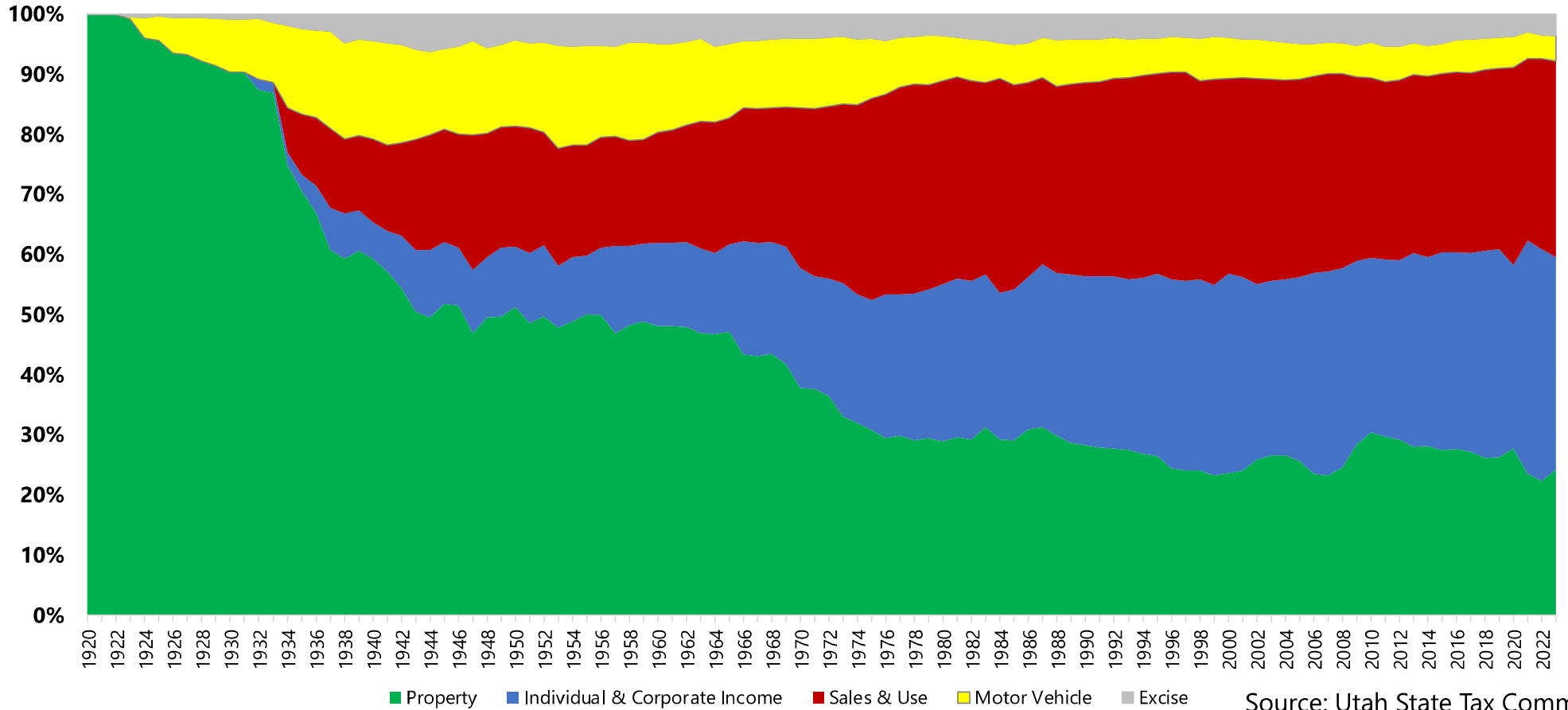


Local Tax Base & Housing

INFORMED DECISIONS™

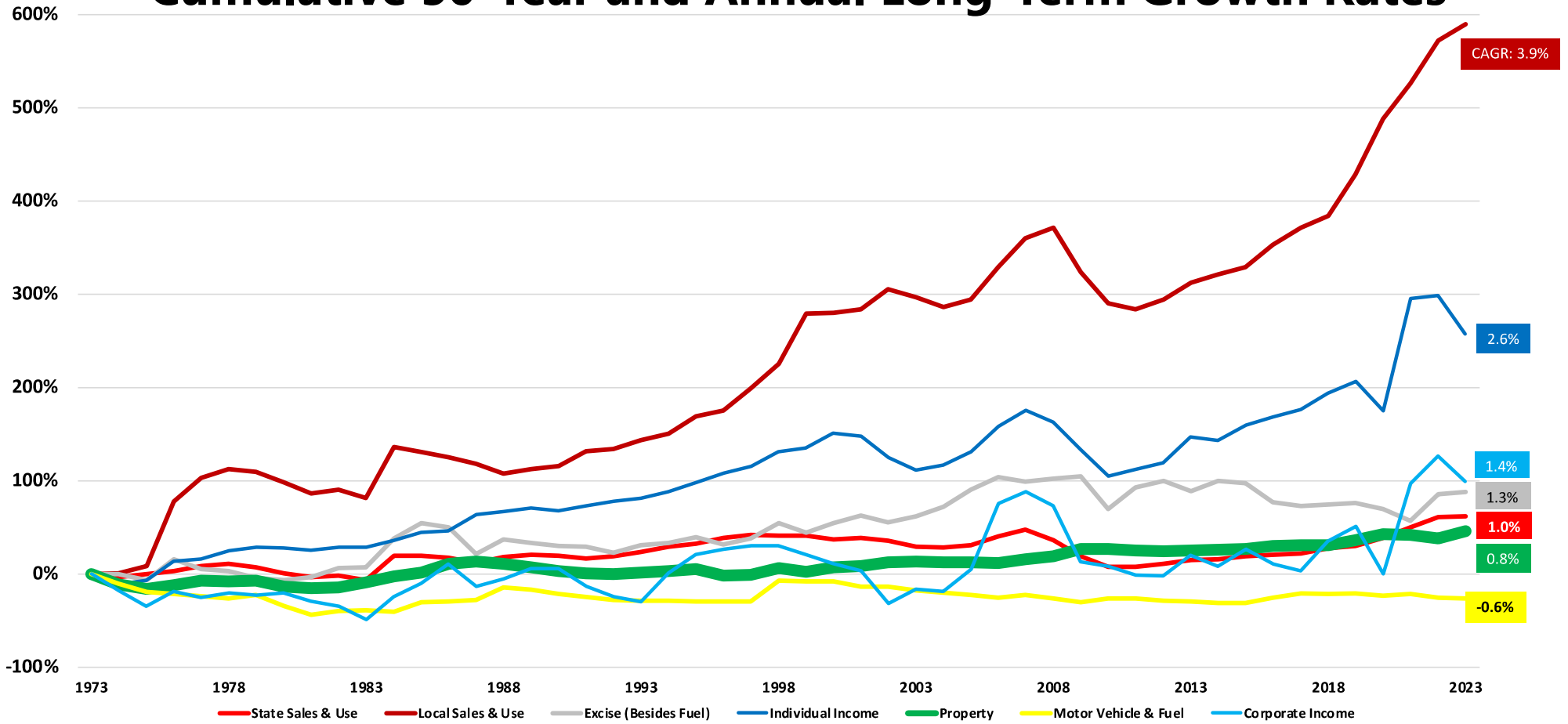
Kem C. Gardner Policy Institute | 411 East South Temple Street, Salt Lake City, Utah 84111 | 801-585-5618 | gardner.utah.edu

Utah's State and Local Tax Portfolio – Tradeoffs and Risk Management



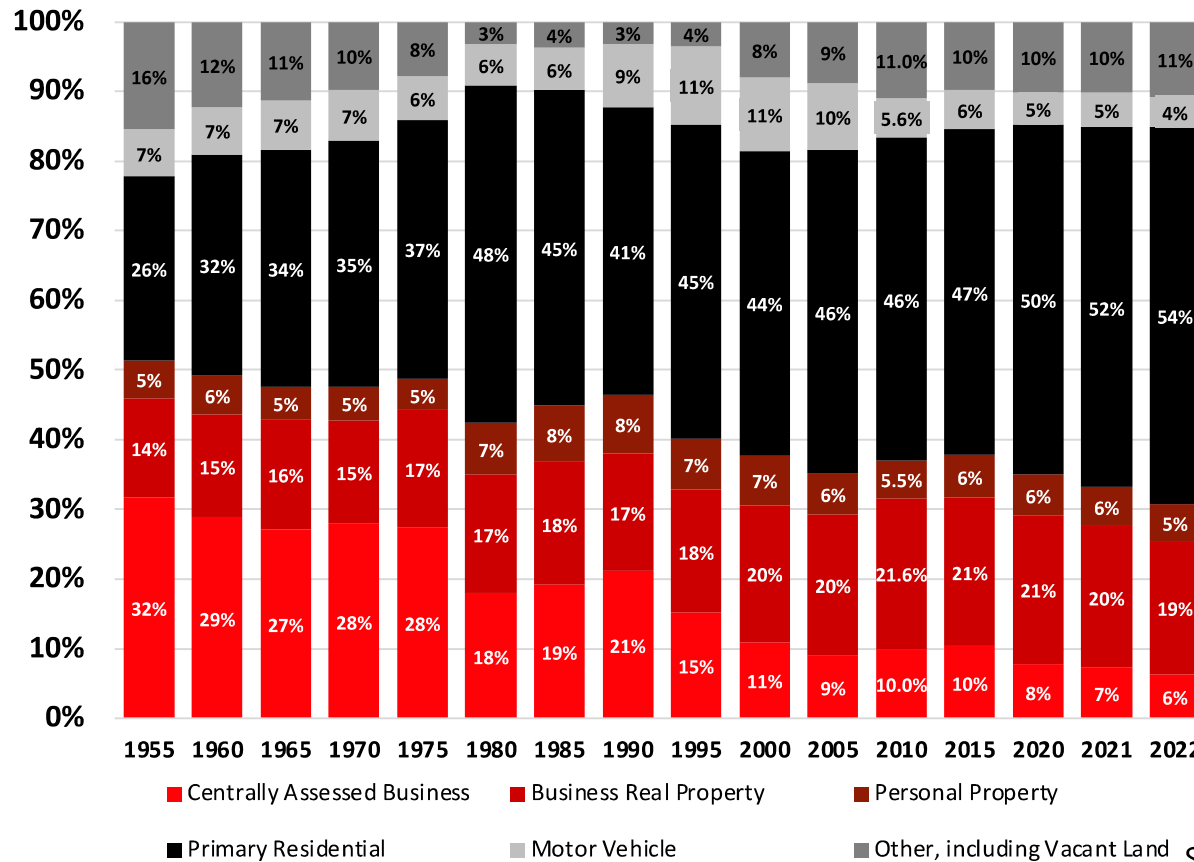
Source: Utah State Tax Commission

Utah's Tax Portfolio Real Per Capita Cumulative 50-Year and Annual Long-Term Growth Rates



Source: Utah State Tax Commission

Tax Changes Are Consistent Among Properties and Property Types



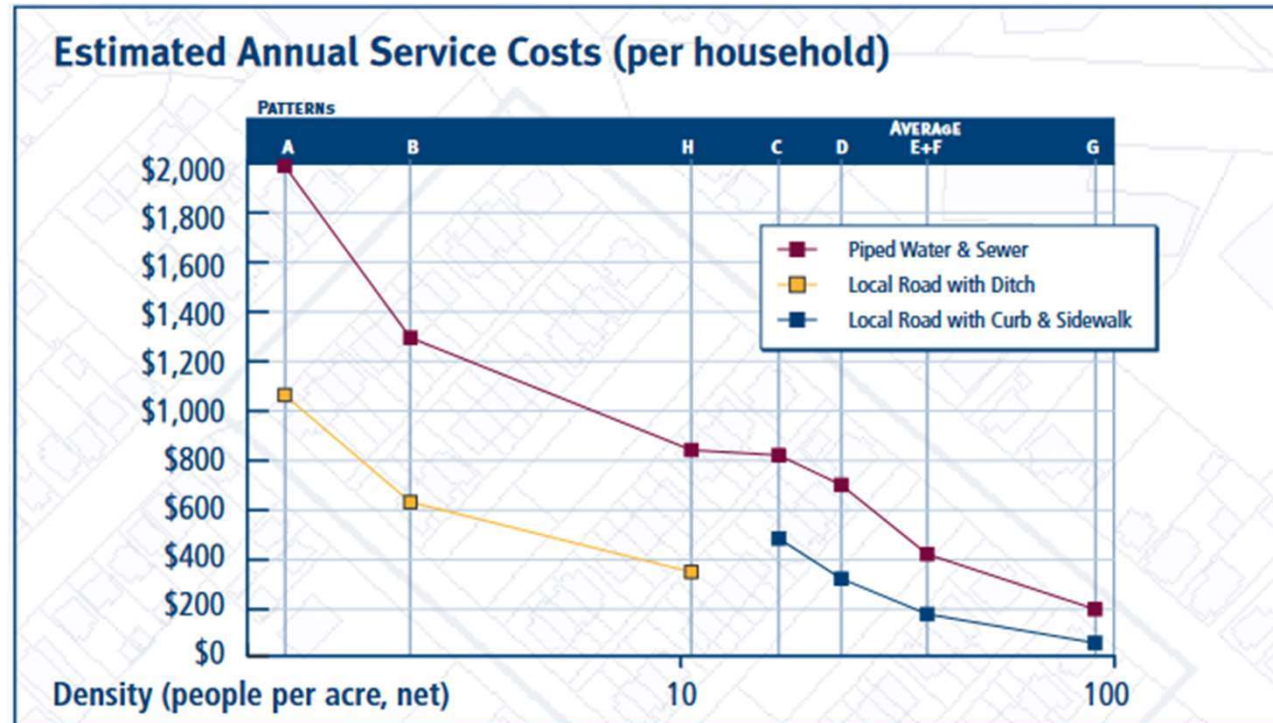
Source: Utah State Tax Commission

Who Subsidizes Who??

Halifax Regional Municipality Service Cost by Density

Residential Patterns

- 10 Residential Patterns
- 11 Summary Table
- 12 Pattern A – Rural – 2+ Acre Lots
- 13 Pattern B – Rural – 1+ Acre Lots
- 14 Pattern C – Suburban Low Density
- 15 Pattern D – Urban Low Density
- 16 Pattern E – Suburban Mid Density
- 17 Pattern F – Urban Mid Density
- 18 Pattern G – Urban High Density
- 19 Pattern H – Rural Cluster



<https://usa.streetsblog.org/2015/03/05/sprawl-costs-the-public-more-than-twice-as-much-as-compact-development>

Suburban

City's Annual Cost, per Household



SP Sustainable Prosperity

For more data and more reports, visit thecostofsprawl.com
Data based on Halifax Regional Municipality

Urban

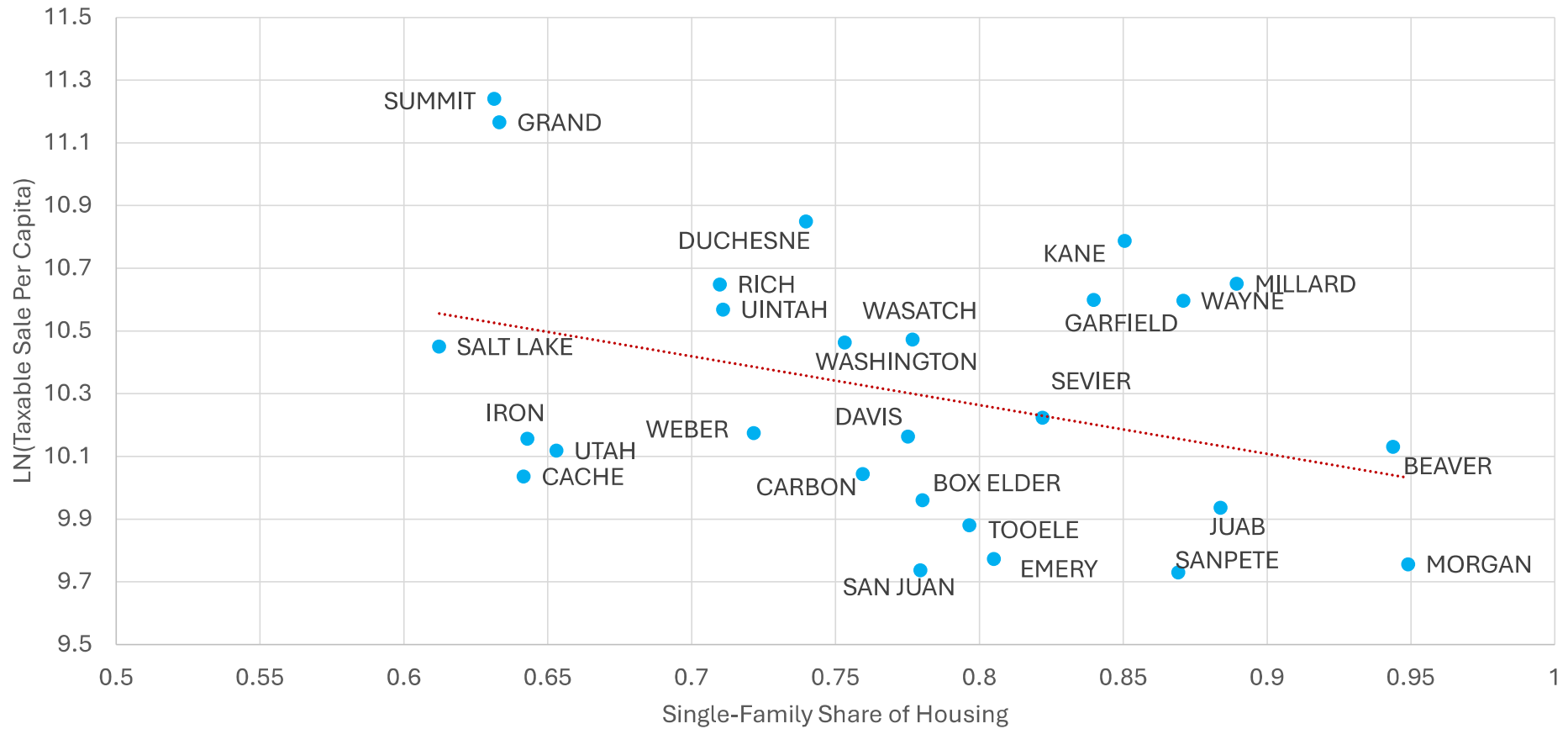
City's Annual Cost, per Household



SP Sustainable Prosperity

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Data based on Halifax Regional Municipality

Less Diverse Housing - Less Retail Sales/Capita

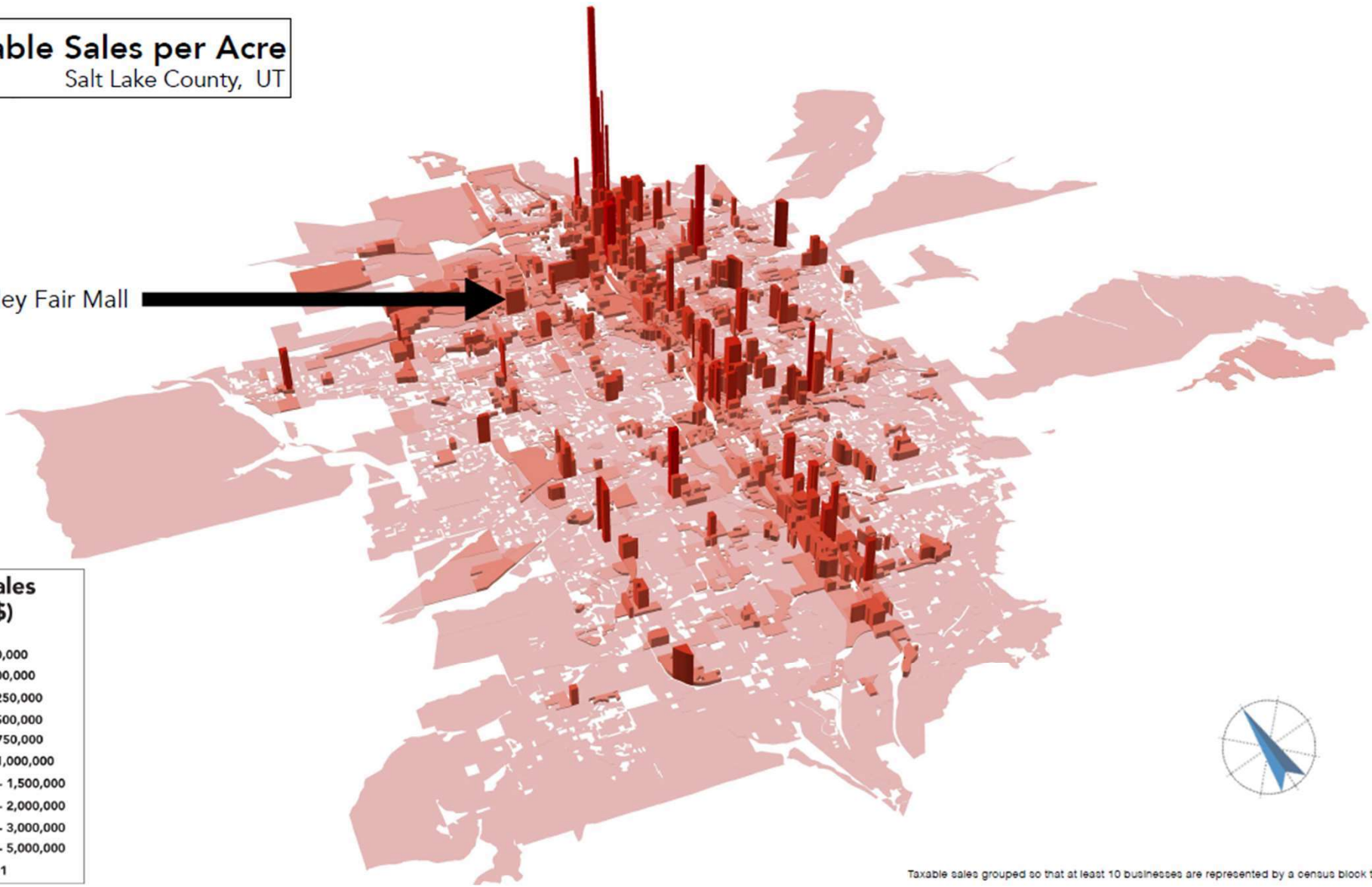
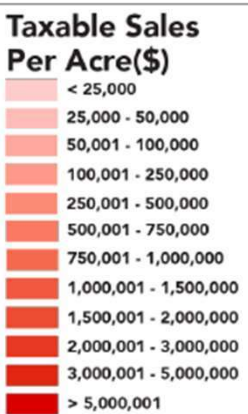


Source: State of Utah Tax Commission, US Census.

Taxable Sales per Acre

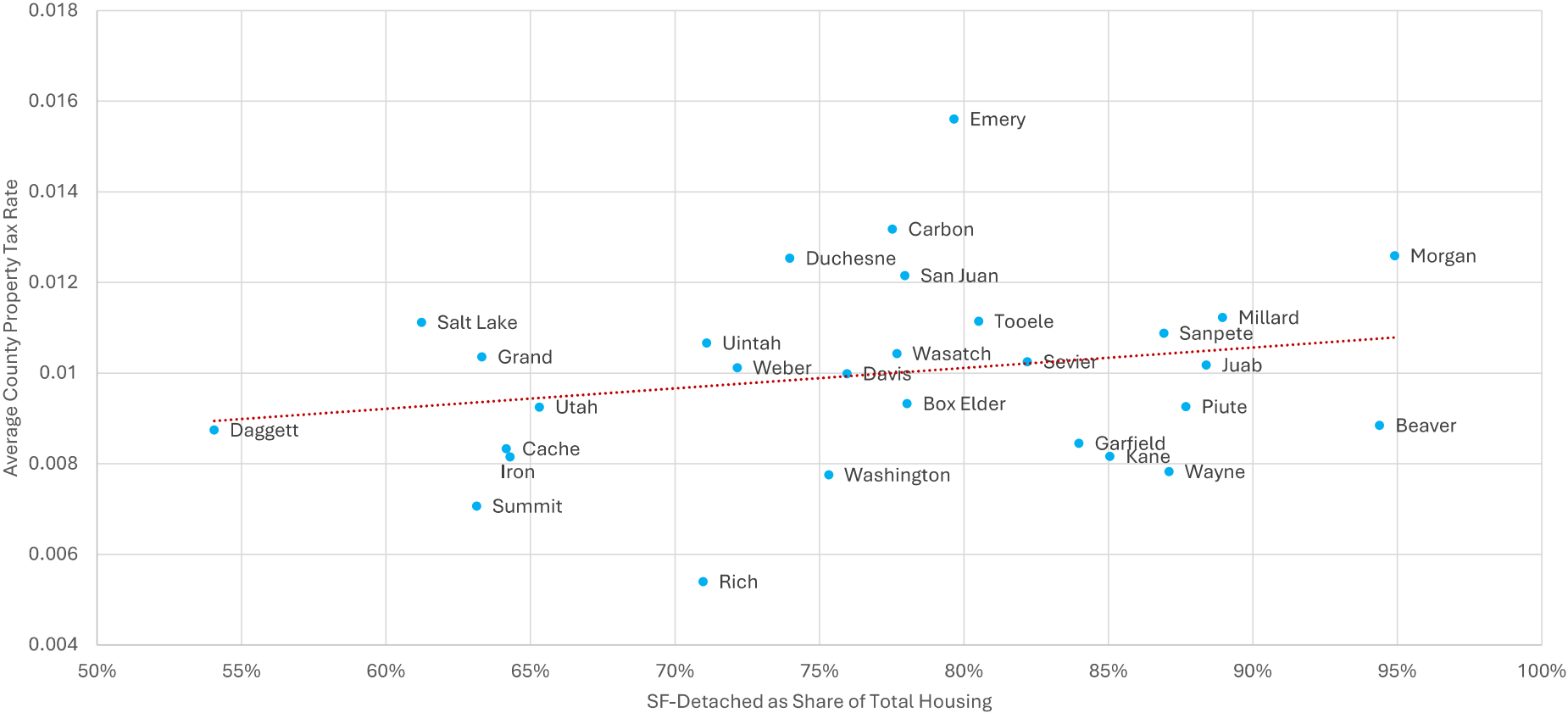
Salt Lake County, UT

Valley Fair Mall



Taxable sales grouped so that at least 10 businesses are represented by a census block to protect privacy.

Less Diverse Housing – Higher Property Tax Rates



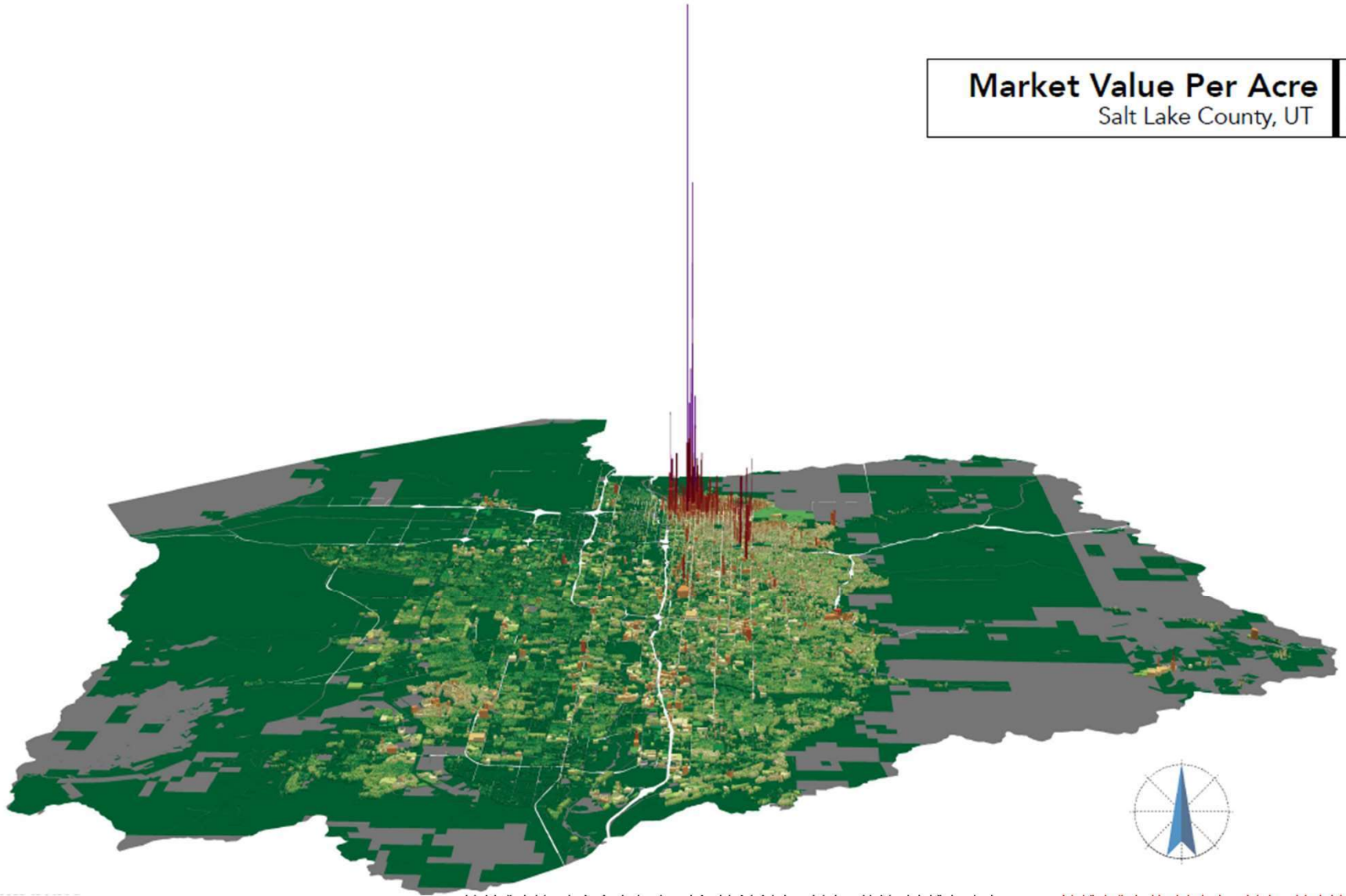
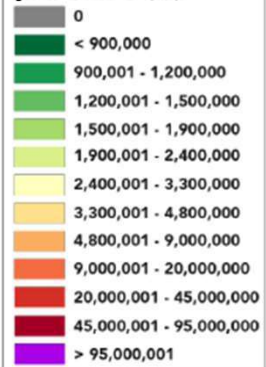
Source: State of Utah Tax Commission, US Census.

Market Value Per Acre

Salt Lake County, UT

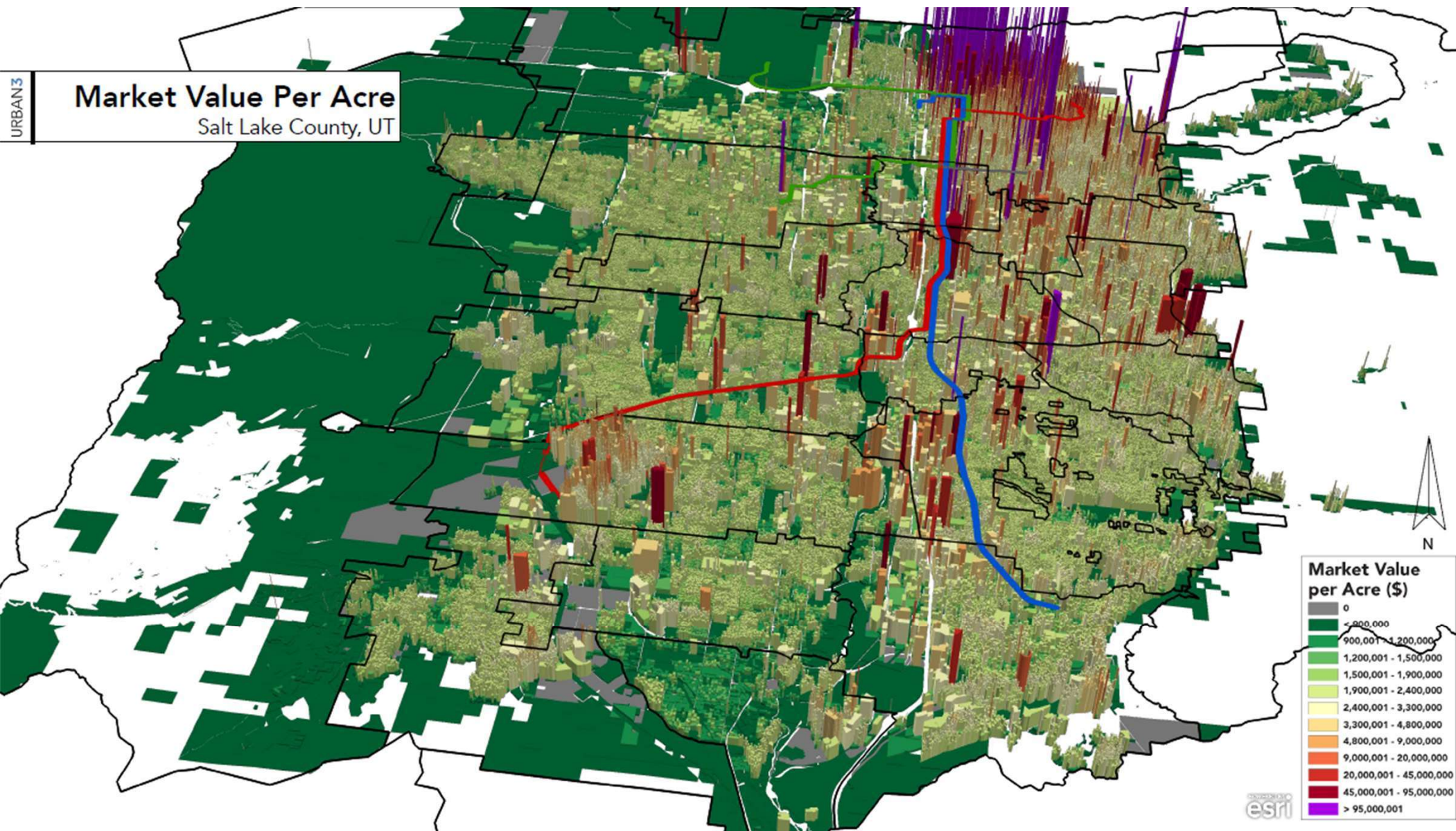
URBAN3

Market Value per Acre (\$)

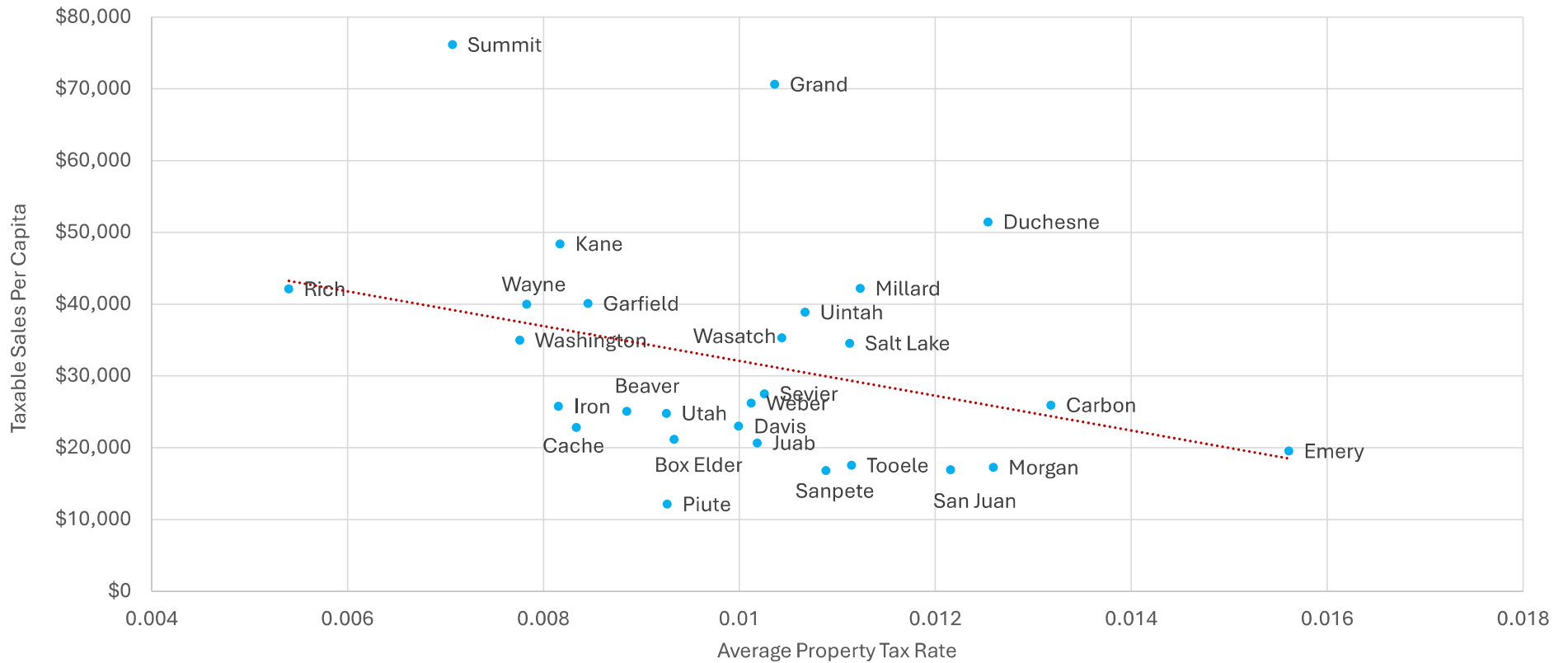


Market Value Per Acre

Salt Lake County, UT

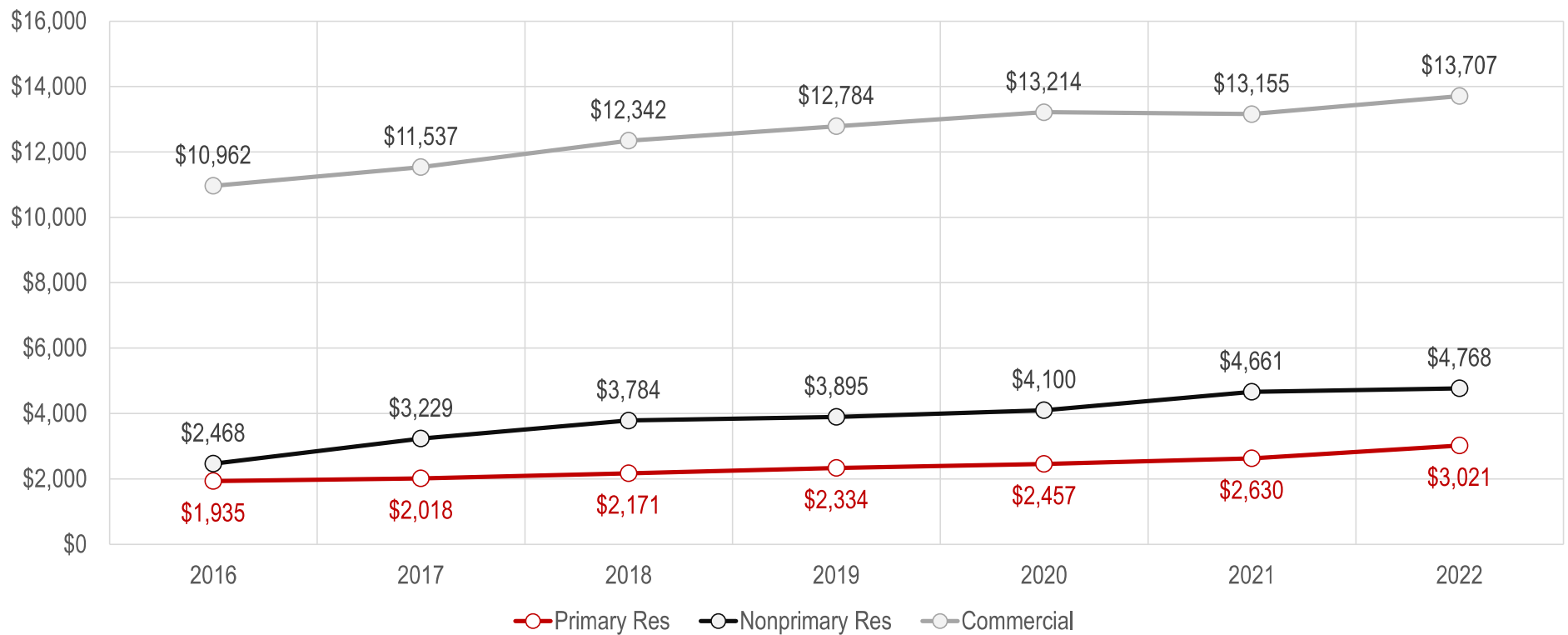


Property Tax Rate & Taxable Sales per Capita



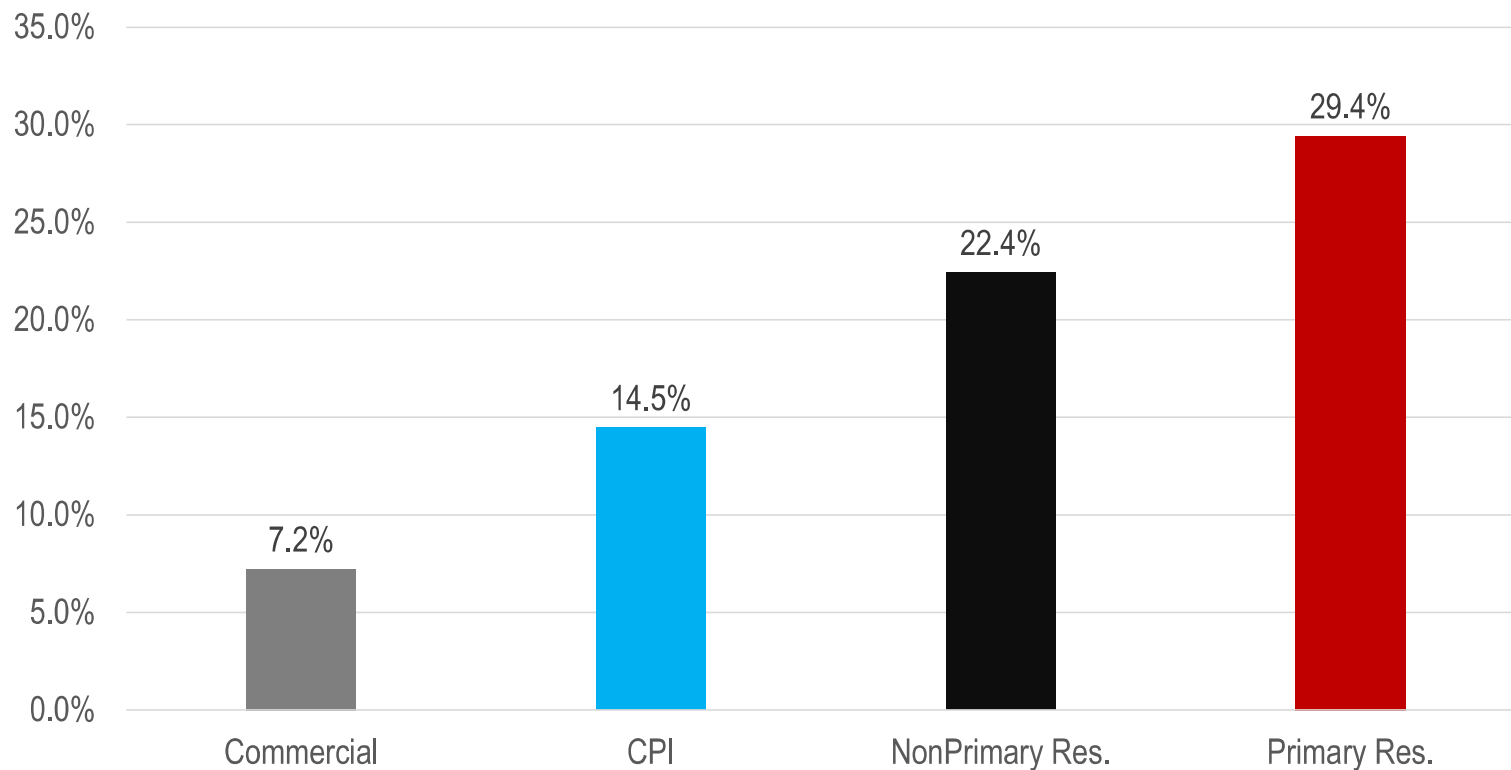
Source: State of Utah Tax Commission, US Census.

Average Property Tax Collection per Parcel, Utah, 2016-2022



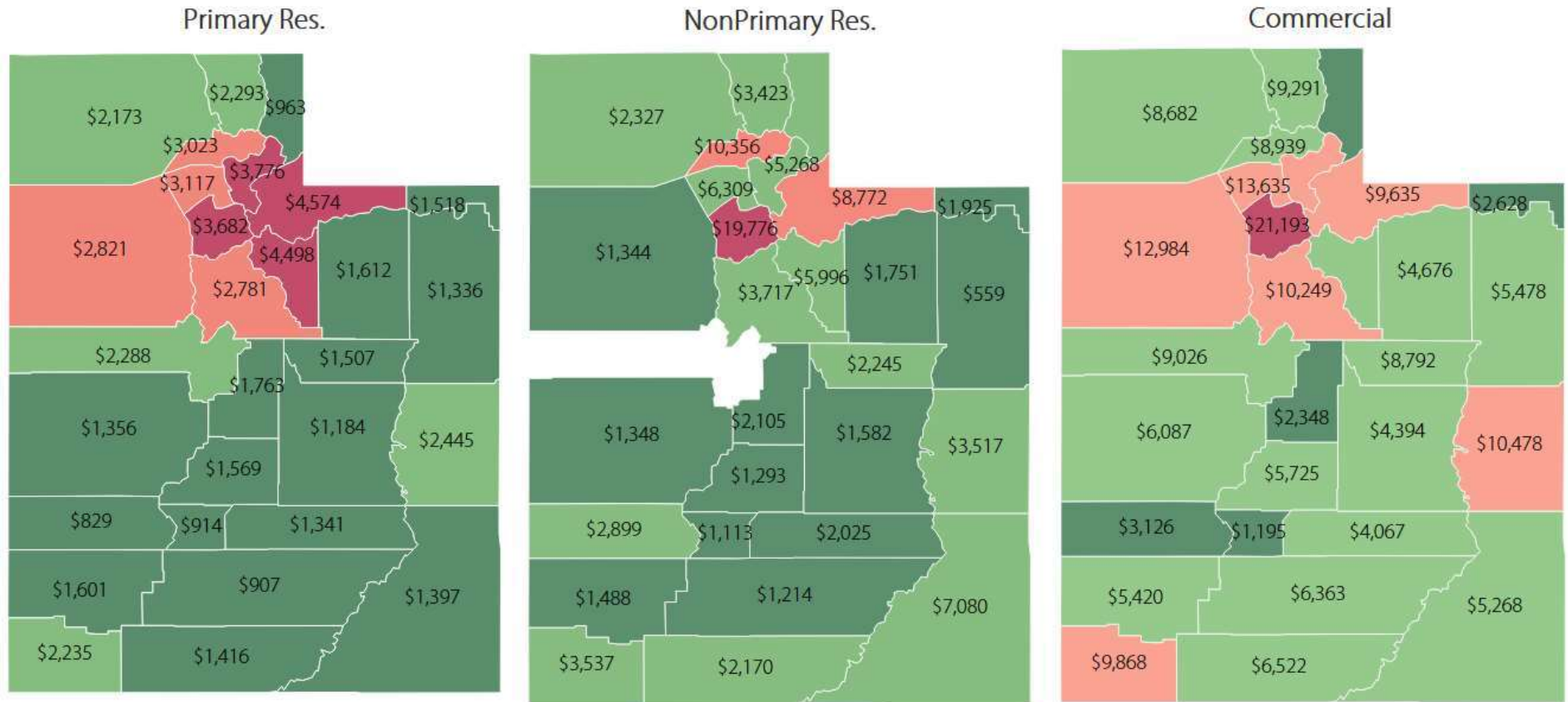
Source: Utah State Tax Commission Annual Reports

% Change: Average Property Tax Collection per Parcel, Utah, 2019-2022



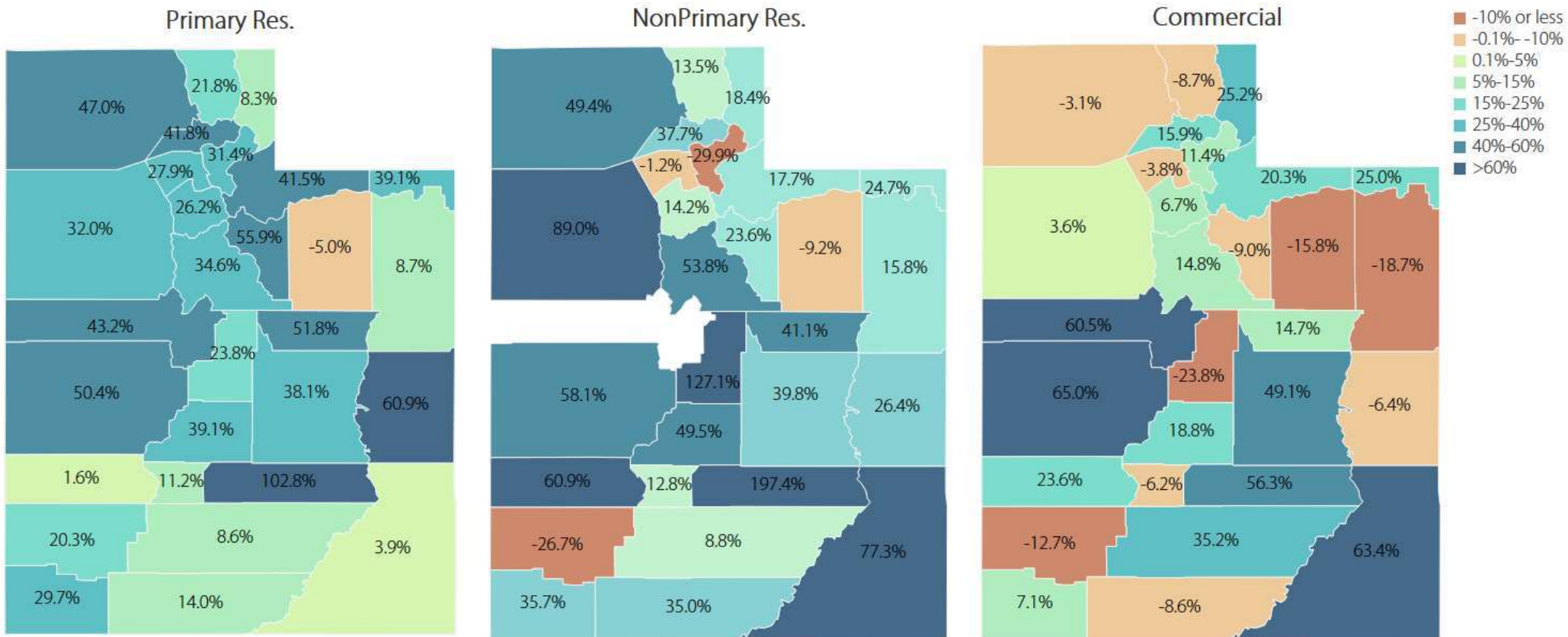
Source: Utah State Tax Commission Annual Reports, BLS

Tax Collection Per Parcel, by Property Type, 2022



Source: Utah State Tax Commission Annual Reports

% Change: Tax Collection Per Parcel, by Property Type, 2019-2022



Source: Utah State Tax Commission Annual Reports