

# Failure of the Tax Commission

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A Recipe for Inequitable Taxation

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Jan 13, 2025

# Is No One Looking Out for the Taxpayer?

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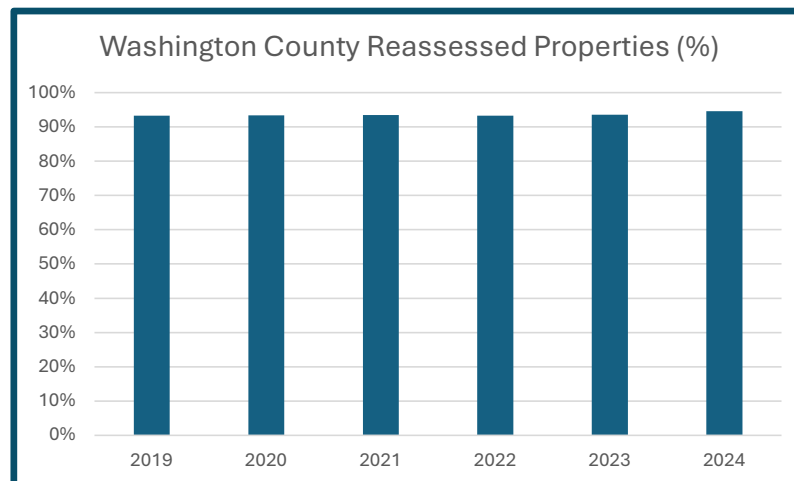
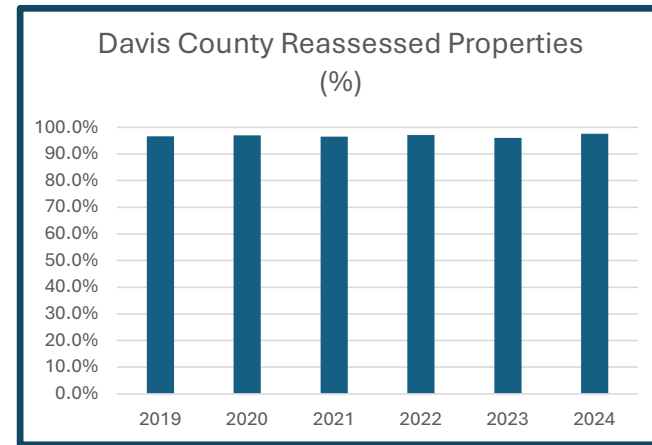
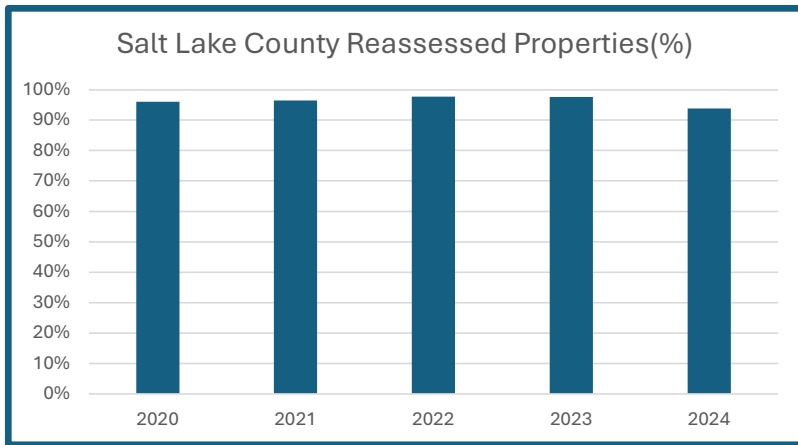
- The Tax Commission is supposed to enforce UC 59-2-303.1
- Enforcement has never been done per UC 59-1-210.
- Without annual reappraisal using the mass appraisal system, substantial inequity occurs.
- For Example:
  - In 2022, Wasatch County reassessed 59% of parcels (residential)
  - They did not reassess 34% of parcels (residential and commercial).
- So, 59% of Wasatch County Taxpayers got large tax increases and 34% got a 20% reduction (since the tax rate went down)

# The State Auditor Compiled a Database of Property Tax Records in 2022/2023

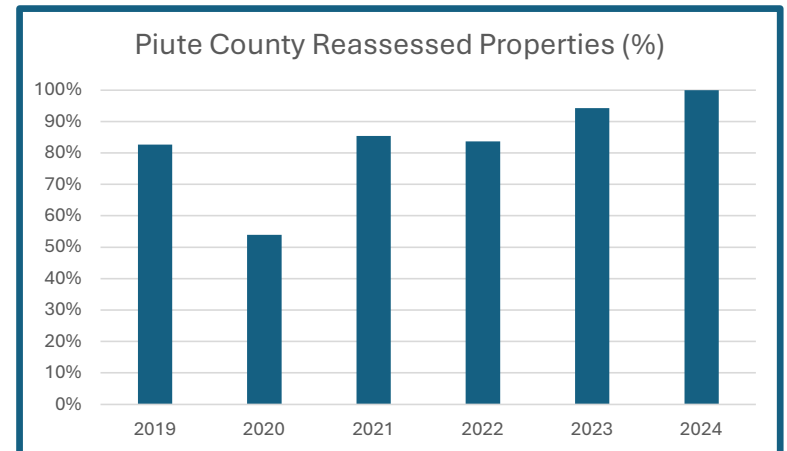
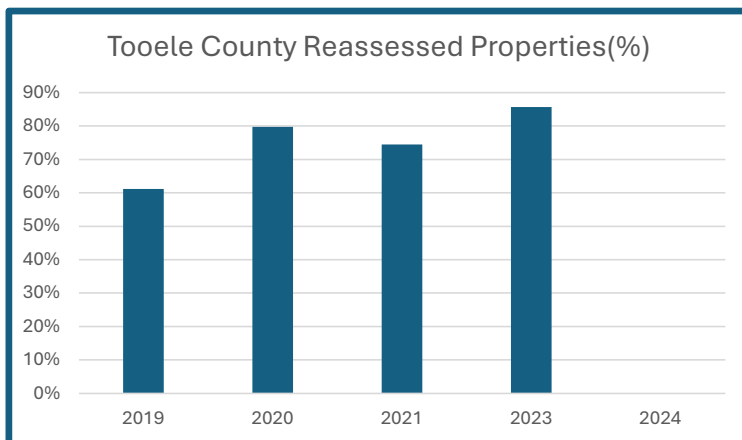
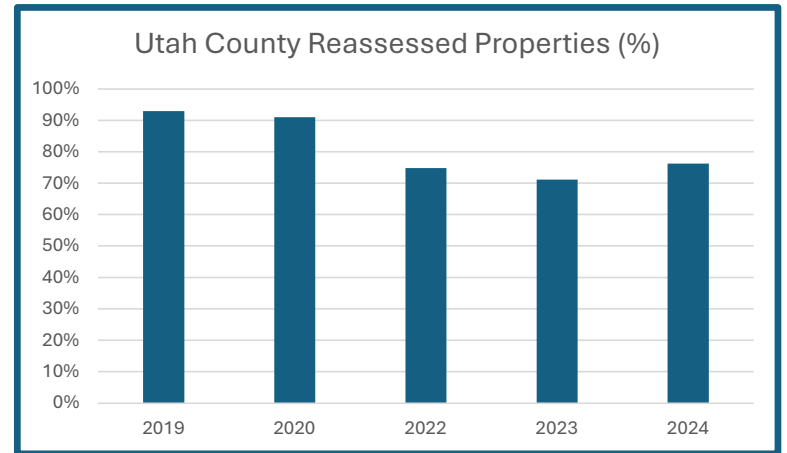
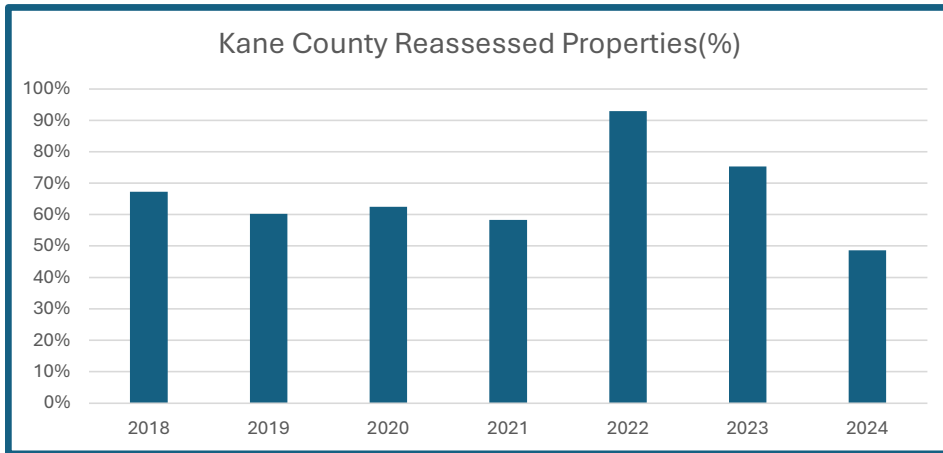
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- A State Auditor data expert took the county data and made it publicly accessible in a few weeks
  - Only 24 of 29 counties responded to Auditor's Request for data
  - Only 13 of the 24 provided sufficient data for this analysis
  - Only three counties met the spirit of UC 59-2-303.1
  - County assessors either are unaware of UC 59-2-303.1 or do not consider it required

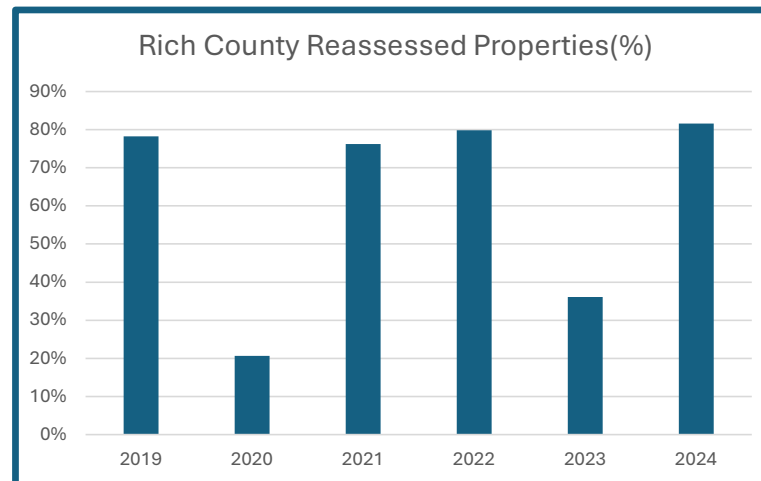
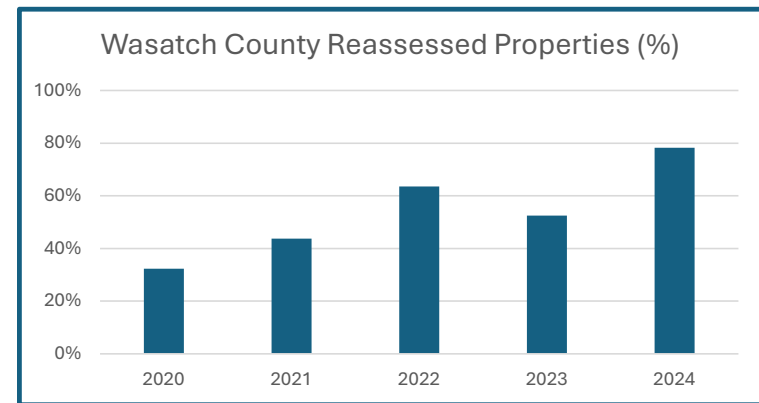
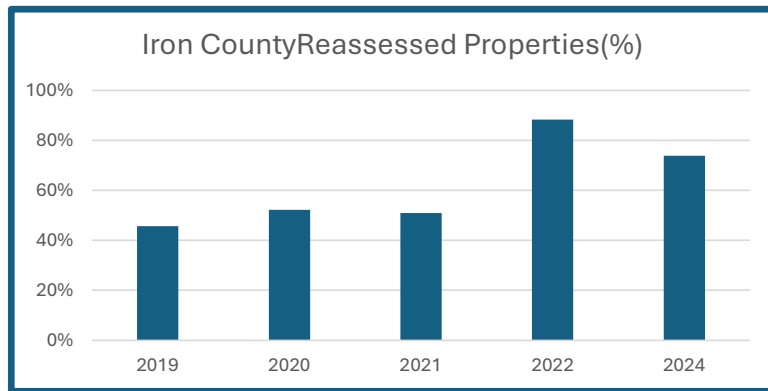
# Salt Lake, Davis and Washington Met the Spirit of UC 59-2-303.1



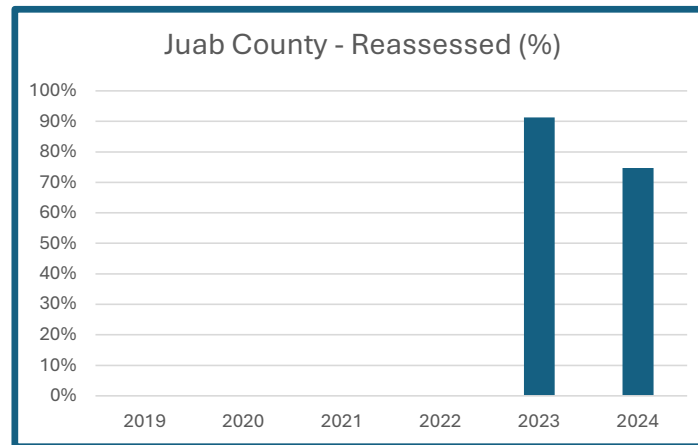
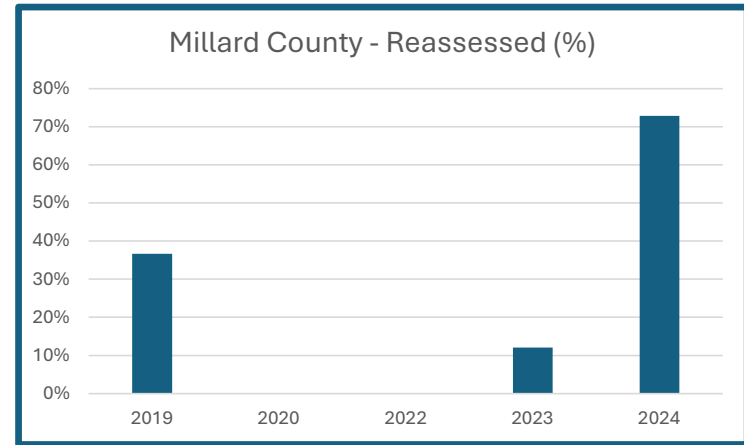
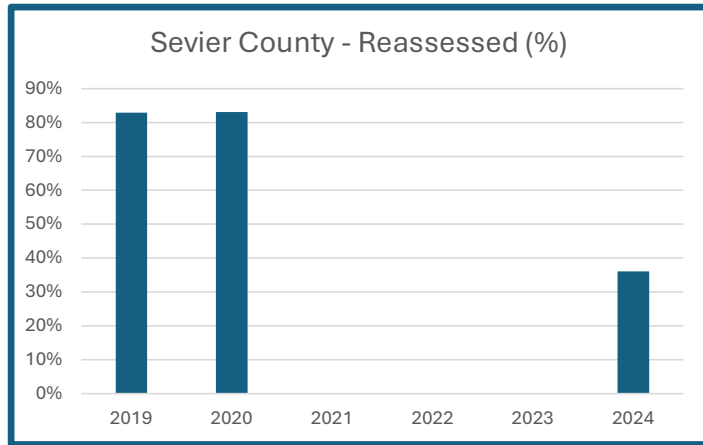
# Some Counties Did Better than Others



# Clearly, Not in Compliance with UC 59-2-303.1



# Some Did Poorly or Did Not Provide Their Data



# Non-Compliance with UC 59-2-303.1 is the Norm

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- Only Three Counties are Doing a Good Job
- The Tax Commission needs to do their job – UC 59-1-210
- The Tax Commission needs to incorporate the Auditor's Database into their management system
- Counties must submit data to the database
- The Auditor should monitor the Tax Commission for the Legislature
- UC 59-2-303.1 should be modified with a target of at least 95% of all properties to be considered compliant