



Utah Property Tax Appeal Checklist

Deadlines, process, and what to gather — 2026

If your home's assessed value is higher than what it would realistically sell for, you may be overpaying — and Utah lets you appeal. Use this checklist to file correctly and on time.

Utah at a glance

Appeal deadline	The LATER of September 15 or 45 days from your valuation notice (County Board of Equalization)
Effective tax rate	0.48% (about \$2,525/yr on a \$489,400 home)
Assessment basis	100% of fair market value, less a 45% primary-residential exemption (homes taxed on 55%)
Appeals heard by	County Board of Equalization !' Utah State Tax Commission !' Court of Appeals

§59-2-1004(3)(a) gives you the later of the two, so a late notice extends your window. Notices mail by July 22, which means September 15 normally controls. Note that H.B. 20 (2025) recodified the Utah Property Tax Code effective January 1, 2026 — §59-2-1004 survived intact, but other Title 59 Chapter 2 citations elsewhere on this site may have been renumbered. Deadlines and forms vary by county — always confirm with your local county assessor before filing.

Step-by-step checklist

- ☐ **Find your assessment notice.** Note the assessed value and your parcel / account number.
- ☐ **Estimate your home's real market value.** Pull 3–5 recent comparable sales of similar nearby homes.
- ☐ **Check if you're over-assessed.** If assessed value is higher than market value, you likely have a case — use the free calculator at propertytaxedge.com.
- ☐ **Gather your evidence.** Comparable sales, photos of condition issues, repair estimates, and an appraisal if you have one.
- ☐ Receive assessment notice (by July 22)
- ☐ File appeal with the County Board of Equalization by the LATER of September 15 or 45 days from your valuation notice
- ☐ Attend Board hearing
- ☐ Appeal to Utah State Tax Commission within 30 days of Board decision
- ☐ Further appeal to District Court
- ☐ **After the decision.** Accept the reduction, or pursue the next level of appeal if warranted. A win can lower your bill for years.

Exemptions that may lower your bill

- **Homestead:** 45% primary residential exemption (built into 55% ratio)
- **Senior / other relief:** Circuit Breaker Credit: up to \$1,110 for 66+ with income under \$38,369

Evidence that wins appeals

- 3–5 comparable sales lower than your assessed value
- Photos of needed repairs, damage, or condition problems
- Contractor repair estimates
- Independent appraisal (the strongest single piece of evidence)

Free tools at propertytaxedge.com

Over-assessment calculator · appeal letter templates · county deadlines · find a licensed consultant

This checklist is general information, not legal advice. Deadlines, forms, and fees vary by county/jurisdiction and can change — always confirm with your local county assessor or appeal board before filing. © 2026 Exitus Strategies LLC, operating as Property Tax Edge.