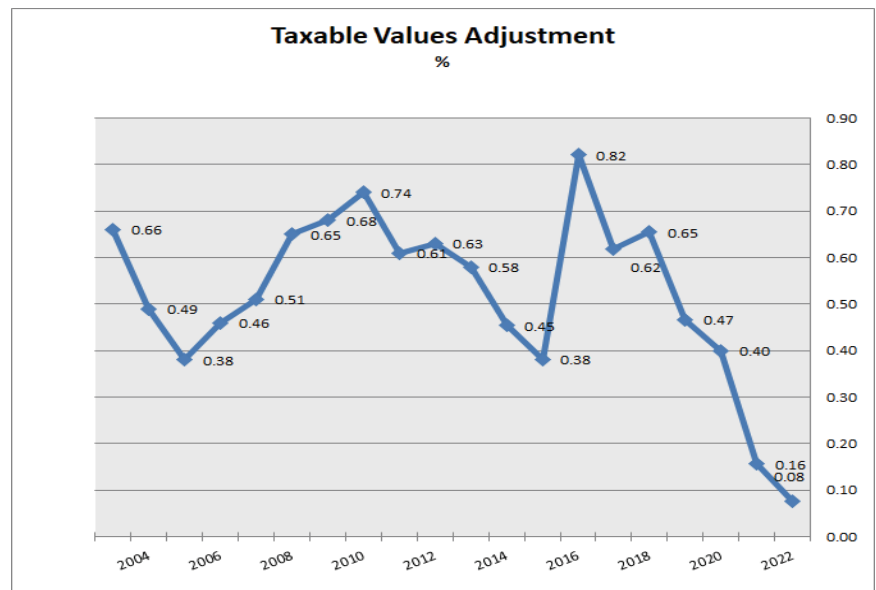




## Large Appeals

A small number of appeals result in the bulk of the change in value each year. Three and a half percent of the 2022 appeals were responsible for 83.93% of the total change in value.

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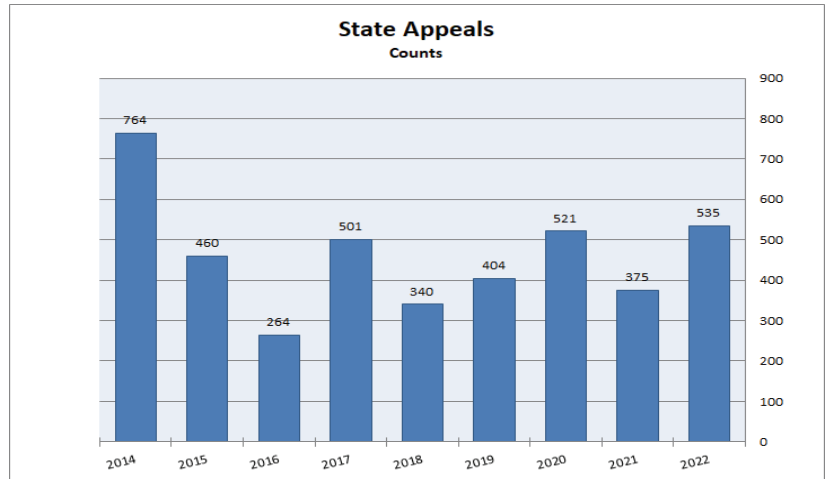


2021 BOE reductions to taxable value totaled 0.16%. While the dollar amount of taxable value reduced by the Board of Equalization is substantial, when considered as a portion of the total taxable value of the County, the effect of the BOE on taxable value is minimal.

Although the total effect is small, several large appeals can have an effect on a taxing entity's budget, and tax rates are adjusted up due to changes in value as a result of the BOE. Another instance where the BOE can have an outsized effect is in project areas of Community Reinvestment Agencies (CRAs). An appeal on a property located in a CRA project area can sometimes greatly affect the amount of tax increment due the CRA for that project area. This happens because project areas often only have a handful of parcels and a reduction in value of one parcel in such an area can have an inflated effect on the value of the project area as a whole.

## State Appeals

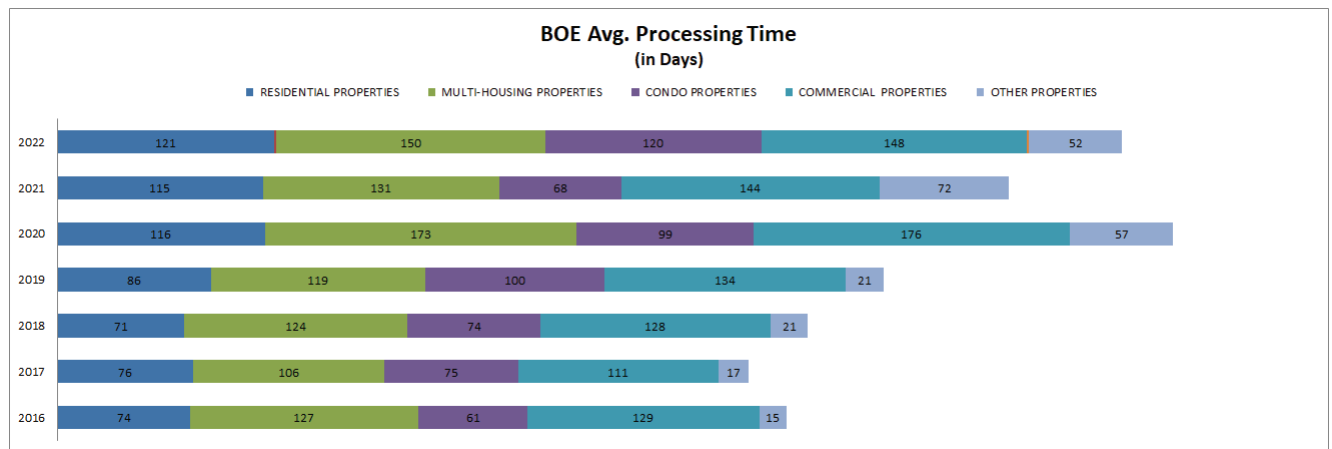
Even though the trend has been fewer appeals received over the last few years, 535 appellants have appealed the BOE's decision to the State Tax Commission.



## Key Performance Indicator

During 2022, the average time from the time an appeal was received to when a decision was mailed out was 106 days.

The average time to decision varies greatly depending on the nature of the appeal, ranging from 68 days to 144 days.

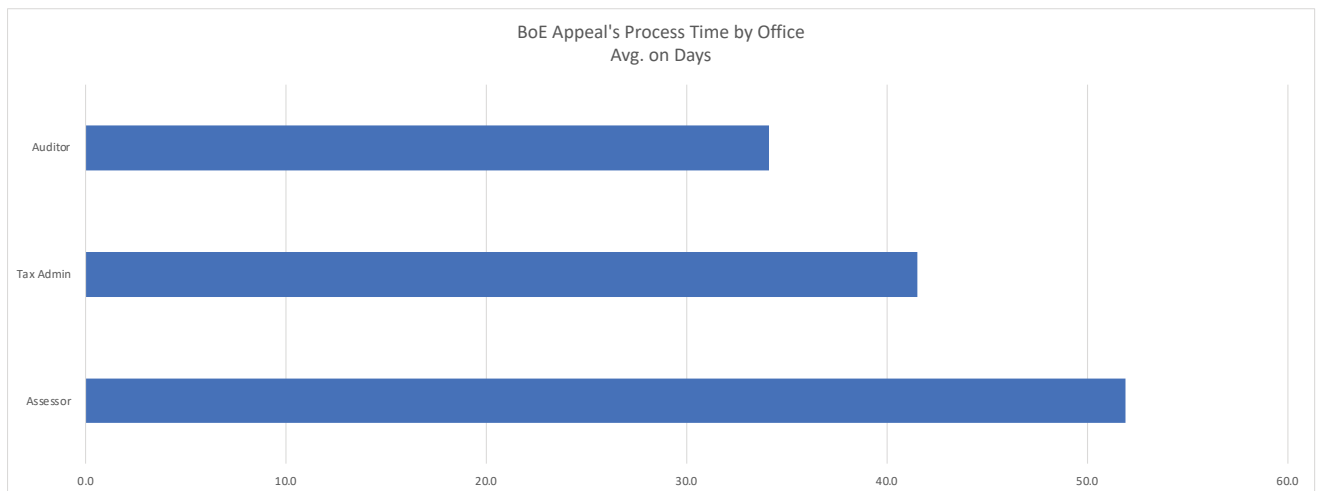


## Timely Appeals

During 2022, the average time from the time an appeal was received to when a decision was mailed out was 106 days.

The average time to decision varies greatly depending on the nature of the appeal, ranging from 68 days to 144 days.

While this is a useful performance measure for the process, it depends on more than just one office, as the Auditor, Council-Tax Administration, and the Assessor work together to process appeals from beginning to end.





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