

September 21st, 2026

RE: Request for Extension of County Board of Equalization Decision Deadline

Utah State Tax Commissioners:

The Weber County Board of Equalization respectfully requests an extension of the time period for issuing decisions on 2026 property valuation appeals pursuant to Utah Code § 59-2-1004(8)(d). Weber County experienced an unusually large increase in Board of Equalization appeals during the 2026 appeal period, including a substantial number of appeals received near the September 15 filing deadline. The County received approximately 1,491 appeals in 2026, compared with 822 appeals in 2025, representing an increase of approximately 81%.

As of September 21, 2026, the County has completed 419 appeals, while a substantial number remain in various stages of the review and hearing process. Current statuses include 523 appeals under review, 324 accepted and awaiting processing, 168 parcels pending hearings (this includes several batches of multiple parcels that will be one hearing, such as 146 parcels are a single hearing and another group of 12 will be one hearing), 29 awaiting additional information, and 21 pending stipulations. An additional 7 appeals have been withdrawn.

Of the approximately 1,491 appeals received, approximately 261 involve commercial properties. These commercial appeals are anticipated to require additional review and processing time because they may involve more complex valuation issues, income and expense information, capitalization analysis, appraisal reports, and other property-specific evidence beyond that typically encountered in residential and vacant-land appeals.

Despite the County's efforts to review and process appeals as efficiently as possible, the significant increase in volume, particularly the concentration of filings during the final portion of the appeal period, makes it unlikely that all appeals can be appropriately reviewed, heard where necessary, and decided within the 60-day period established by Utah Code § 59-2-1004(8)(c).

Accordingly, Weber County respectfully requests that the Utah State Tax Commission extend the deadline for completing decisions on all timely filed 2026 Board of Equalization appeals, including the approximately 261 commercial property appeals, through **December 31st, 2026**.



The County will continue processing appeals throughout the extension period and intends to complete them as expeditiously as practicable while allowing sufficient time for meaningful review and appropriate written decisions.

Thank you for your consideration of this request.

Respectfully,

Ricky Hatch, CPA

Weber County Clerk/Auditor

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