

## **2009 PROPERTY VALUATION NOTICE** **INFORMATION SHEET**

This information sheet contains answers to some of the most commonly asked questions regarding the Weber County Property Valuation Notice. It's intent is to provide a better understanding of the information provided on the notice and, if needed, direct taxpayers to the appropriate office for further help.

**Q. What is the purpose of the Property Valuation Notice?**

A. The purpose of this valuation notice is to:

1. Notify you of the Assessor's classification and determination of value on your property.
2. Show a comparison of last years value and tax to this year.
3. Notify you of public hearings for taxing entities increasing their tax revenues above the allowed 'new growth' amounts.
4. Show the amount of tax money charged by each entity.
5. Inform you of your right to appeal the Assessor's classification and determination of fair market value.

**Q. What if I think my taxes are too high. Is there anything I can do about it?**

A. There are certain things to look for which may help you understand how property taxes are calculated and what remedies may be available for adjusting the tax amount you owe. For example:

1. The valuation notice will give you a date, time and place for any taxing entity planning to raise their tax rate above the allowed amount. You can attend these meetings and voice your concerns.
2. Every taxing entity has a public hearing each year to set their budget. This budget may affect the amount of property tax you pay. Your attendance at the hearing will help you understand how your tax dollars for that entity are used and will give you the opportunity to ask questions and voice any concerns you have.
3. If you feel that the market value of your home is higher than your home is worth, you have the opportunity of appealing that value before the Weber County Board of Equalization. To do this you must submit an appeal application, (one is included with your valuation notice) along with evidence to support your claim of value and file it with the Clerk/Auditor's Office by the deadline shown on the valuation notice. Once an appeal with sufficient documentation has been filed, the Weber County Assessor's Office will review the information and determine if their value is higher than, in line with, or below market conditions and make the appropriate adjustments. Before filing an appeal, you will want to check out the current market values of similar properties. You may find that the value of your property is higher than you thought. You can also check our website for information used by the Assessor's Office to determine value. If you feel that there is a discrepancy in acreage, building size or type, or other features that would affect the value of your property, you can contact the Assessor's Office to verify that information.

Note: There are tax relief programs available for qualified disabled veterans, elderly or widowed with low income, blind, and those with disabilities and/or extreme hardship. If you fall into any of these categories you may be eligible for a reduction on your property taxes. Information and applications for these Tax Relief programs may be obtained from the Weber County Clerk/Auditor's Office.

**Q. What does the (P), (NP), or (FAA) located next to my "Property Type Assessed" mean?**

A. **(P)** is used to denote a primary residence. This means that the property is used as a primary residence and is taxed on 55% of the market value shown. **(NP)** is for property that is not used as a primary residence and is taxed at 100% of the market value. **(FAA)** means the property is used for agricultural purposes and is taxed under Greenbelt guidelines.

**Q. The “MARKET VALUE” listed on the Valuation Notice is about what my house would sell for, but I thought we were supposed to get a residential exemption for our primary residence.**

A. If the property in question is a primary residence, even though you do not see the exemption reflected on your valuation notice, the residential exemption has been applied when making the tax calculation. Residential property is taxed on 55% of the market value. This amount, known as a taxable value or assessed value, does not show up on the Valuation Notice but will be on the actual Tax Notice. If it appears that you have not been given the residential reduction and are entitled to it, contact the Weber County Assessor’s Office.

**Q. I have been making payments toward my 2009 property taxes. Why doesn’t this notice show those payments?**

A. The Valuation Notice does not reflect payments made nor does it show deductions for property tax relief (i.e. Circuit Breaker, Abatement, Blind and Disabled Veteran). This information will be on the Tax Notice.

**Q. My bank pays my taxes. Shouldn't you send this notice to them?**

A. Every taxpayer should receive a valuation notice and a tax notice to inform them of their value and tax status. If a bank or mortgage company pays your property taxes they will request a copy of your tax bill from the Weber County Treasurer's Office. When you receive your Tax Notice, there is a space provided which states, *“These taxes may be paid by the following mortgage company.”* If your mortgage company's name appears in that space they have already requested a copy. If not, you may wish to contact your mortgage company to inquire if they will be requesting that information. Some properties may have more than one parcel number. (A small strip abutting your main property.) You will want to make sure that taxes on these are either paid by you or requested along with your main property by your mortgage company.

**Q. I don't have any children in school, so why do I have to pay the school tax?**

A. All property owners in the state share in the responsibility of educating our citizens whether you own vacant ground, commercial property or residential property.

**Q. Why do some properties have more than one water charge?**

A. Depending on the location of your property, you may have more than one charge for water on your notice. Every property owner in Weber County will have a charge for Weber Basin Water General. If you own property within the boundaries of another water district, you may have a charge for water in that district also. Please refer to the section on this information sheet entitled **Taxing Entities and Their Purpose** for a more detailed explanation of those water charges.

**Q. Why am I being charged for a service that I am not using or that I am unable to use?**

- A. Most of the answers to this question can be found on the page entitled, **Taxing Entities and Their Purpose**. If your question is not answered there, we have provided the phone numbers for these entities and you may direct your question to the specific entity.
- Q. What are the charges for “Assessing & Collecting”, and why are there charges for both “County” and “State?”**
- A. This charge is for the evaluating, calculating, billing, collecting and apportioning of property taxes. The State Legislature requires counties to show this levy separately from the normal operating costs of entities to better reflect the cost of general services and not the additional costs incurred from the collection of taxes. There are two separate levies because one is a statewide rate, so all property owners in Utah share a portion of the total statewide cost of assessing and collecting property taxes. This state levy is distributed to counties who do not collect enough revenue from the local levy to cover the costs of assessing and collecting.
- Q. What is the Taxing Unit? (Sometimes referred to as T.U. or Taxing Area)**
- A. A taxing unit is a geographical area. Each area is made up of a number of entities; (i.e. county, city, school, water district, sewer district, etc.) The entities whose boundaries overlap onto your property make up a geographical area known as a taxing unit to which we assign a taxing unit number.
- Q. What is a Land Serial Number? (Sometimes referred to as Parcel Number or Tax I.D. Number)**
- A. The land serial number is merely an identification number for your property. The Weber County Recorder/Surveyor’s Office has books showing the dimensions and location of all properties in the county. The first two numbers identify which book your property is in. The next three numbers show the page in that book and the last four numbers identify which parcel on that page. When dealing with the county about your property, it is helpful to have your land serial number for quicker reference. These maps are also available on the county website.
- Q. Why doesn't the notice tell me where the property is located?**
- A. Many properties in Weber County do not have addresses. Over the years there have been numerous deeds recorded which transfer only a few feet in someone's back yard to their neighbor which creates a new parcel. Sometimes deeds will not have an accurate description and a small section of a lot must be given a new land serial number but there is no real address which can be attached to that new number. Also, much of the agricultural land is accessed by dirt roads and don't have any street numbers to attach. The county website has a mapping tool, (Geo Gismo) that can easily help you to identify your property location.
- Q. I own more than one property in Weber County. How do I know which notice belongs to what property?**
- A. The best ways to find out where each property is located is to visit the Weber County Recorder/Surveyor’s Office or log on to the county website at [www.co.weber.ut.us](http://www.co.weber.ut.us) and look up the location of your property. You can use the Plat Maps or the Geo Gizmo feature. The website also has a lot of other valuable information about your property. It is a good idea to keep a list of your land serial numbers and the location of the property identified by that land serial number for future reference.
- Q. I have two pieces of property right next to each other. Can't I have those put together on one notice?**

A. Combining two or more properties together is possible in certain cases.

1. The properties must be contiguous. (Next to each other)
2. Ownership records for both pieces must be identical.
3. The properties must be within the same taxing unit.

For information on how to combine properties, you should contact the Weber County Recorder/Surveyor's Office.

**Q. What does the 'wf' or 'etal' after my name mean?**

A. '**wf**' is just an abbreviation for wife.

'**etal**' or '**et al**' is a legal term for '**and others**'. Some properties are recorded with a number of different owners and due to limited space on the notice it is not always possible to include all recorded owners. If 'etal' appears on your notice after the name, there are other names with recorded ownership on this property. You may contact the Weber County Recorder/Surveyor's Office for a list of all recorded owners on the property.

**Q. Why does the property only show in one name?**

A. Due to limited space and depending on how the deed was recorded, it is not always possible to include all recorded owners on this notice. (See previous question about 'etal')

**Q. Why are there three different property tax columns on the notice?**

A. The First Column: 'Tax Last Year' This is what the taxes were last year on this parcel. Some notices may not have anything in this column. It usually means that the property didn't exist last year or it may be that there was a change in the legal description or taxing area.

The Second Column: 'Tax This Year If No Budget Change' This Column is the maximum amount an entity is allowed to collect without going through "Truth in Taxation." (Commonly referred to as the Certified Tax Rate Amount.) If an entity wants more money than is allowed, they must advertise and hold public hearings to inform the public of the necessity to raise their tax rates above the allowed limit and allow public response. This is called "Truth In Taxation." (Debt Service is not subject to Truth In Taxation requirements.)

The Third Column: 'Tax If Proposed Budget Is Approved' An entity will set their budget and produce a Proposed Tax Rate based on the value of property in their boundary. This Proposed Amount may be less than or Equal to the Certified Amount. If it exceeds the Certified Amount, all the elements of Truth In Taxation must be followed and approved by the State Tax Commission. The date, place and time of the public hearing will be shown on the notice. As a general rule, this Proposed Amount will be the amount used for the tax notice.

**Q. What is a 'Judgement Levy?'**

A. In certain circumstances taxing entities are allowed to recover lost revenues resulting from large reductions do to local or state appeals. When the state or county reduces the value of these properties due to an appeal or court order, the county is required to recalculate the amount of taxes originally owed by the agency and refund any overpayments. This money is then taken out of each taxing entity's expected revenue from current property tax distributions. If an entity is eligible to impose a judgement levy to recoup these funds, they must first go through the Truth In Taxation process.

**Q. I live in an area that has it's own fire service. Why am I paying for a 'Weber County Fire G.O. Bond?'**

A. Even if you are now living in an incorporated area with its own fire service, if your property was originally in the Weber County Fire Service area when the General Obligation Bond Election was passed, it may be subject to that bond until the debt is paid in full.

**Q. What is the bar graph for?**

A. In 2008, it was decided to include a bar graph which gives a more visual representation of how much tax is being distributed to the individual entities for each parcel of property. It was included to help taxpayers understand that, even though the county issues and collects property taxes, we are only a portion of the many entities that are actually assessing a tax. It also directs them to our website to see a list of all the taxing entities and their phone numbers so that they can contact them if they have questions about a specific entity's tax. The back of the chart has intentionally been left blank.

**Q. How can I tell if I owe back taxes? If I do owe back taxes, is the total amount of delinquent tax included in the amount shown on this notice?**

A. The Valuation Notice has a note by the tax amount totals that notifies you if there are delinquent taxes on your property. The Tax Notice you receive in October will also state that prior taxes on the property are delinquent and that a tax sale is pending. The amount of the delinquent tax is not included with the total amount of taxes you owe for the current year. If your notice states that taxes are delinquent, you should contact the Weber County Treasurer's Office for information on which years are delinquent and the total amount due.

**Q. What does the note "Last Property Review" mean?**

A. The date printed by this statement shows the last time the physical components, specific to this property, were updated in the County Assessor's system.

**Q. I don't own this property anymore. Why did I receive the notice?**

A. The answer could be one of three reasons:

1. There may have been a problem with the deed that was filed to transfer title of the property, or the deed may never have been recorded.
2. The deed to transfer title may have been recorded after the cutoff date for printing the notice.
3. If a portion of this property was sold or if there was any change in description, (no matter how insignificant that change may have been), the name and address on the notice will show as it appeared on the records as of January 1<sup>st</sup> of that year.

**Q. Why didn't I receive a notice for all the properties I own in Weber County?**

A. The most common reason for not receiving a notice is because the Weber County Recorder/Surveyor's Office was not informed of a taxpayer's new address. Any time you change your mailing address or record a deed, be sure to notify the Recorder/Surveyor's Office of your new address for each piece of property you own in Weber County. Other reasons may include:

1. A problem with the deed that was filed to transfer title of the property, or the deed may never have been recorded.
2. The deed to transfer title or a change of address card may have been submitted after the cutoff date for printing the notice.
3. If the name or address was changed since the first of this year and a portion of this property was sold, or if there was any change in description, (no matter how insignificant that change may have been), the name and address on the notice will show as it appeared on the records as of January 1<sup>st</sup> of that year.
4. It may have been lost in the mail. It's rare, but it happens.

**NOTE: Not receiving a notice does not excuse your obligation to file an appeal or pay taxes within the statutory deadlines.**

# TAXING ENTITIES AND THEIR PURPOSES

## WEBER COUNTY

Tax money collected for Weber County is used to maintain a number of different programs. In addition to financing the operation of county government, tax dollars are used for libraries, the Health Department, public safety, paramedic service, roads, etc.

## SCHOOLS

Weber County has two school districts; The Weber School District and The Ogden School District. Depending on your area, you are charged for one or the other to help finance education.

## CITIES

If you live within an area which has been incorporated as a city you may be charged a tax for the services provided by that city. For more information regarding services provided by a city you may contact them directly.

## CEMETERY

Certain areas within Weber County provide a public cemetery. Those citizens living within the cemetery districts are charged a small amount for maintenance. If you have questions about a certain cemetery district you may wish to contact them directly.

## WATER

Everyone in Weber County is charged for Weber Basin Water General. This charge is to pay the cost of collecting and distributing water to the various water districts. If the city in which your property is located has elected to collect a portion of the cost of culinary water through property tax, you will also notice a line item for that charge. Depending on the area in which your property is located, you may be charged a fee for secondary water by the local water district.

## SEWER

If you live within the boundaries of a sewer district you will be assessed a cost for maintaining sewer lines and services. Contact the sewer district shown on your notice if you have questions regarding sewer service.

## MISCELLANEOUS

For a better understanding of other taxing entities and their functions, please contact those entities directly.

## ENTITIES AND THEIR PHONE NUMBERS

We hope that this information sheet has been helpful in answering some of the questions you may have had concerning your property taxes. If you were unable to find an answer to your question, please refer to the list below. This list contains tax related functions handled by the different taxing entities and a phone number has been provided to help you contact the appropriate office. Please remember that tax time is a very busy time for the county and so your patience is appreciated when trying to contact the county offices.

WEBER COUNTY ASSESSOR ..... 399-8572

- Market Value of Properties
- Greenbelt
- Rollback Taxes
- Square Footage of Buildings
- Year Built

WEBER COUNTY CLERK/AUDITOR ..... 399-8400

- Board of Equalization (Appeal of Property Value)
- Tax Relief Applications and Information

WEBER COUNTY RECORDER ..... 399-8441

- Boundary Lines (Taxing District, City and County Lines)
- Property Location
- Square Footage of Property (Land)
- Address Corrections For Mailing of Notices
- Ownership Information

WEBER COUNTY TREASURER ..... 399-8454

- Payment Information (Real Property Taxes and Special Assessments)
- Prepayment of Real Property Taxes
- Payoff Information on Past Due Taxes for Real Property

SCHOOLS

- Ogden School District ..... 625-8762
- Weber School District ..... 476-7841

CITIES

- Farr West ..... 731-4187
- Harrisville ..... 782-9648
- Hooper ..... 732-1064
- Huntsville ..... 745-3420
- North Ogden ..... 782-7211
- Ogden ..... 629-8111
- Plain City ..... 731-4908
- Pleasant View ..... 782-8529
- Riverdale ..... 394-5541
- Roy ..... 774-1000
- South Ogden ..... 622-2700
- Uintah ..... 479-4130
- Washington Terrace ..... 393-8681
- West Haven ..... 731-4519

CEMETERY

Ben Lomond .....	782-5032
Eden .....	745-3522
Liberty .....	745-2819
Plain City .....	731-4908
Warren-West Warren .....	731-3353
West Weber-Taylor .....	731-6039

WATER & SEWER

Bona Vista Water .....	621-0474
Central Weber Sewer .....	731-3011
Hooper Water .....	985-1991
North Davis Sewer .....	825-0712
Pine View Water .....	621-6555
Powder Mountain .....	745-0924
Roy Water .....	825-9744
Uintah Highlands Water .....	476-0945
West Warren-Warren Water .....	731-1702
Weber Basin Water .....	771-1677

MISCELLANEOUS

Eden Park .....	745-6010
Liberty Park .....	745-0237
Mosquito Abatement .....	392-1630
Ogden Valley Translator .....	745-3247
Weber Fire District .....	782-3580
West Warren Park .....	731-3356
North View Fire .....	782-8159