



Annual Report

2023

Auditor's Office

Our mission is to provide the residents of Salt Lake County independent and objective audit and property tax services.

It's not about
ideas, **It's about**
making ideas
happen.

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A **Message** from The Auditor



Chris Harding
Salt Lake County Auditor
CPA, CFE, CIA

I am pleased to present the annual report for the Salt Lake County Auditor's Office. The Auditor's Office consists of two divisions: Audit and Property Tax, both responsible for fulfilling the County Auditor's statutory duties.

In 2023, our recommendations aided the Salt Lake County government in adhering to State Law, Countywide Policies, and Ordinances. We extend our appreciation to the dedicated county employees who ensure the delivery of essential services to our residents. Our audit work contributes to enhancing their efficiency, effectiveness, accountability, and transparency.

Our 2023 Audit Plan was particularly over ambitious, coinciding with the implementation of new audit tracking software (Audit Board). This software empowers our audit team to ensure compliance with Generally Accepted Governmental Auditing Standards (GAGAS). Additionally, during the countywide payroll audit, we encountered a larger task than initially anticipated. This year, we issued the first reports in a series of agency audits,

concluding with an audit of the roles played by Human Resources and Mayor's Finance in payroll administration.

The Animal Services audit provided valuable guidance to the Animal Services division, prompting changes in their budgeting practices to better account for General Fund and Contracted funds and services. These improvements enhance transparency, and we commend the division's diligent efforts in implementing these changes.

Our audit of Solid Waste Management identified areas for improvement, including consulting the District Attorney on write-offs and recommending a more robust segregation of duties with deposits.

As part of our GAGAS audits, we examined the practices of County offices and agencies in relation to Countywide Policies. Our evaluation revealed that

Empowering accountability, safeguarding integrity, and championing transparency.

many policies were outdated and not in line with current County practices and state law. We express our gratitude to the Council and Mayor for their willingness to review policies more frequently and rectify those that are not aligned with current practices.

Our Fraud Hotline has proven successful in providing employees and residents with a platform to report instances of fraud, waste, and abuse. Most cases of such misconduct are uncovered through tips received via the fraud hotline.

Meanwhile, the Property Tax Division continues to fulfill the statutory tax services mandated to the Auditor's Office. We have enhanced the Charitable, Religious, and Educational Exemption application process by introducing a digital version and a more robust database for tracking exemptions. Transitioning property tax appeals to an online system has also been successful, and we

anticipate similar success with exemptions.

I am particularly pleased with the improvements to the electronic Notice of Valuation (eNOV). We have added hyperlinks for each entity to direct taxpayers to information about the services they provide and explanations for potential tax rate changes. We have received positive feedback from some cities and elected officials for making it easier for taxpayers to understand.

Since my election as County Auditor, I have been committed to enhancing the office and the services we provide to residents. In 2024, we will undergo a peer review of our audit processes, and I eagerly anticipate an independent board ensuring our compliance with government auditing standards.



Chris Harding
County Auditor

Audit Division

Mission Statement

We are a team of Internal Audit professionals that provides independent and objective assessments designed to add value and improve the County's operations. From our assessments, we make recommendations or suggestions to improve the protection of County assets, compliance with County policies, strength of internal controls and efficiency and effectiveness of the operation of County programs.

Keys to our Auditing success.

- » Offering reliable and timely solutions
- » Provide high quality service and support
- » Collaborate to achieve a common goal
- » Commit to future innovations

2023 Audit Reports



Shawna Ahlborn
Division Administrator

Special Audit of Solid Waste Management

Objective: Our objective for the audit was to follow up on allegations we received regarding lack of controls at Solid Waste Management (SWM), including a non-functioning video surveillance system and poor segregation of duties over accounts receivable, the change fund, cashing duties, and depositing. Our audit procedures were designed to gather sufficient evidence to form conclusions, where possible, regarding the allegations, and to ensure that controls were in place to protect County funds and assets from fraud, waste, and abuse.



Brenda Nelson

Results: We found that surveillance video of cash operations were not always available due to system glitches. In addition, the vault where deposits were stored featured a key code designed to maintain an audit trail but the feature was not configured properly. We also found that Accounts Receivable per the point-of-sale system was not reconciled and a significant write off was made without consultation with the District Attorney’s Office. Finally, checks received in the mail were retrieved and logged alone and segregation of duties over change fund replenishment orders were not in place.

Impact: Management agreed to implement all 15 of our recommendations, which will help mitigate the risk of undetected errors and omissions, potential fraud, waste, and abuse related to cash receipting and depositing as well as accounts receivable. By implementing greater segregation of duties and reconciliations of Accounts Receivable using point of sale data, Solid Waste Management will help prevent risks from occurring. Changes to ensure surveillance and audit logs are functioning will enable detection of unusual activity and help establish accountability in the event a risk is realized.

Audit of Animal Services

Objective: Our objective for the audit was to review contracts for Animal Services to provide services to cities and districts within the County. We reviewed whether the County’s cost for providing services was being recovered and whether billing, receipting, and accounting were completed accurately, complied with County Policy, and were within contracted terms.



Brenda Nelson

Results: We found that some municipal contracts included services that Animal Services management considered Countywide, but the contract did not indicate the party responsible for the related costs. We also found that \$1.6 million was transferred from the General Fund to the Public Works and Other Services enterprise fund, where contracted services appropriations and expenditures were tracked, to cover the cost of the Countywide services. However, Animal Services did not have a detailed breakdown on file for the countywide portion of the fund’s expenditures or a clear definition of what constituted Countywide services. As a result, reasonable assurance regarding the purpose of the 2021 general fund revenue request could not be provided. General Fund taxpayers or contracted municipalities may have under or overpaid for Animal Services.

Impact: Management agreed to implement all 11 recommendations. By implementing written policies and procedures and updating contracts to clarify which services and expenses are considered Countywide and which services and expenses are provided through contracts. This ensures everyone is paying for services rendered. In addition, including Countywide expenditures in the General Fund and contracted services in the Public Works and Other Services enterprise fund, will increase transparency and provide stakeholders with more meaningful information.

Audit of Countywide Policies

Objective: Our objective was to provide a high level review of all countywide policies and identify outdated or irrelevant policies and procedures. We noticed there were missing essential signatures on the policies online. We also performed a more detailed review of five policies requesting essential documentation, performing walkthroughs, when necessary, and on-site inspections of County facilities for appropriate adherence for certain County policies.

Results: The Countywide policies reference obsolete responsibilities for the County Auditor's Office. Due to the audit being a high-level review, we could only attest to the accuracy of roles and responsibilities within our office and not other County agencies. Twelve policies referenced roles and responsibilities to be performed by the Auditor's Office that are no longer applicable. Fifty-nine percent of the County policies have not been reviewed in nine or more years, 17 percent have not been reviewed and updated in the last 20 years, the remaining 41 percent have been reviewed and updated in the last seven years. Additionally, 67 percent of the policies published on the County website did not have the presence of the three required signatories with the policy.

Impact: The County Council agreed to all six recommendations, including implementing a systematic review of the Countywide policies within the next two years. Additionally, Council will review and revise policies that reference the County Auditor and subdivisions that are now under Mayor's Finance, as well as removing an irrelevant policy. Updating the Countywide policies and procedures will strengthen the control environment for the County as employees will have access to the latest policies and procedures.



Audra Bylund

Audit of Engineering and Flood Control

Objective: Our audit objectives were to examine the business processes, internal controls, and financial transactions of the Engineering and Flood Control Division to provide assurance that cash receipts and receivables were accurately reported, handled in accordance with applicable policies and standards, and that adequate reviews and oversight were in place.

Results: Our audit found that Engineering and Flood Control had four invoices that were not paid according to contract terms resulting in overdue accounts receivable balances and late payments.

We also noted delays in the preparation and review of account receivable reconciliations, as per Countywide Policy #1220. Eight out of 12 months during 2021 were found to have been reconciled. Although accurately completed, these reconciliations were signed and documented by the responsible employee 17 to 105 days after month-end. Additionally,



Brenda Nelson

reconciliation reviews and approvals occurred 26 to 107 days post-reconciliation. A master balance sheet was used to accumulate funds received for permit fees and non-permit fees. We found 23 of the 36 master balance sheets in the audit sample were reviewed 6 to 34 days after they had been prepared. The absence of timely reviews by management and supervisors may allow for irregularities or errors to occur and go undetected and uncorrected.

Impact: Engineering and Flood Control agreed to all five of our recommendations and management made progress in 2023 by implementing procedures for account receivable collections and settling payments per the contract terms. Additionally, in 2023, management has been in the process of implementing written procedures to ensure timely preparation and reviews of reconciliations and master balance sheets. The General Fund and contracted services in the Public Works and Other Services enterprise fund, will increase transparency and provide stakeholders with more meaningful information.

Audit of Countywide Deferred Revenue

Objective: Our objective was to determine the adequacy and effectiveness of internal controls related to deferred revenue transactions Countywide, including adequate segregation of duties and complete and accurate financial records. Examples of deferred revenue include funds collected in advance for gift certificates, venue rentals, memberships, and even permits for monuments.

Results: We found that due to a lack of a breakage policy for gift certificates and cards, one agency had approximately \$278,373 in outstanding gift card balances that were two or more years old. Additionally, gift certificate/card reconciliations were not performed either timely or adequately to account for beginning and ending outstanding balances for two agencies.

Seven facilities had either missing or incomplete applications for rentals, memberships, and permits. The largest percentage of missing membership files were at three Parks and Recreation facilities: SLC Sports Complex, Acord Ice, and County Ice. Due to the lack of document retention, we could not recalculate sales for accuracy with source documentation. Other agencies were missing signatures for venue rentals or existing monument permit applications, and/or not retaining membership expiration date information.

Due to coronavirus pandemic closures, four County agencies that offered extensions for memberships or annual passes did not retain documentation of a policy or procedures for extensions. Additionally, due to a lack of monitoring, one annual membership that was extended because of COVID closures exceeded the appropriate time frame by 668 days from the start date.

One County agency that offered venue rentals did consistently collect the required deposits as outlined in the rental contract. Additionally, they did not accurately document the reasons for extenuating circumstances such as same-day rentals and rates. The auditors found that other agencies lacked policies and procedures related to timeliness of survey notification letters, document retention of completed surveyor projects, inconsistent cleaning/damage deposit charges, or not fully disclosing terms and conditions.



Audra Bylund



Pete Busche



Sydney Grigg

Impact: Arts & Culture, the Clark Planetarium, and the Surveyor’s office agreed to work with legal counsel and implement breakage policies and/or implement monthly reconciliations for gift certificates. Seven of eight impacted agencies have agreed to update and retain policies related to annual pass memberships and extensions, venue rentals and cleaning/damage deposits before the end of 2023. One impacted agency agreed/disagreed with the auditor’s recommendations, indicating they had already implemented retention policies for permit documentation and policies related to notification letters. These recommendations are meant to help strengthen the policies and procedures affecting unused gift cards/certificates, and documentation of adjustments to memberships/rentals/deposits.

Audit of West Jordan Library and Viridian Event Center

Objective: We examined the business processes, established controls, and financial transactions at the West Jordan Library and Viridian Event Center. We determined whether cash receipts and receivables were recorded and reported accurately, completely, and free from significant error. We assessed the processes and procedures in place to ensure that cash receipts and receivables are handled in accordance with all applicable policies and standards. We also determined whether Management provided adequate fiscal oversight to ensure that funds are properly safeguarded against fraud, waste, or abuse.



Brenda Nelson

Results: We noted that deposits were well supported by adequate documentation and separation of duties were in place. Deposits examined were reviewed by an independent party. We found one instance of non-compliance with Salt Lake County Policy at the West Jordan Library. We found that the West Jordan Library lacked a consistent over/short log from March 2022 to September 2022 due to the implementation of a new Point of Sale (POS) system in March 2022.



Hao Evans

Impact: West Jordan Library and Viridian Event Center agreed to the one recommendation. Management noted that the over/short log became available in the new POS system starting October 2022 and it has been consistently maintained since then. The over/short log helps to identify instances and patterns of cash variances that could be caused by human error or misappropriation of funds. Since the over/short amount is classified as an income, the Library’s financial reports could be affected, although the amount of the variance would not be expected to be material.

Annual Fraud Hotline Report 2022

Objective: Our objective for the annual report on Fraud Hotline activity provides an overview of reported incidents, investigations conducted, and referrals made to relevant entities during the specified period, in this case, from January 1, 2022, to December 31, 2022.



Shawna Ahlborn

Results: In 2022, the Fraud Hotline received a total of 8 tips. One tip was closed due to the absence of contact information and being beyond the scope of the Auditor’s Office responsibilities. Three tips were forwarded to different County Agencies, while two were referred to the office of the District Attorney, and one was directed to the Utah Office of Recovery Services. One tip regarding the changing of Recorder dates and entries was investigated with an audit performed as part of the Annual Audit Plan for 2022. Refer to the Audit Report, Salt Lake County Recorder’s Office, issued in December 2022.

Impact: The Auditor’s Fraud Hotline is one tool the Audit Division uses to help management strengthen the County’s internal control environment and improve operational effectiveness. It also helps instill confidence that the County is operated efficiently and effectively.

Audit of Countywide Contributions

Objective: Our objectives were to see whether the internal controls over Salt Lake County contributions were adequate and effective, and to assess whether contributions complied with all applicable fiscal ordinances, policies, and procedures.

Results: In our examination of County contributions, we found that there were unclear and inconsistent policies and procedures for County contributions, which resulted in inconsistent coding and lack of clarity regarding which expenditures were subject to the requirements of Countywide Policy 1200, Contributions, In-Kind Assistance, and Fee Waivers.

We found that there was not a formalized process in place for gathering, evaluating, and ranking requests for contributions. The absence of a formal procedure for managing contribution requests increases the risk of unequal treatment or potential bias as well as the risk of eroding public trust in the County’s contribution practices.

Other findings were related to insufficient documentation and record-keeping practices, and a need for improved separation of duties. These issues increase the likelihood of misunderstandings between the County agencies and recipients regarding the appropriate classification, procedures, roles, and responsibilities associated with contributions. There is also an increased risk of undetected errors, omissions, and the potential for fraud, waste, and abuse.

Impact: County officials from eight of the nine departments, offices, and agencies involved in the audit agreed with all 16 recommendations, as applicable. The Department of Community Services disagreed with one recommendation. Addressing the issues found in this audit will help maintain transparency, accountability, and proper stewardship of public funds.



Brenda Nelson



Anthony Kournianos



Abigail Cooper

Audit of Larry Miller Sports Complex Concessions

Objective: We examined the business processes, established controls, and financial transactions at Larry H. Miller Softball Complex concessions. We determined whether cash receipts and receivables were recorded and reported accurately, completely, and free from significant error. We assessed the processes and procedures in place to ensure that cash receipts and receivables are handled in accordance with all applicable policies and standards. We also determined whether Management provided adequate fiscal oversight to ensure that funds are properly safeguarded against fraud, waste, or abuse.

Results: Larry H. Miller Sports Complex lacked several key controls that did not comply with Countywide Policies. These included the tracking, purchase, and segregation of duties over concession inventory. Concession inventory was not tracked nor was there a comparison of the quantity of items purchased, beginning, and ending inventory. Additionally, the same employee that purchased the concession inventory also approved the invoice before sending it to payroll for approval, leaving risk for unnecessary purchases to be made or a loss of



Sydney Grigg

inventory. We also found that a record of individual transactions was not retained as the Point-of-Sale system did not retain a record of individual transactions and no reports were used to verify collections or to support the deposit amount. This resulted in variances between the POS, Cash Balance Sheet, and Sportsman ranging from \$8 short to \$93 over.

Impact: Parks and Recreation management agreed with all 18 recommendations. The implementation of these recommendations will contribute to safeguarding funds against potential fraud, waste, or abuse, ensuring more accurate, complete, and compliant recording and reporting of cash receipts and receivables.



Brenda Nelson

PCI Data Compliance Report

Objective: We sought to determine whether all county entities and outsourced contractors that accept payment cards met the Payment Card Industry Data Security Standards (PCI-DSS) compliance validation requirements in 2022, as required by Countywide Policy 1400-7. We confirmed that each County agency completed the appropriate level of Self-Assessment Questionnaire (SAQ) and Attestation of Compliance (AOC) based on their unique payment card processing environment. Additionally, we verified that outsourced contractors that process payment card transactions on behalf of the County or that have access to the County wireless network satisfied the PCI-DSS compliance validation requirements and submitted an AOC.

Results: We reviewed each SAQ and AOC for 19 County agencies and three AOCs for outsourced contractors and found that all 22 County and non-county entities demonstrated compliance with the PCI-DSS by the September 30, 2022 deadline. Each County agency's SAQ and AOC was completed to the best of their knowledge and reviewed based on our understanding of their payment card processing environments. One outsourced contractor did miss the County deadline for an updated signed contract addendum to include compliance with CWP 1400-7 and PCI-DSS. However, this finding was resolved four days after the September 30th deadline and did not impact PCI compliance.

Impact: All agencies and outsourced contractors that process payment cards were in compliance for 2022. Compliance with the PCI-DSS is mandatory for any entity, public or private, that stores, processes, or transmits cardholder data. In 2021, County agencies processed more than one million payment card transactions totaling \$76.8 million in revenue. Securing cardholder data is a challenge facing all merchants that process payment cards and complying with the PCI-DSS is a way to help prevent a data breach of payment card data and minimize potential litigation or reputational risk for the County.



Audra Bylund



Brenda Nelson



Matt Cullinen

An Audit of Payroll at the Health Department

Objective: The audit objectives were to provide reasonable assurance that the internal controls in place were adequate and effective and that the payroll processes complied with all applicable fiscal ordinances, policies, and procedures. Areas of audit focus included onboarding of new employees, timekeeping, special allowances paid through payroll, overtime and compensatory time, reconciliations of payroll time and expenditures and offboarding of terminated employees

Results: We found that Human Resources and Health Department lists of positions requiring a background check did not match, timecards were not always entered by the employee or approved by a supervisor and overtime exceeded preauthorized limits. We reviewed 42 employees with over 10,000 timecard entries and found that 22 of 42 employee's (52%) had 319 (3%) time entries approved by an individual that was not their supervisor. In addition, all of one employee's time was entered by the supervisor instead of the employee. We also found that overtime was accrued in excess of authorized limits by 50%, over \$94,000.



Brenda Nelson

Impact: Management agreed to implement all 15 of our recommendations. By working with Human Resources and the District Attorney's office to update the list of background checks, sensitive information and vulnerable individuals will be better protected.



Tammy Brakey

When employees enter their own time and supervisors approve it, employee accountability is strengthened, and the risk of payroll errors is diminished. In addition, there is less risk of non-compliance with payroll laws and regulations as well as timecard fraud or abuse.

By implementing our recommendations for monitoring and updating overtime guidelines potential budget overruns can be prevented. In addition, by enforcing and monitoring overtime limits, employees are protected against burnout as well as situations where they become dependent on overtime income.

2023 Follow-up Audits

Audit Services diligently tracks recommendations that an audited agency has accepted to ensure they adequately address our findings and mitigate identified risks. We share our follow-up progress through official online reports, detailing the status of each recommendation's implementation and providing explanations for any instances where agencies did not follow through with agreed-upon recommendations. This approach allows us to gauge the effectiveness of our audit efforts in shaping positive outcomes for the County.

Follow-up Report Name	Month Issued	Original Report	# of Recommendations	Recommendations Implemented			
				Fully	In progress	Not Implemented	Closed
Preliminary Follow-ups							
Salt Lake County Fleet Management	February 2023	June 2022	30	15	8	2	5
Salt Lake County Golf Courses	April 2023	July 2022	30	18	6	6	-
An Audit of Countywide Petty Cash and Imprest Accounts	July 2023	October 2022	50	20	7	12	11
Salt Lake County Recorder's Office	November 2023	December 2022	34	21	2	-	11
Old Mill Golf Course Theft Investigation	November 2023	October 2022	5	4	1	-	-
Salt Lake County Engineering and Flood Control	November 2023	January 2023	5	2	3	-	-
Secondary Follow-ups	Month Report Published	Original Report	# of Recommendations	Fully	In progress	Not Implemented	Closed
Salt Lake County Fleet Management	September 2023	June 2022		7	-	1	-

Property Tax Division

Mission Statement

Our mission at the Salt Lake County Property Tax Division is to provide reliable and efficient property tax administration services to the citizens and taxpayers of the county. We are dedicated to upholding the highest standards of integrity, accuracy, and accountability, while ensuring that all property taxes are fairly and equitably assessed and collected. Through collaboration and innovation, we will strive to continuously enhance our services, and provide accessible and informative resources to help taxpayers understand and comply with the property tax system.

Keys to our Division success.

- » **Timely and Accurate Notice of Valuations**
- » **Process Valuation Appeals Accurately**
- » **Collaborate with Other Tax Offices**
- » **Improve Tax Processes**

2023 Property Tax Division



Stuart Tsai
Division Administrator

Clerk of the Board of Equalization

The Auditor serves as the Clerk of The Board of Equalization (BOE). The statistics mentioned here are for the 2022 BOE Year which ended in summer of 2023.



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 the initiatives we have implemented that allows an appeal to be processed electronically from beginning to end.



Lorrie Hadley



Audrey Sharpsteen

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).



Pam Rivas

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.

Tax Rates

The County Auditor works closely with other government offices to set property tax rates. We work with the State Tax Commission (STC) to set the certified tax rate for each entity. Using data from the STC, the County Assessor, and the taxing entities (county, municipalities, school districts, special districts), we set a rate that will provide each entity the same amount of revenue they received the prior year, with an adjustment for new growth.



Anna Borres

Each entity then decides whether to accept the certified rate or propose a different rate. If they propose a higher rate, they must provide notice to those affected and hold public hearings. If there is more than one taxing entity proposing a tax increase, our office coordinates with

taxing entities to make sure there are no conflicts with public hearing dates so that taxpayers can attend them and publishes a combined notice of the proposed tax increases. Between May and September, there is a string of statutory deadlines and requirements that must be complied with before rates are finalized.

There are currently 71 taxing entities and 394 tax areas. In 2023, 21 taxing entities proposed tax increases. One entity chose not to go through with the increase. Also, an approved tax rate may be subject to a referendum if legislative requirements are met. This year, Bluffdale residents met the requirement to hold a referendum and voted against the proposed tax increase.

Taxes Charged

After tax rates are approved by the State Tax Commission, the Auditor calculates taxes charged and delivers the tax roll to the County Treasurer, who sends out final bills and collects. We report adjustments to the tax roll for the previous year in March, prior to final settlement. After the County Auditor and Treasurer have completed final settlement, remaining tax revenues are distributed to taxing entities to close the tax year. The final settlement numbers are also reported to the State and used to calculate the next year's certified tax rates in June.

The preliminary taxes charged in 2023 was \$2.005 billion. This was a \$58 million increase from 2022 when the taxes charged was \$1.947 billion.

Community Reinvestment

Salt Lake County and its municipalities have committed to revitalize their blighted areas, add to their tax base, and provide more affordable housing. Among the mechanisms authorized by Utah law for these are the Community Reinvestment Act (CRA), Utah Inland Port Act (UIPA), Economic Opportunity Act, and most recently, the Housing and Transit Reinvestment Zone Act (HTRZ). They are mostly funded by property tax revenues.

The Auditor's office is responsible for reviewing property tax distribution sharing agreements, calculating TIF funds, ensuring that recipients receive only what they are entitled to receive for each project, and publishing reports. The calculations are made in February/March and numbers provided to the County Treasurer who distributes funds in April. TIF is also calculated in November and an initial distribution made in December. The Auditor publishes annual reports in March and sends them to the Agencies, affected taxing entities, Utah State Tax Commission, Board of Education, and the Mayor's office.

During tax year 2023, there were 17 CRA Agencies and 91 active project areas, with a total initial TIF amount of \$145.6 million. Preliminary funds for the Inland Port are \$24 million, and \$1.7 million for the convention center hotel. One Housing and Transit zone was created in 2023 and is not eligible to receive funding this year.



Brandon Grable

eNOV Enhancements

Each year, the Auditor sends a Notice of Valuation (NOV) to every property owner in the county, providing the assessed market value as well as the proposed taxes for the year. We send this either by email (eNOV) or regular mail. This year, we took advantage of the unique benefits we could provide on the eNOV and added enhancements to make information more accessible to property owners. Specifically, we provided a hyperlink to each taxing entity so that property owners can see more information about who is taxing them and how their taxes are being used. In addition, for those entities that proposed raising taxes, we provided the ability to add the public hearing dates directly to a digital calendar at the click of a button, as well as linked to Google Maps for the location of the public hearings.

We continue to look for ways to enhance the eNOV to make full use of available technology. Today, only about 10% of property owners receive the NOV electronically, but we hope that number will increase as the eNOV becomes increasingly more useful than the hardcopy version.

Tax Sale

Any property with delinquent taxes that are not paid in full by March 15th following the four years from the date when the property became delinquent may be included in the tax sale held in May. The Auditor conducts this sale in accordance with state statute and county ordinance. Tax relief programs are available under some circumstances and the Auditor must balance the needs of collecting taxes to fund government services while protecting the rights of property owners.



Karen Helfrich

2023 TAX SALE

- The Treasurer certified 170 properties to go to tax sale in May 2023.
- The Auditor had 16 properties to auction on the day of the sale.
- Fifteen properties were sold and one property was deeded to the County.



Eloy Leal

Charitable, Religious, and Educational Exemptions

Under the Utah Constitution, property that is owned by a nonprofit entity and used exclusively for charitable, religious, or educational purposes is exempt from property tax. The Auditor processes all charitable exemption applications, and the Board of Equalization decides whether they qualify. Once qualified, each organization must file an annual statement with the Auditor to maintain its exemption. The Auditor currently manages exemptions for over 400 organizations and over 2,500 properties.



Terrie Sherbon

For most of 2023, we worked with our IT department to develop an online exemptions portal for applications and annual renewals to replace paper and PDF forms. We are excited to announce that the portal went live at the end of 2023. This is a major change and will allow

applicants who have already qualified in the past to renew their exemptions more easily and for those who are applying for the first time to complete the forms online and be able to save their work and view their application's progress.

Tax Roll Changes

In addition to the Auditor's role as clerk of the Board of Equalization, we also process appeals to the State Tax Commission (STC) and implement orders from the STC and the courts. Essentially, any adjustment to the tax roll after values are finalized is the responsibility of the Auditor. These orders can sometimes be sent to us more than a year after the original tax year or cover multiple years and require the Auditor to go back to prior tax years to calculate adjustments.

During 2023, we processed 535 appeals to the STC and adjusted about \$73 million in taxable value due to STC and court orders.



Pauline Wilson

Auditor's Leadership Team



Chris Harding
County Auditor



Richard Jaussi
Chief Deputy Auditor



Roswell Rogers
Policy Advisor



Kaylene Eldridge
Administrative and Fiscal Manager



Shawna Ahlborn
Audit Division Administrator



Stuart Tsai
Property Tax Division
Administrator

