



State of Utah

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News Release

July 6, 2020

Property Valuations After Covid-19

Salt Lake City, Utah – The Utah State Tax Commission recognizes the burden that the recent COVID-19 pandemic has had on the majority of taxpayers throughout the State of Utah. This is not an ideal situation for taxpayers, businesses or local government here in our state.

You will receive your Notice of Valuation and Tax Changes for real property in the month of July from your county auditor. Please note that your property is valued by the county assessor and all real property is required to be valued as of the lien date. The lien date each year is January 1st according to Section 59-2-103 U.C.A.

Because the COVID-19 pandemic happened after January 1, 2020, if there was any impact to your value, it will not be reflected in the 2020 valuation of your property. Any impact that may occur such as a decrease in value due to the COVID-19 pandemic, would not be reflected until the 2021 valuation.

Please understand, if you choose to appeal the value of your property in 2020, the local board of equalization should consider and weigh all evidence that may be presented. This evidence should reflect what was known or knowable as of the lien date January 1, 2020. You are encouraged to review Section 59-2 1004(5) U.C.A. for the types of evidence that you should submit to the County with your appeal.

If you have questions regarding the valuations in your county, contact your local assessor.

