

OFFICE OF THE ASSESSOR

Annual Assessment Summary Report

Dennis Yarrington, Assessor



2014

DAVIS COUNTY UTAH

Davis County Assessor's Office Mission Statement

Ensure that all properties in our county, real and personal, are valued at Fair Market Value, comply with all laws and statutes in a responsible and reasonable manner, and maintain a high standard of assessment **and equity** for each taxpayer.



The Davis County Assessor's Office is required by the Utah Constitution to list and annually value all property subject to ad valorem taxation ("according to value") as of January 1st of each year. This includes appraising real property, personal property, and some motor vehicles at "fair market value".



I hope you find this report informative. It shows the various cities in the county and their respective real property value total percentages (vacant land, commercial, residential, apartment, condo, etc.) and value changes from the previous year. I'd like to thank Dianne Salt for gathering the proper data and producing the report.

For the first time since 1997, Davis County Assessor's office was able to value residential properties through the use of a **multiple regression model, similar to those used in Weber, Salt Lake, & Utah Counties**. I've been asked to describe this method...It is a bit technical, being statistics, but in a nutshell: the model determines the value of each characteristic of a sold residential property (characteristics like location, square footage, brick exterior, fireplaces, garages, quality ratings, etc. It then applies the values associated with each of those characteristics to all the unsold properties and produces a value estimate for each.

This method of valuation has changed every residential value in the county this year...a complete value reset...most residence values went up (even more if they were low in past years) and a few values went down (if they were high in past years). Land values were completely redone for the 2014 Assessment Roll as well. Values for each taxation year stand on their own merits.

Our assessment roll for 2014 has smoothed out existing residential inequities between appraiser-assessed areas throughout the county, producing a better-equalized county wide assessment roll.

If you would like to compare how much more equitable/accurate this year's roll is, compared to previous years, this can be accomplished on the state tax commission website, as soon as the ratio study is completed by the Real Property Section of the State Tax Commission. They regulate the county assessment process and look at/review how accurate or well-done the various county assessments are, compared to the state law and rule.

The internet link is propertytax.utah.gov - click the **real property** tab...on that page you will see "**Monitor County Compliance**" – click on **sales ratio study**, the bottom line. This will bring up the screen of ratio studies for the past years in Davis County. 2013, if you click it for example, will show on **page 17** of the report (notice the counties are alphabetized) that Davis residential assessments were at 100% of value with a COD of 9.34 & a COV of 13.00 (see the column heading titles). These are acceptable and consistent and show the county was well assessed for last year, according to the rules of the State Tax Commission.

However, this year's COD and COV are/will be even smaller numbers (**in plain English: more homes are assessed more equitably and more are consistently closer to 100% of actual market value**). However, please realize that the nature of mass appraisal is different than that of a single appraisal as of a single point in time, with a single point of value. In mass appraisal, some assessments will be automatically high and some will automatically be low.

That is why we have an appeals process – to discover and correct data errors and inequities in the assessments (inaccurate data on file is one major reason for corrections). If you feel a real estate value for assessment purposes is unreasonably high (higher than you would sell or buy it), you have the right to appeal that value and/or call the Assessor's Office to discuss the value and also the characteristics that led the regression model to that value.

We are very proud of our multiple regression model results for this year. It has been a huge undertaking and is the culmination of four years of effort by the Assessor and those faithfully carrying out their duties in that office.

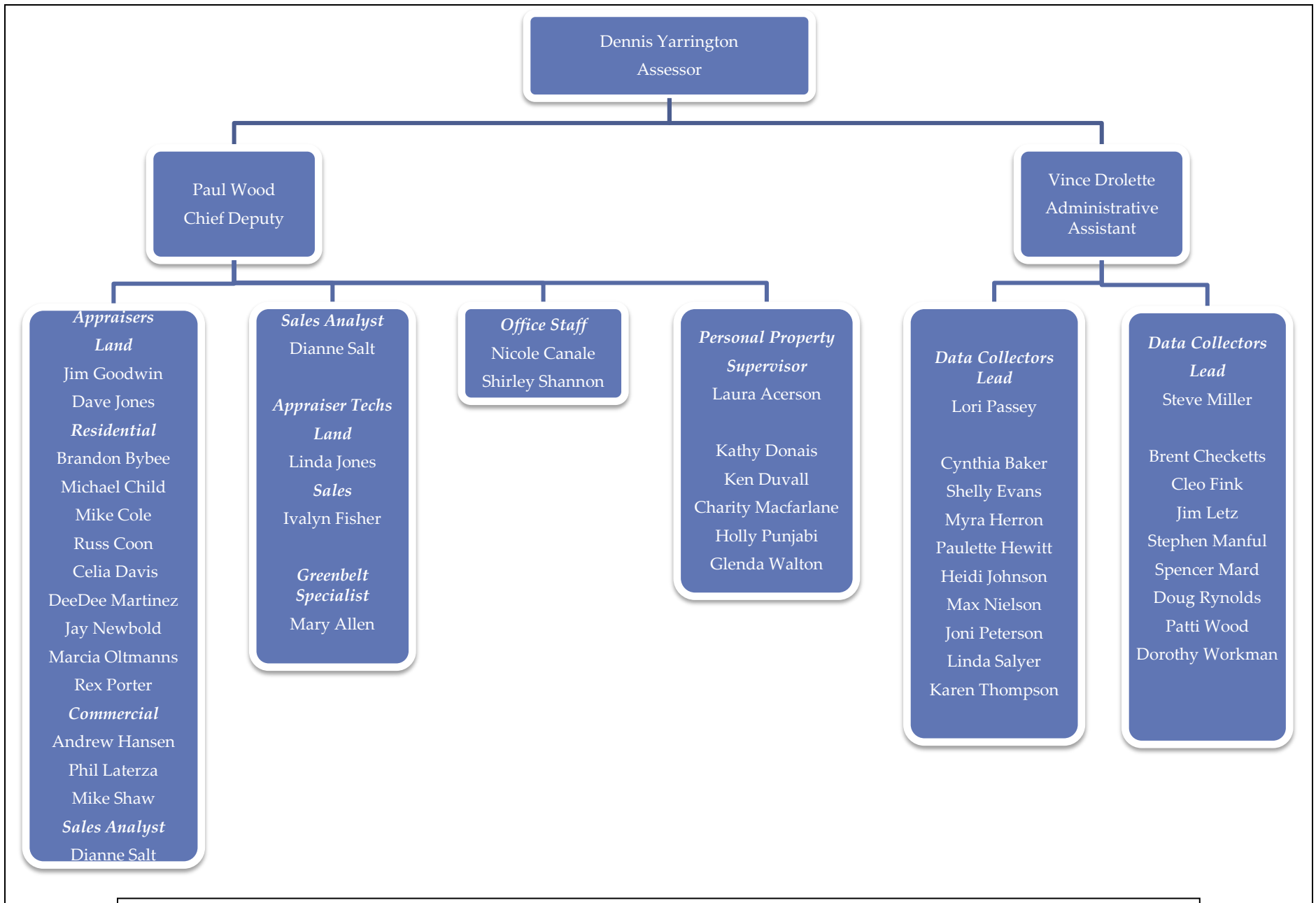
As of January 1st (the tax lien date for the each assessment/tax year), **we have noted that most residential markets in Davis County were up between 5% and 9% (according to Realtor MLS data and also our data).** Because of this county-wide increase in residential values and the use of our regression model, about **3/4 of the residence fair market values have risen in varying amounts.** A little less than about 1/5 will decline and the remainder stay close to the same value.

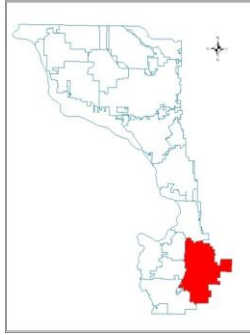
Proposed property tax rates have fallen in most areas because of the many properties rising in value. I randomly checked a couple of residential examples: Both residential property values increased a little over 11%, but the proposed tax increased by about 4% or so. This implies that these tax rates have dropped and even when the value rose, the tax paid will increase only a fraction of that (in these examples=about 1% tax increase for 3% rise of value or about 1/3). Your area may or may not follow these examples. Additionally, I would caution all that a couple of taxing Entities went through Truth-in-Taxation procedures to raise their taxing levels for 2014 – this would effectively raise the tax figures.

I'd also like to thank my staff for their great work to bring the 2014 tax assessment roll into being.

Inasmuch as this is my last year as Assessor, I'd personally like to express my appreciation to all county taxpayers. It has been a pleasure to serve you as Assessor of Davis County.

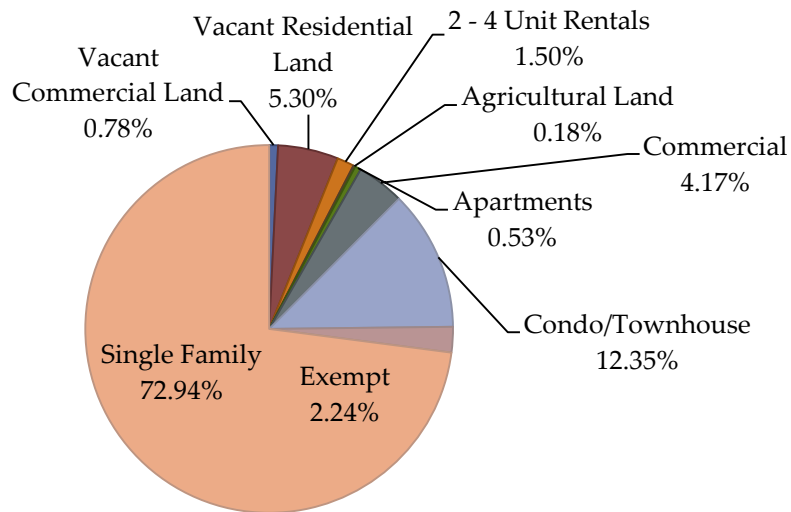
Dennis Yarrington MAI, SRA
Assessor



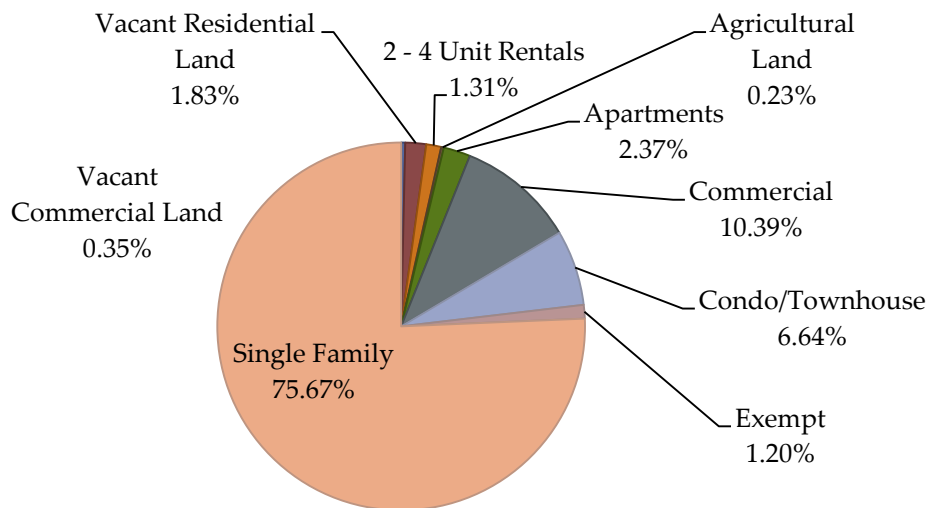


BOUNTIFUL

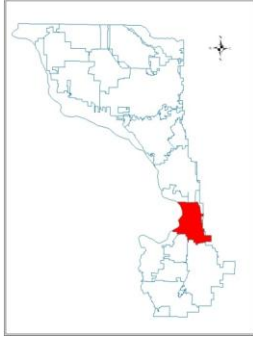
The following charts show the breakdown of real property, by parcel count and assessed value. Categories include: Single Family, Condo/Townhouses, Vacant Residential Land, Vacant Commercial Land, Agricultural Land, Commercial, Exempt, 2-4 Unit Rentals and Apartments.



Bountiful by Parcel Count

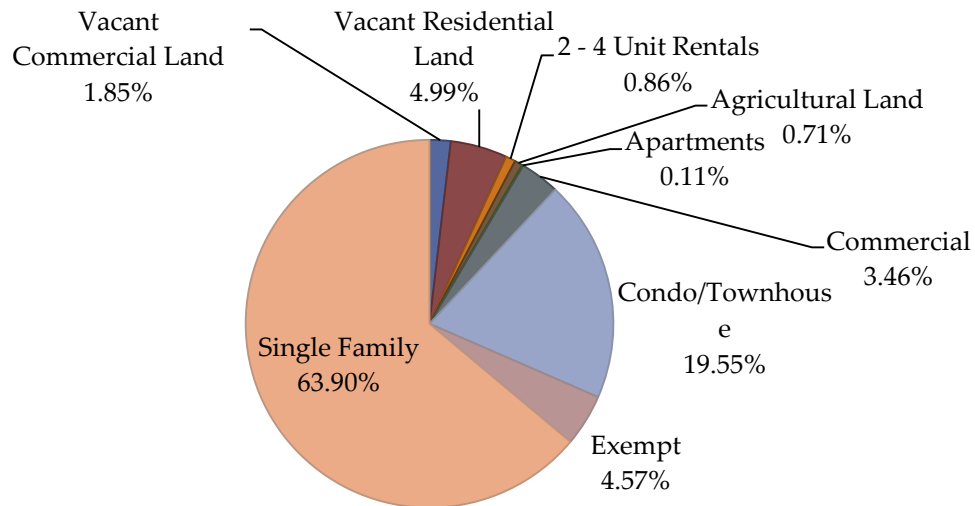


Bountiful by Assessed Value

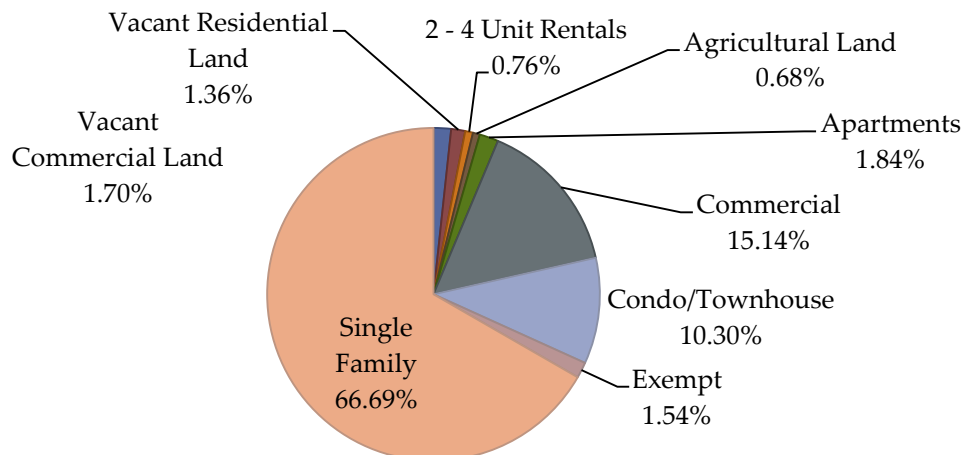


CENTERVILLE

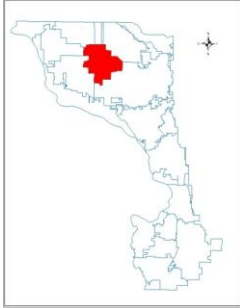
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Centerville by Parcel Count

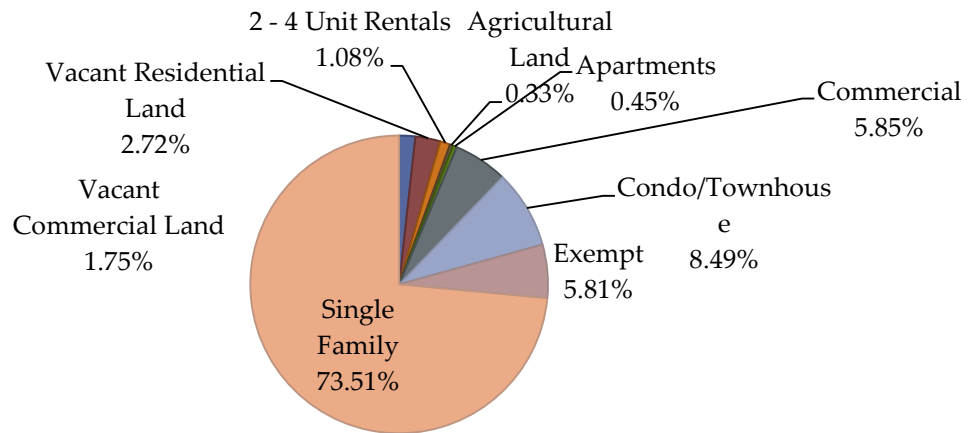


Centerville by Assessed Value

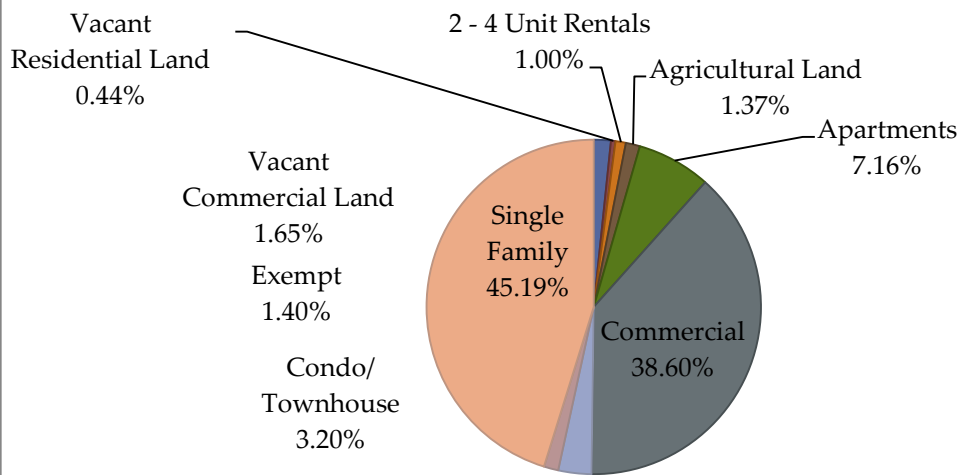


CLEARFIELD

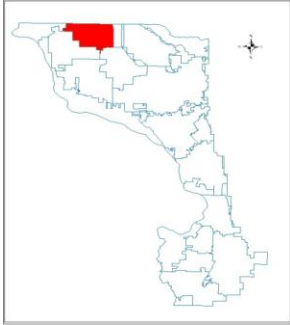
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Clearfield by Parcel Count

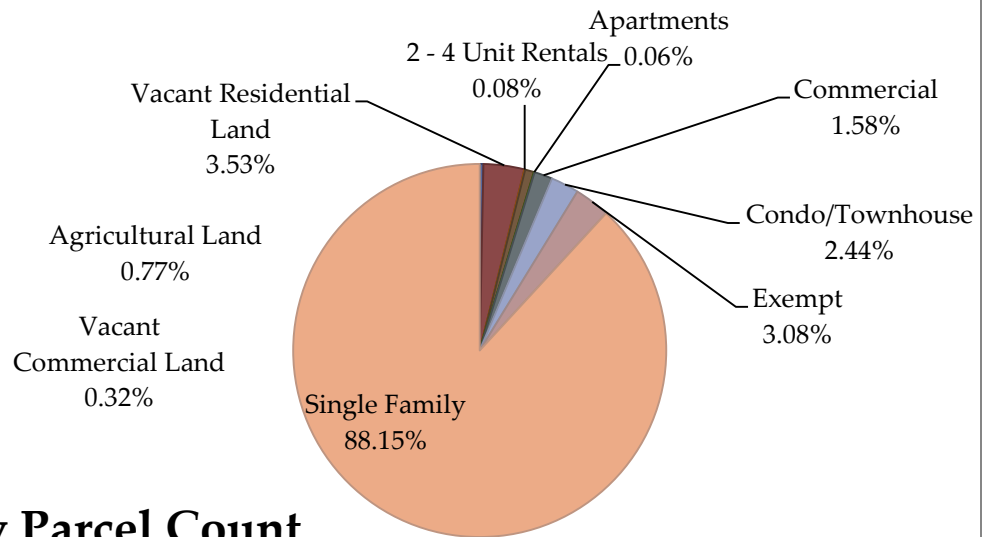


Clearfield by Assessed Value

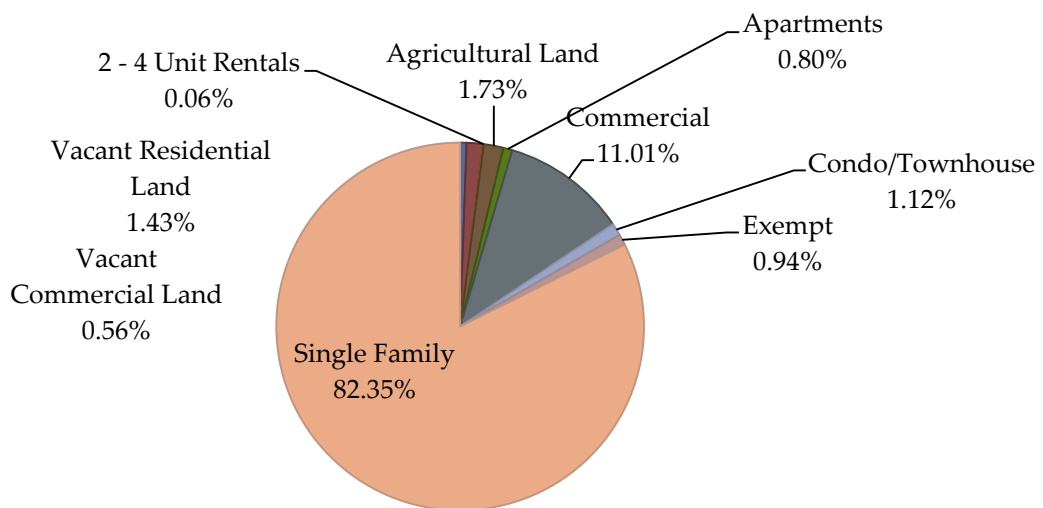


CLINTON

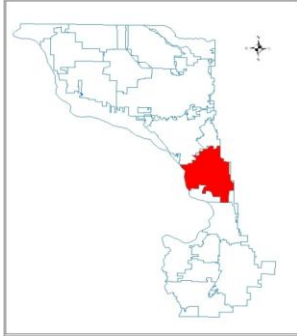
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Clinton by Parcel Count

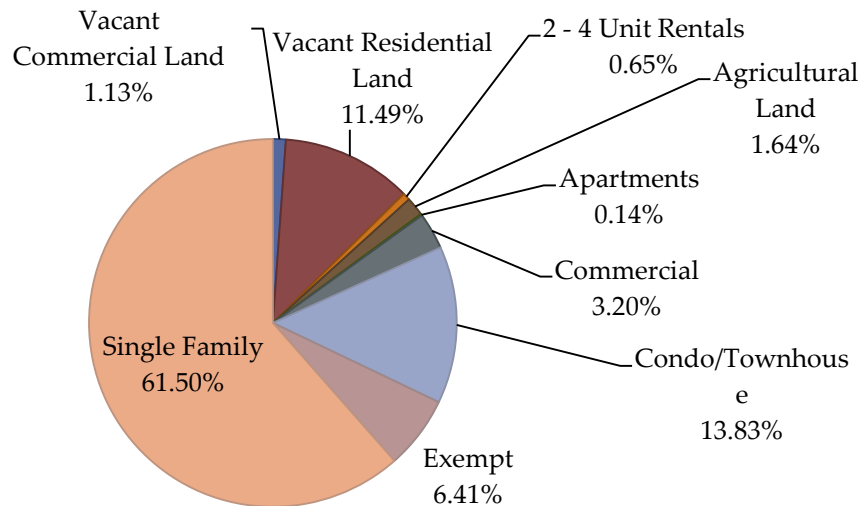


Clinton by Assessed Value

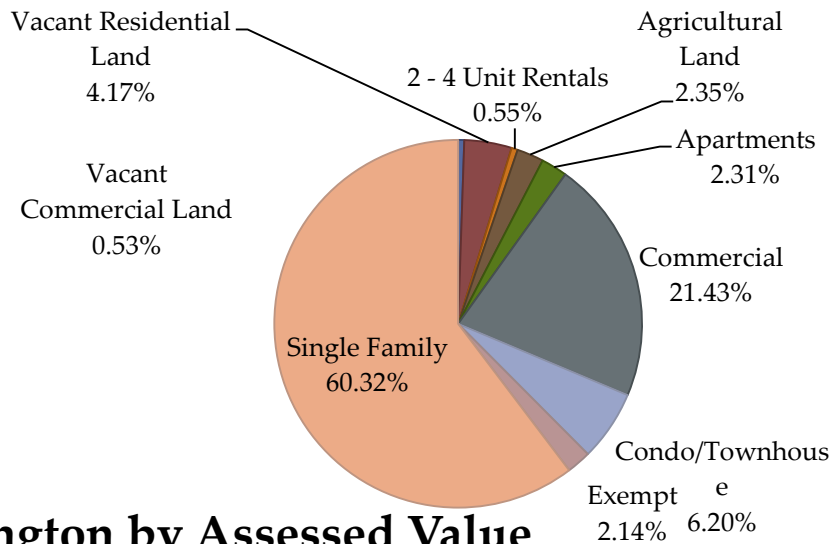


FARMINGTON

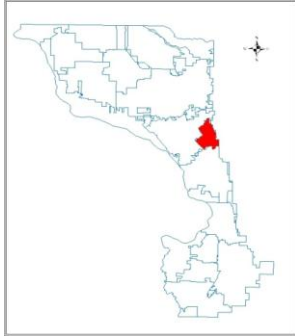
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Farmington by Parcel Count

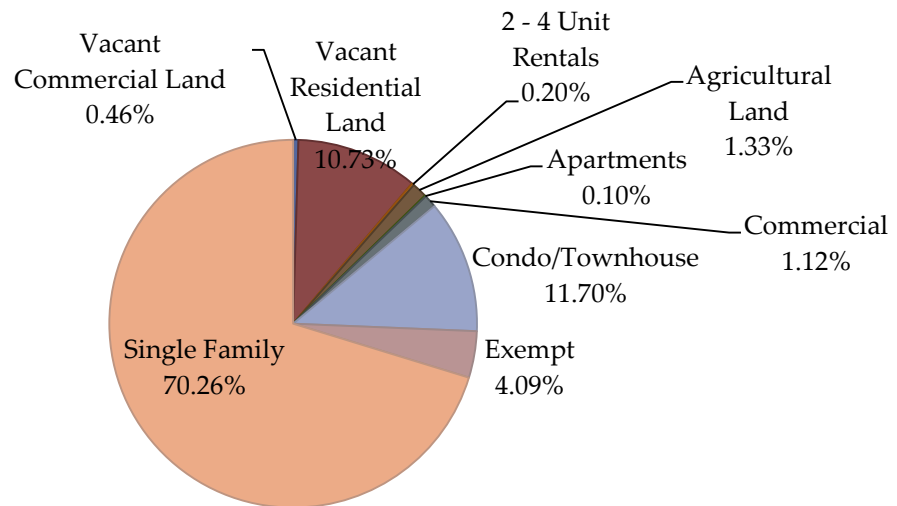


Farmington by Assessed Value

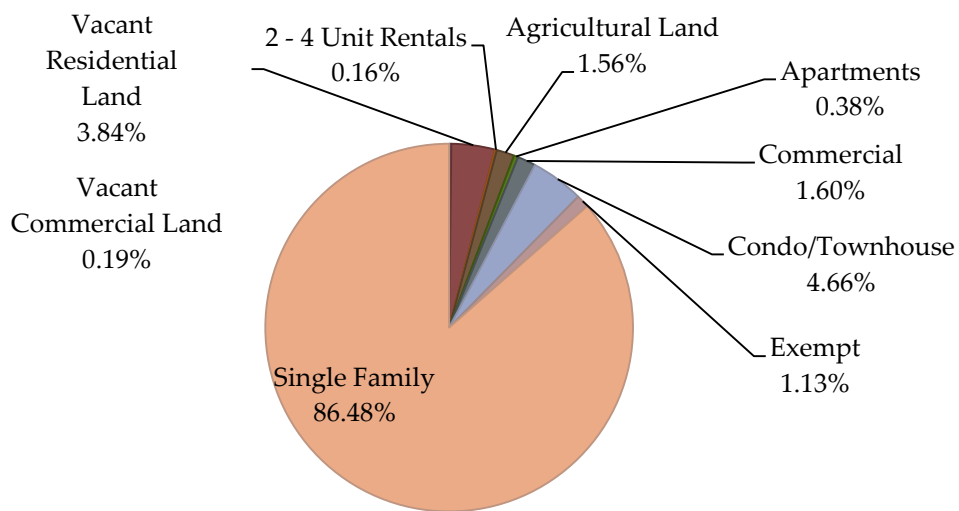


FRUIT HEIGHTS

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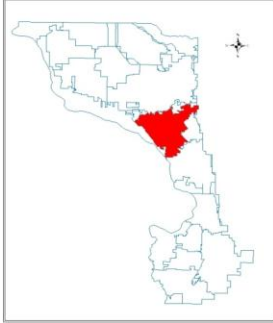


Fruit Heights by Parcel Count

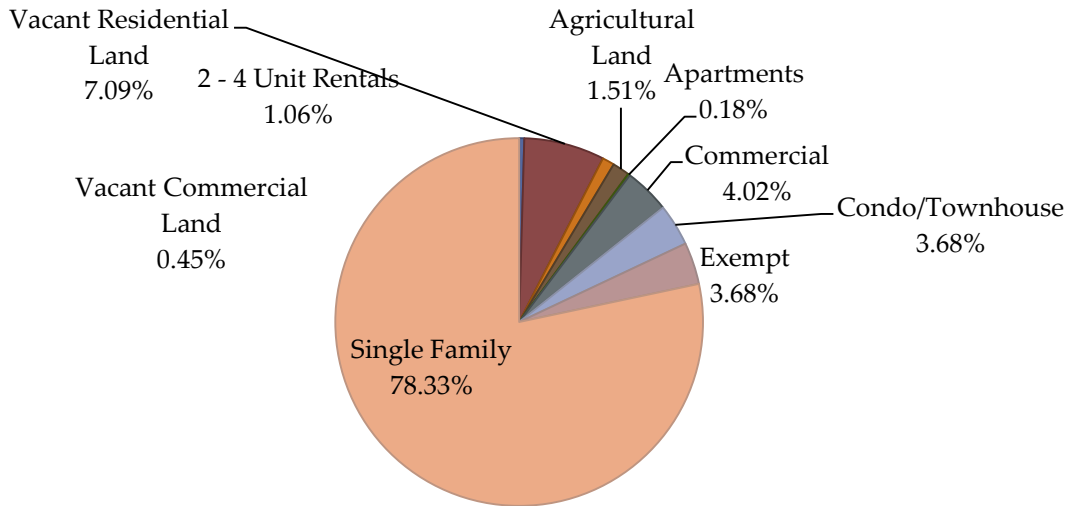


Fruit Heights by Assessed Value

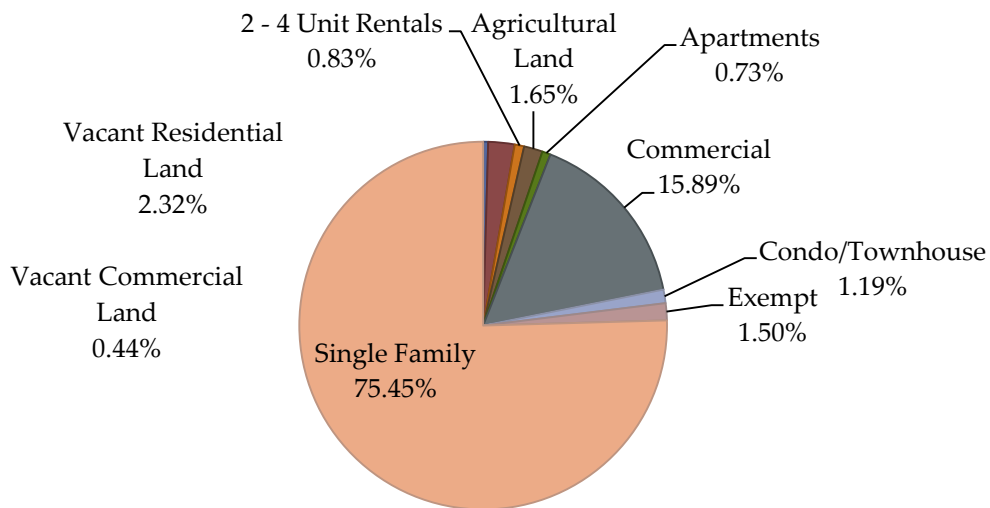
KAYSVILLE



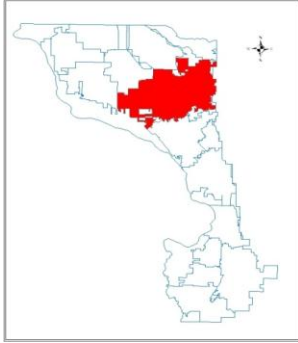
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Kaysville by Parcel Count

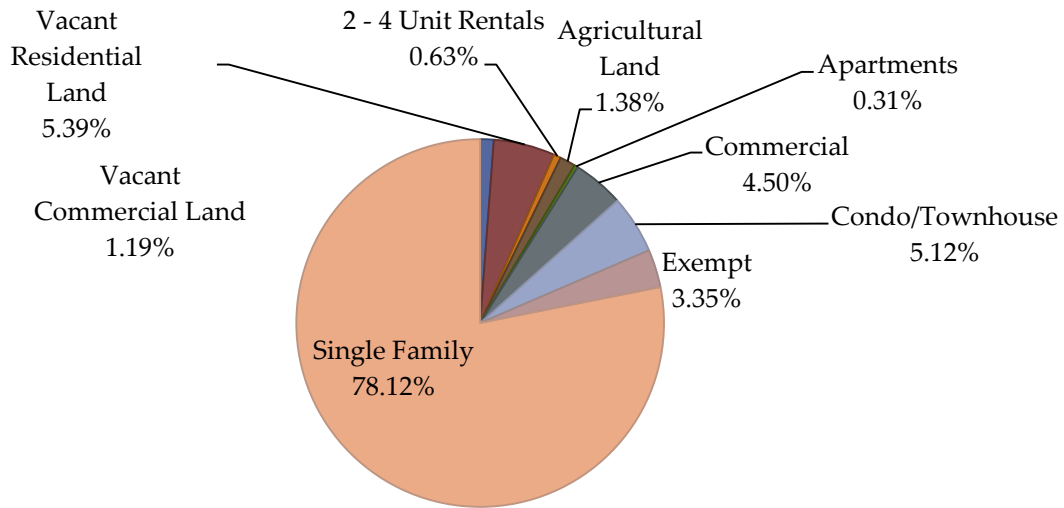


Kaysville by Assessed Value

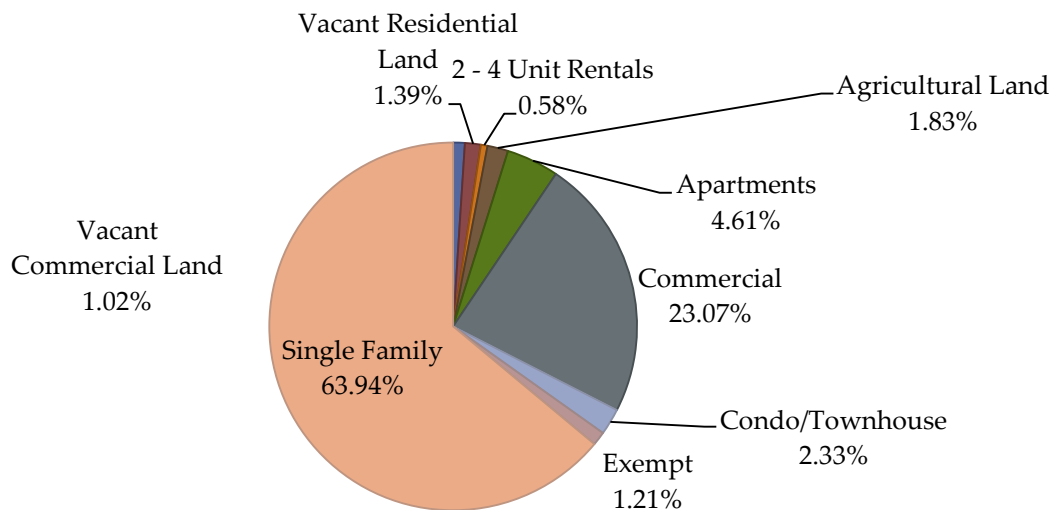


LAYTON

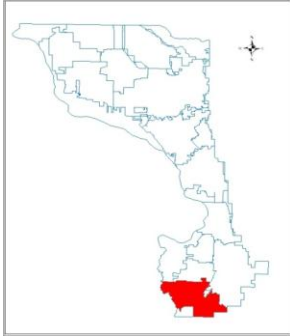
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Layton by Parcel Count

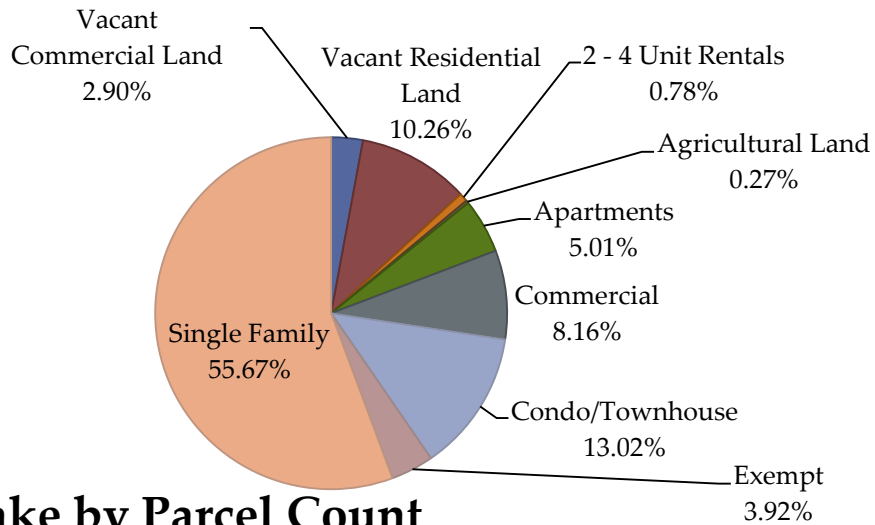


Layton by Assessed Value

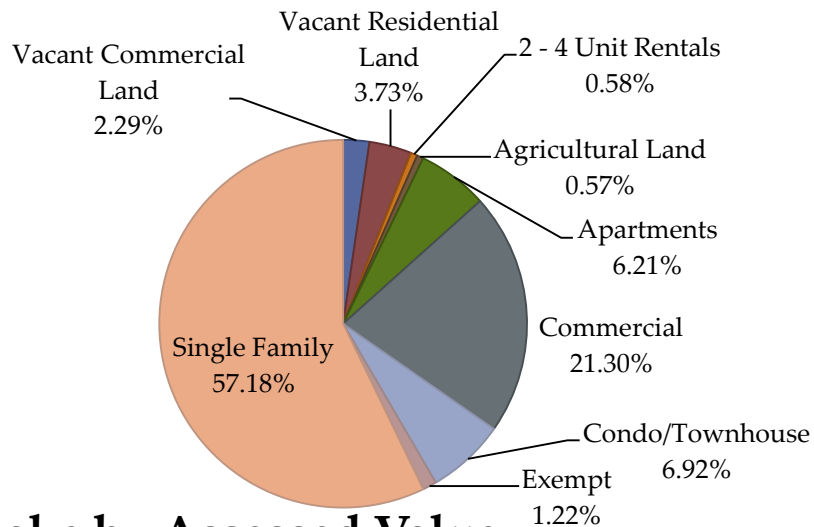


NORTH SALT LAKE

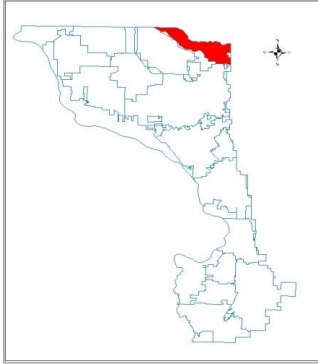
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North Salt Lake by Parcel Count

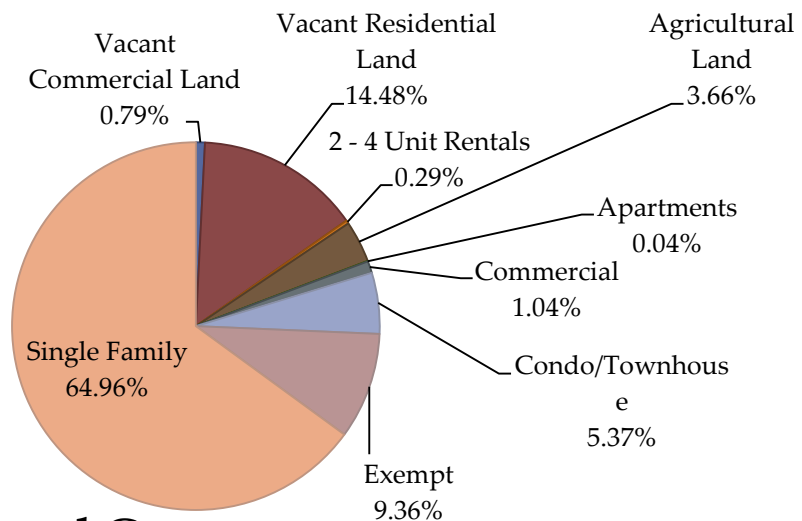


North Salt Lake by Assessed Value

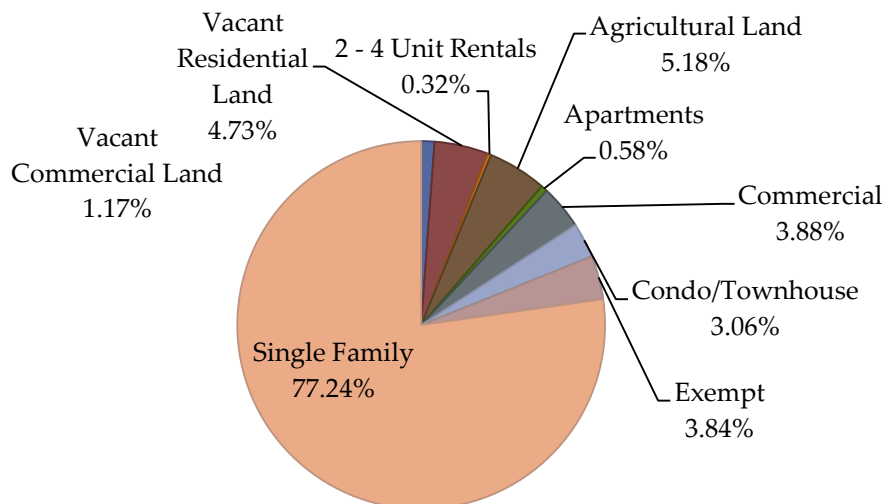


SOUTH WEBER

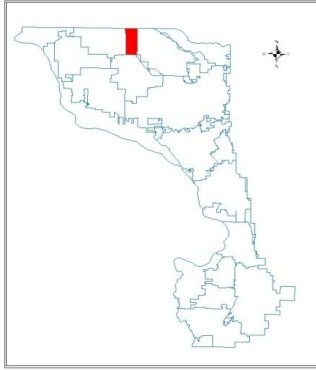
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South Weber by Parcel Count

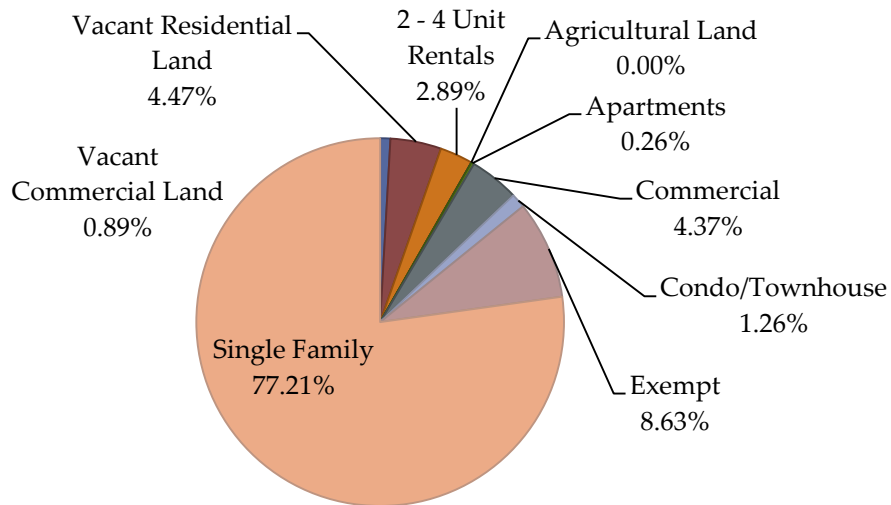


South Weber by Assessed Value

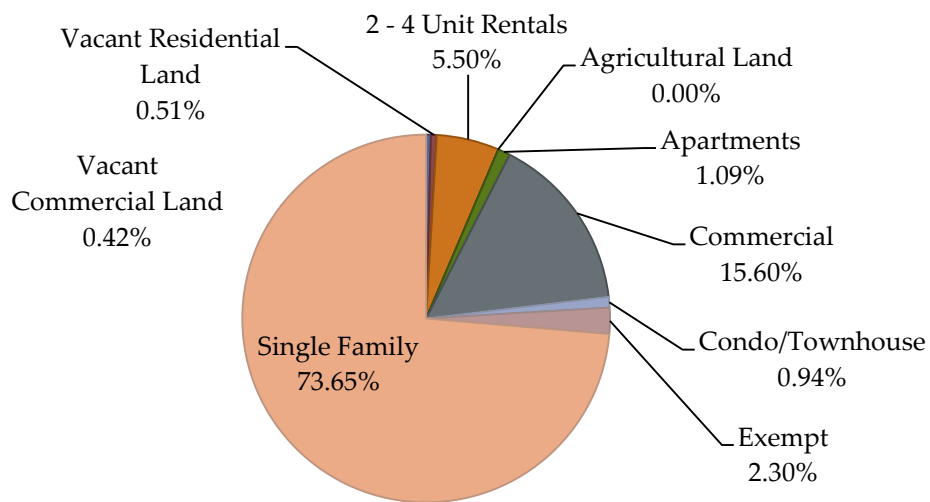


SUNSET

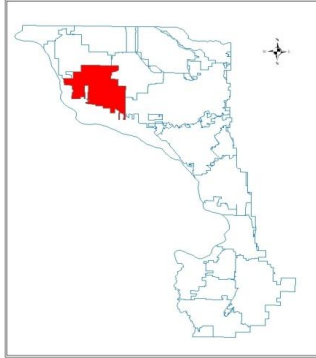
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Sunset by Parcel Count

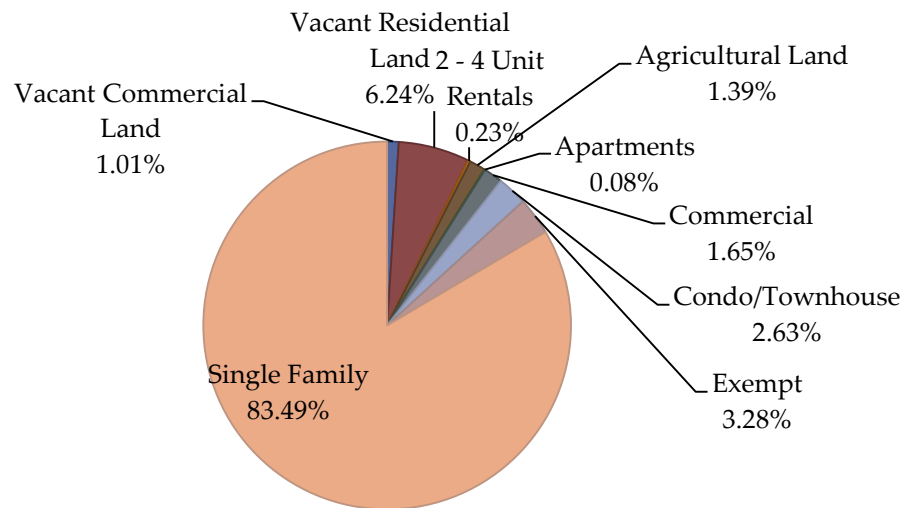


Sunset by Assessed Value

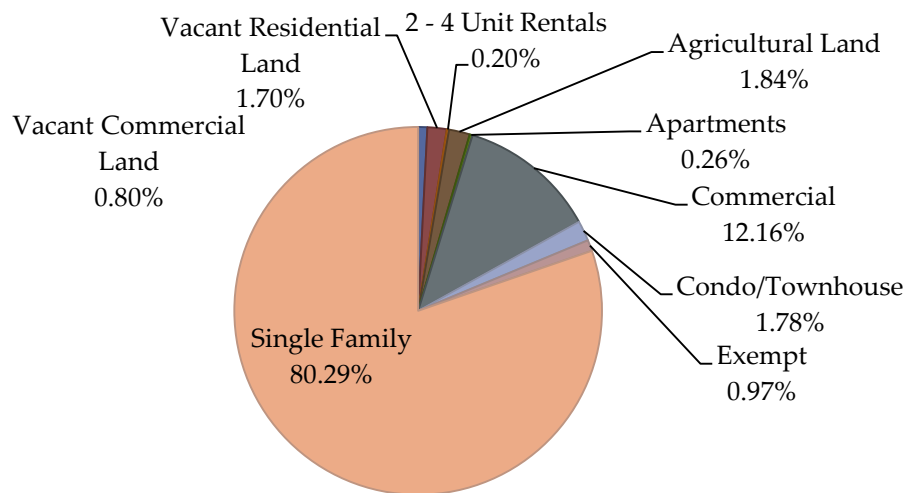


SYRACUSE

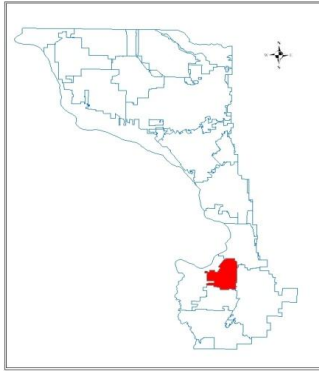
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Syracuse by Parcel Count

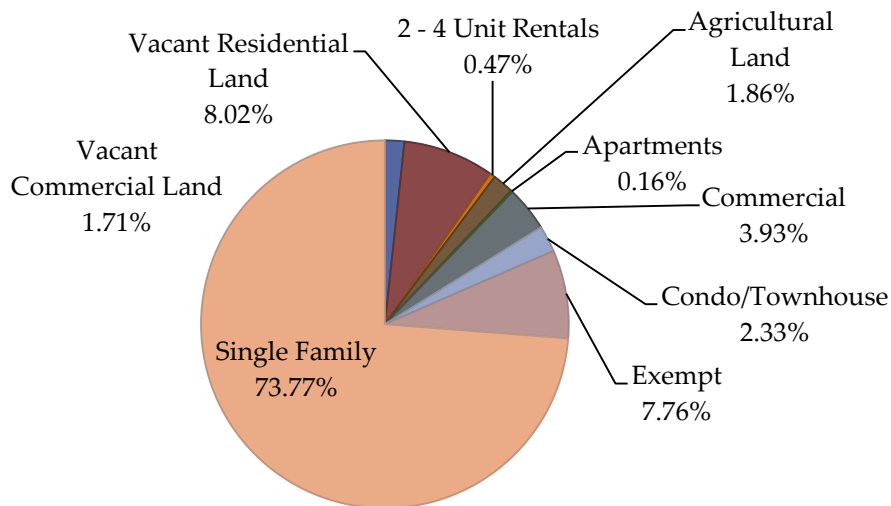


Syracuse by Assessed Value

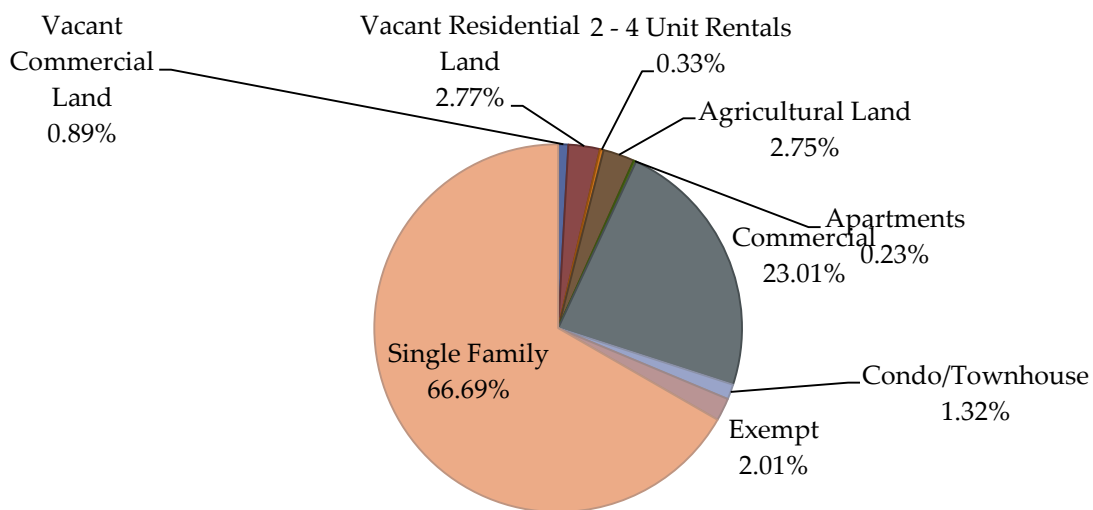


WEST BOUNTIFUL

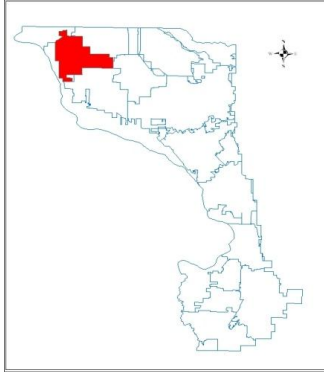
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West Bountiful by Parcel Count

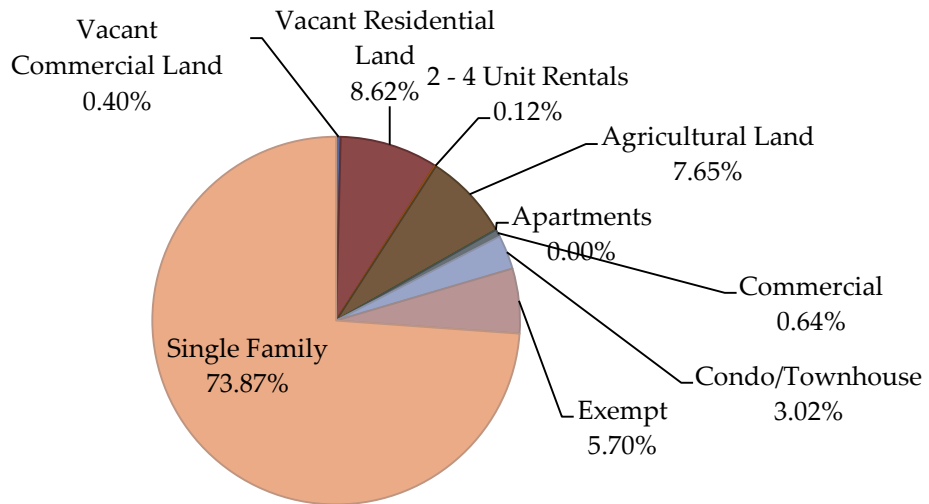


West Bountiful by Assessed Value

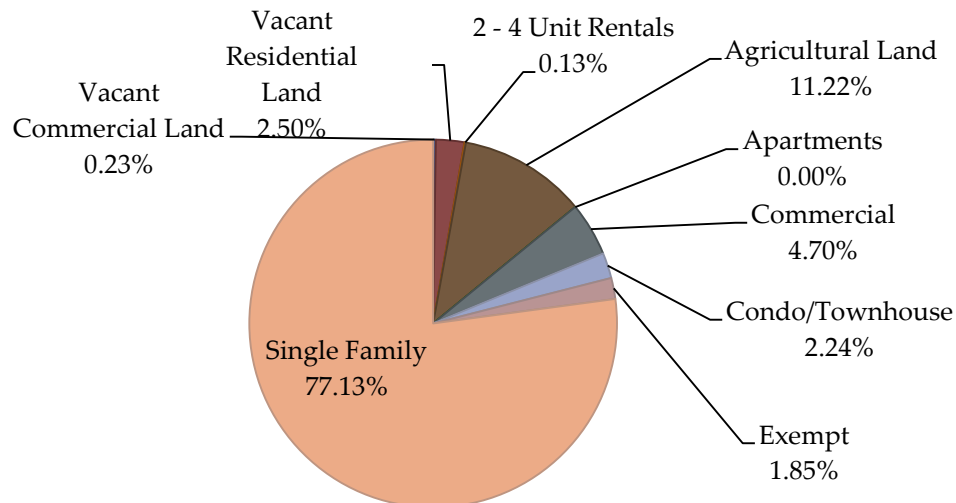


WEST POINT/HOOPER

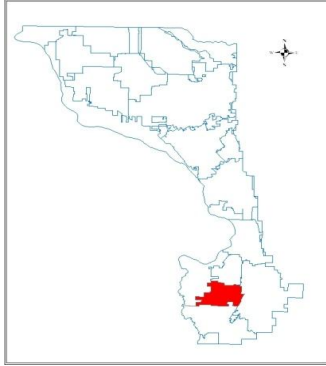
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West Point/Hooper by Parcel Count

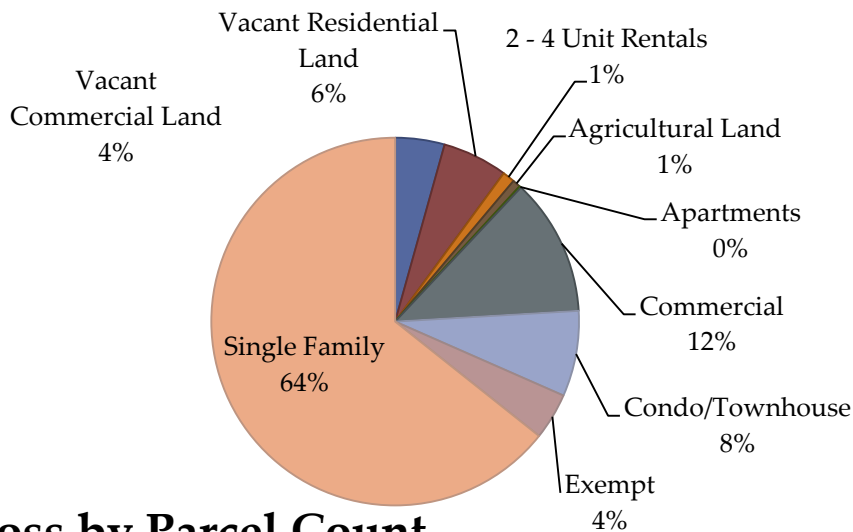


West Point/Hooper by Assessed Value

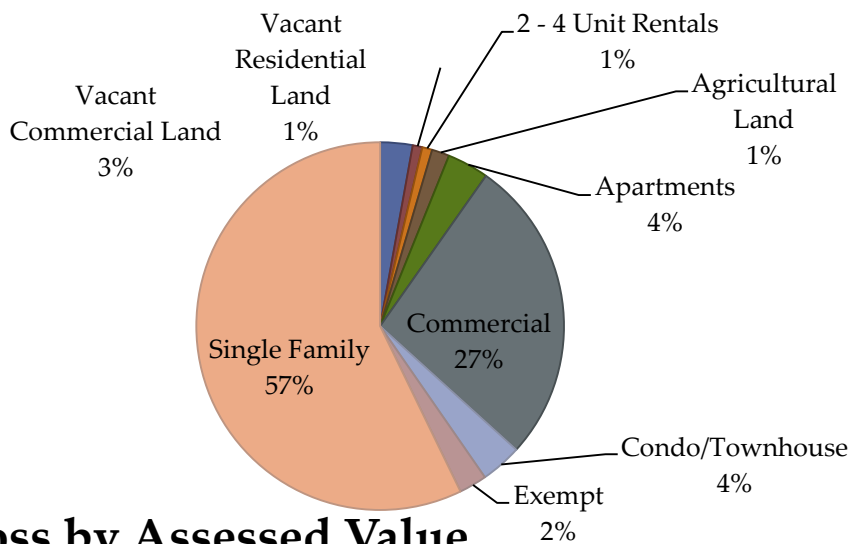


WOODS CROSS

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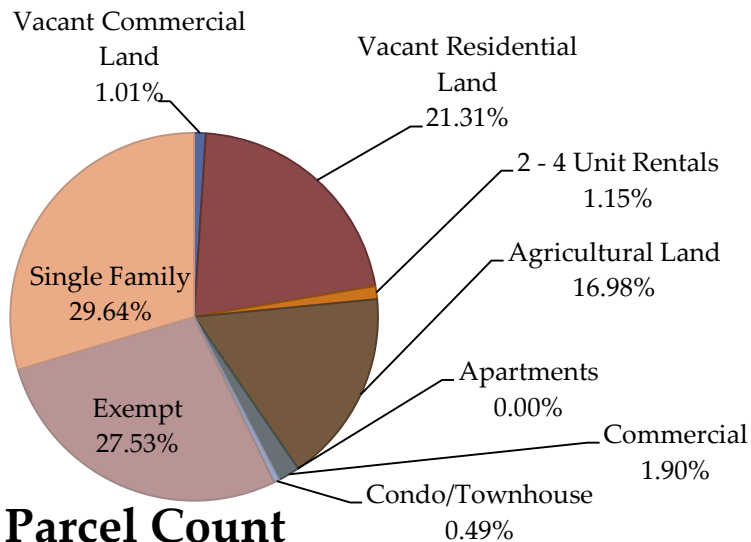
Woods Cross by Parcel Count



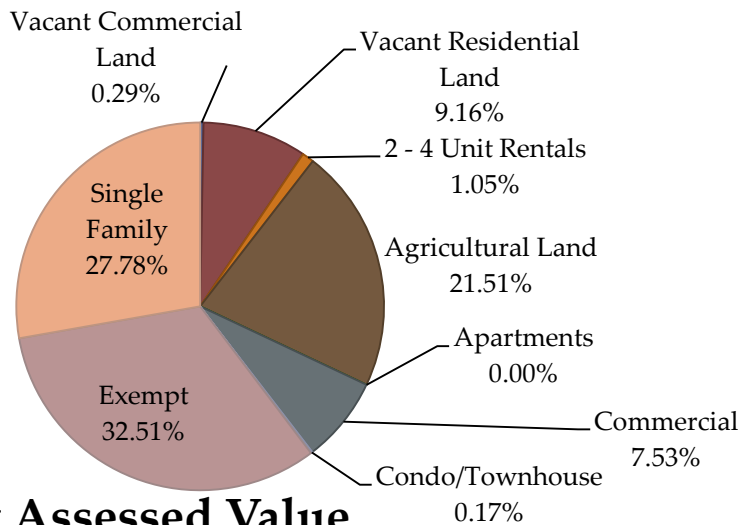
Woods Cross by Assessed Value

UNINCORPORATED

The following charts show the breakdown of real property, by parcel count and assessed value. Categories include: Single Family, Condo/Townhouses, Vacant Residential Land, Vacant Commercial Land, Agricultural Land, Commercial, Exempt, 2-4 Unit Rentals and Apartments.



Unincorporated by Parcel Count



Unincorporated by Assessed Value

(Various locations throughout Davis County)

Utah is the ninth most urban state in the nation with more than 88% of Utahans living in urban areas. Davis County is the smallest in land area but the third most populous in Utah. Davis County has 11.11% of Utah’s population. The 2011 population was approximately 312,603.¹ As of this publication, the 2013 statistics are not yet available.

In 2013 there were 151,430 persons employed in Davis County, and 6,341 persons unemployed. The unemployment rate was 4.2%. This number decreased from 5.0% in 2012.

Davis County **employment history:**

Year	Employment	Unemployment	Unemployment Rate
2013	151,430	6,341	4.2
2012	137,417	7,752	5.3
2011	134,583	8,943	6.2
2010	136,538	10,069	6.9
2009	141,663	4,832	3.3

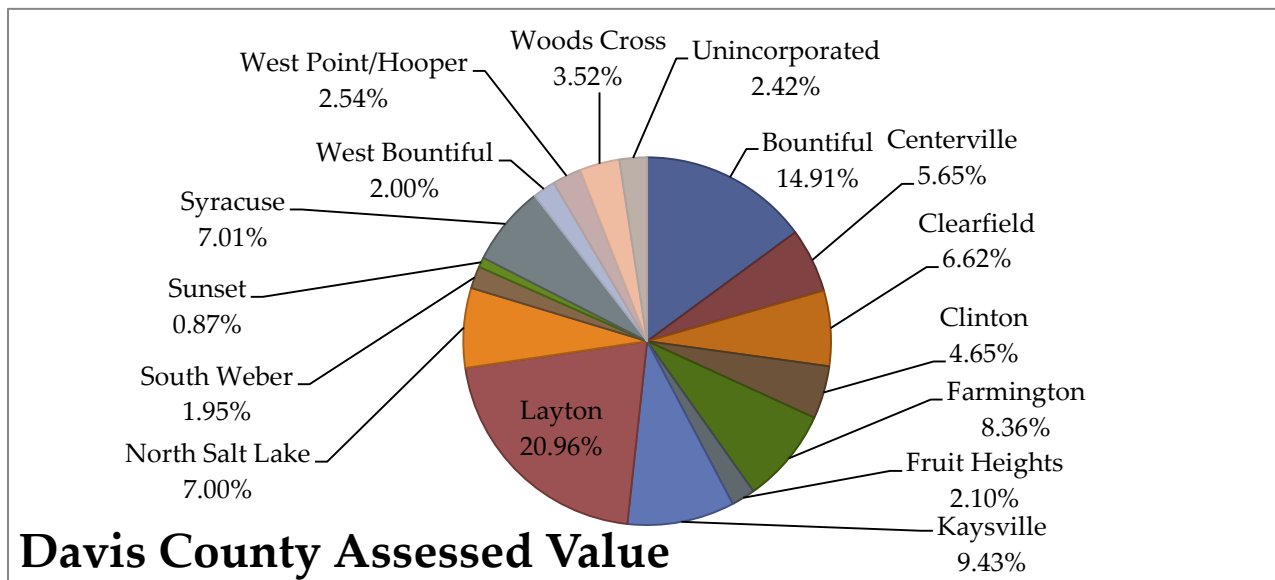
The 2013 **major employers** in Davis County were:

BUSINESS	EMPLOYEES
HILL AIR FORCE BASE	10000-14999
DAVIS COUNTY SCHOOL DISTRICT	7000-9999
LIFETIME PRODUCTS INC.	1000-1999
ATK SPACE SYSTEMS INC	1000-1999
WAL-MART	1000-1999
LAGOON	1000-1999
DAVIS COUNTY	1000-1999
SMITH’S DISTRIBUTION CENTER	500-999
SMITH’S FOOD AND DRUG	500-999
UTILITY TRAILER MANUFACTURING CO.	500-999
DAVIS HOSPITAL AND MEDICAL CENTER	500-999
MANAGEMENT & TRAINING CORP (JOB CORP)	500-999

¹ Information from Utah’s Department of Workforce Services

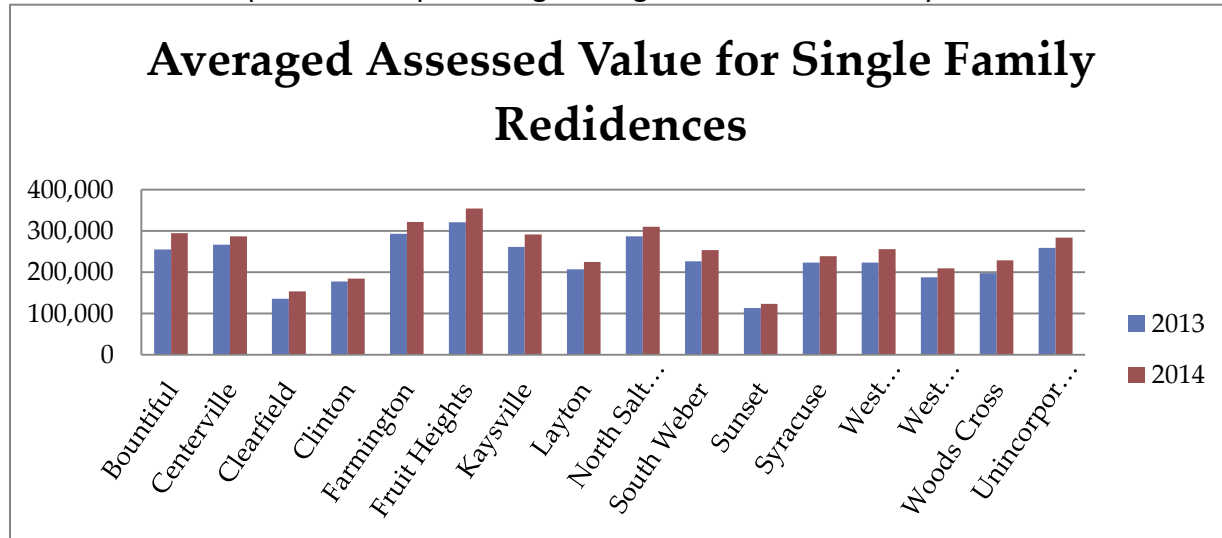
The following information is total city assessments. These values include Residential, Commercial, Industrial, Vacant Land and Exempt parcels.

City	2014 Assessment	%Total Assessment
Bountiful	4,238,812,214	14.91%
Centerville	1,605,356,123	5.65%
Clearfield	1,882,937,372	6.62%
Clinton	1,322,406,078	4.65%
Farmington	2,375,607,037	8.36%
Fruit Heights	596,949,313	2.10%
Kaysville	2,680,185,640	9.43%
Layton	5,957,097,639	20.96%
North Salt Lake	1,990,599,849	7.00%
South Weber	555,661,617	1.95%
Sunset	247,319,227	0.87%
Syracuse	1,993,239,286	7.01%
West Bountiful	568,619,252	2.00%
West Point/Hooper	721,134,572	2.54%
Woods Cross	1,001,019,892	3.52%
Unincorporated	689,198,287	2.42%
Total	28,426,143,398	100.00%



The following information represents the Average Assessed Value of Single Family Residential properties, broken down by city.

This information shows general trends in the market and includes New Growth. These trends should not be compared to the percentage change in individual January 1 assessed values.



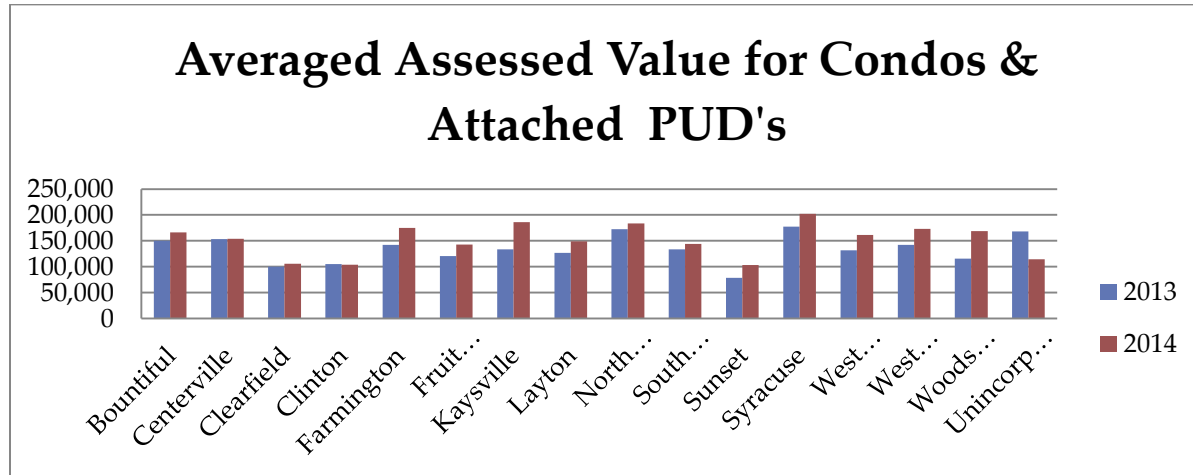
Single Family Residence

This chart shows the Average Assessment for Single Family Residences broken down by city.

City	Average 2013	Average 2014	% Change
Bountiful	255,214	294,740	15.49%
Centerville	266,401	286,812	7.66%
Clearfield	135,866	153,776	13.18%
Clinton	177,285	184,235	3.92%
Farmington	292,706	321,235	9.75%
Fruit Heights	321,114	354,383	10.36%
Kaysville	261,175	291,135	11.47%
Layton	206,937	224,744	8.60%
North Salt Lake	286,764	309,867	8.06%
South Weber	226,186	253,780	12.20%
Sunset	113,665	123,288	8.47%
Syracuse	223,311	238,519	6.81%
West Bountiful	223,071	255,523	14.55%
West Point/Hooper	187,428	209,362	11.70%
Woods Cross	198,117	228,941	15.56%
Unincorporated	258,636	284,025	9.82%
Total	227,117	250,898	10.47%

The following information represents the Average Assessed Value for Condo/Attached PUD's (Townhouses) breakdown per city. These values exclude vacant land. Not all cities had Condos/Attached PUD (Townhouses).

This information shows general trends in the market. However, these trends should not be compared to the percentage change in individual January 1 assessed values.

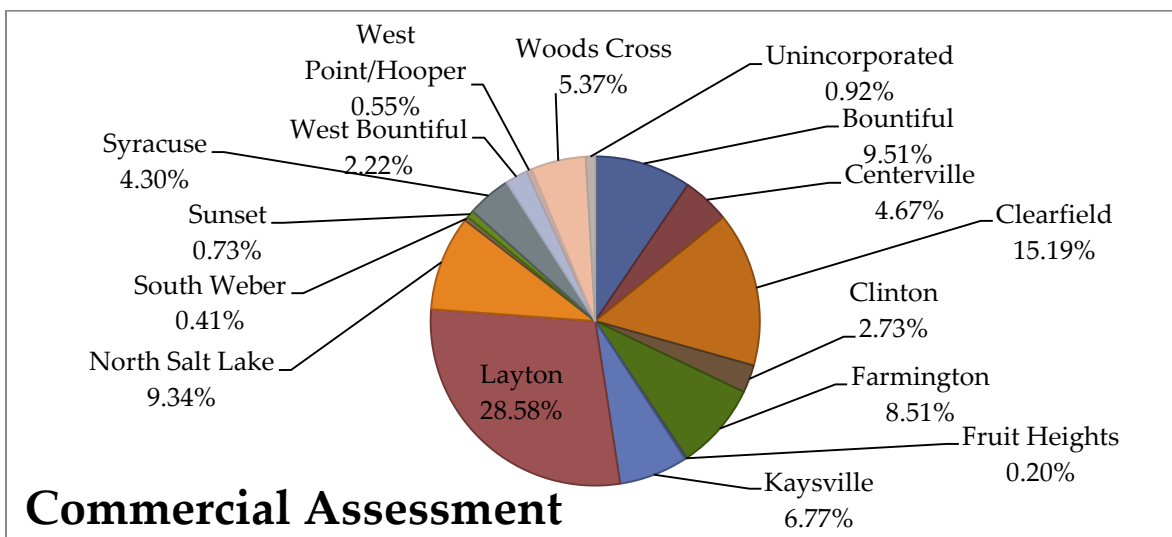


City	Average 2013	Average 2014	% Change
Bountiful	150,246	166,268	10.66%
Centerville	153,318	153,688	0.24%
Clearfield	99,848	105,790	5.95%
Clinton	104,752	103,812	-0.90%
Farmington	142,371	175,046	22.95%
Fruit Heights	120,546	142,820	18.48%
Kaysville	133,623	185,975	39.18%
Layton	126,578	149,162	17.84%
North Salt Lake	172,233	183,890	6.77%
South Weber	133,454	144,276	8.11%
Sunset	78,278	103,077	31.68%
Syracuse	177,202	202,427	14.24%
West Bountiful	131,333	161,389	22.89%
West Point/Hooper	142,014	172,991	21.81%
Woods Cross	115,688	168,762	45.88%
Unincorporated	168,184	114,105	-32.15%
Total	134,354	152,092	13.20%

The following information represents the Commercial/Industrial breakdown per city. These values include commercial vacant land and apartments.

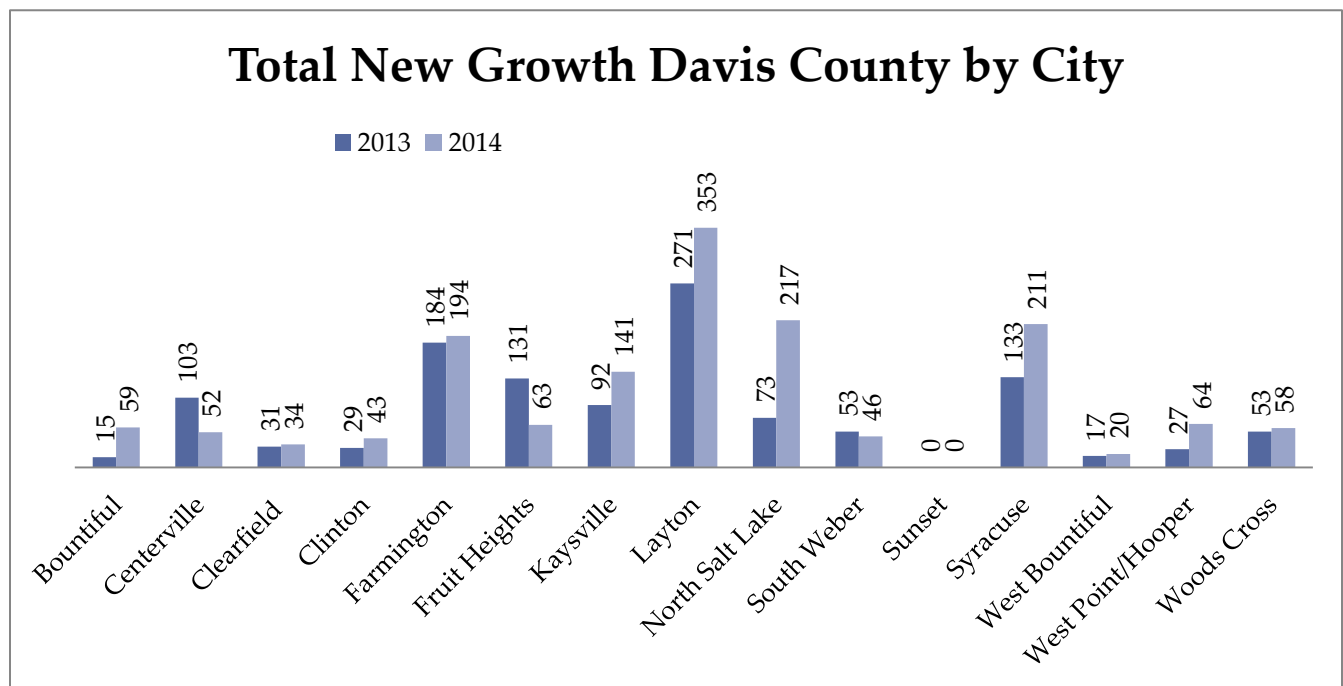
This information compares total assessed commercial property values by city. This includes apartments, but not duplexes, triplexes or fourplexes.

City	Assessed Value	% of Commercial Assessment
Bountiful	533,362,115	9.51%
Centerville	261,852,364	4.67%
Clearfield	852,216,818	15.19%
Clinton	153,303,835	2.73%
Farmington	477,525,459	8.51%
Fruit Heights	11,148,089	0.20%
Kaysville	379,628,963	6.77%
Layton	1,603,462,728	28.58%
North Salt Lake	523,781,926	9.34%
South Weber	23,218,558	0.41%
Sunset	40,990,752	0.73%
Syracuse	241,485,732	4.30%
West Bountiful	124,800,715	2.22%
West Point/Hooper	30,862,565	0.55%
Woods Cross	301,407,353	5.37%
Unincorporated	51,721,051	0.92%
Total	5,610,769,023	100.00%

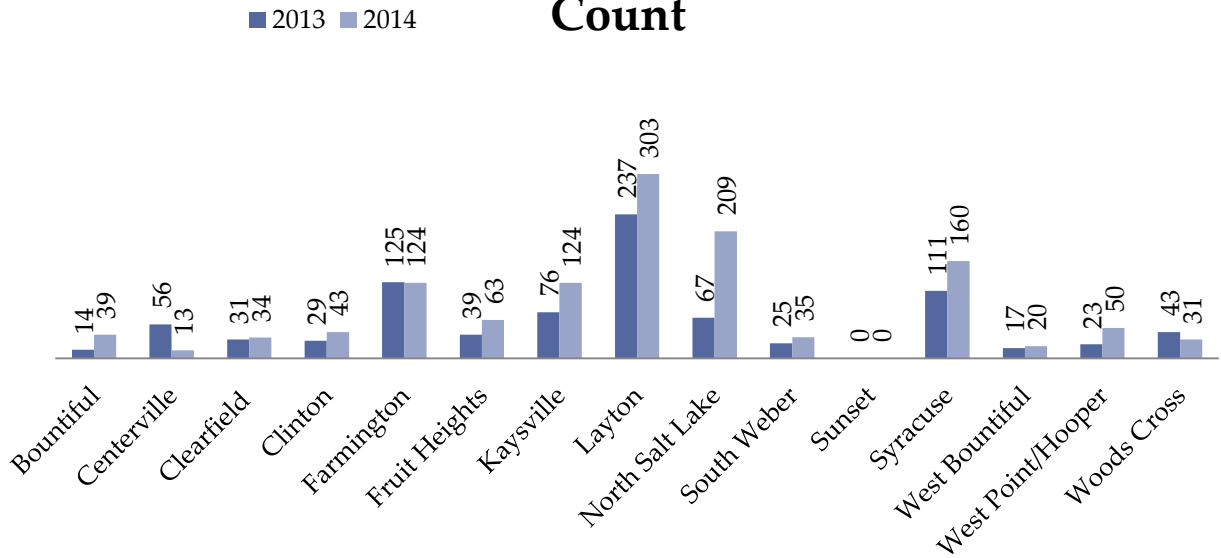


The Assessor's Office tracks the new growth in the county. This data summarizes the number of new residential buildings in each city. This data does not include additions, finished basements, decks, etc.

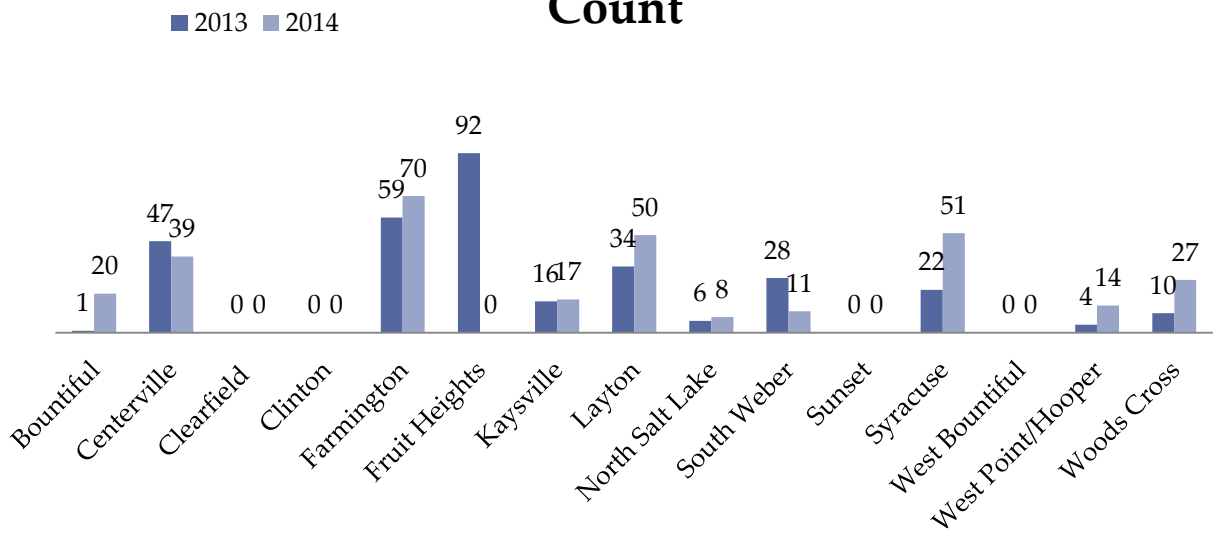
City	2012 Total Built	2013 Total Built	2012 Single Family Residential	2013 Single Family Residential	2012 Condo/Attached PUD (Townhouse)	2013 Condo/Attached PUD (Townhouse)
Bountiful	15	59	14	39	1	20
Centerville	103	52	56	13	47	39
Clearfield	31	34	31	34	0	0
Clinton	29	43	29	43	0	0
Farmington	184	194	125	124	59	70
Fruit Heights	131	63	39	63	92	0
Kaysville	92	141	76	124	16	17
Layton	271	353	237	303	34	50
North Salt Lake	73	217	67	209	6	8
South Weber	53	46	25	35	28	11
Sunset	0	0	0	0	0	0
Syracuse	133	211	111	160	22	51
West Bountiful	17	20	17	20	0	0
West Point/Hooper	27	64	23	50	4	14
Woods Cross	53	58	43	31	10	27
Total	1212	1559	893	1252	319	307



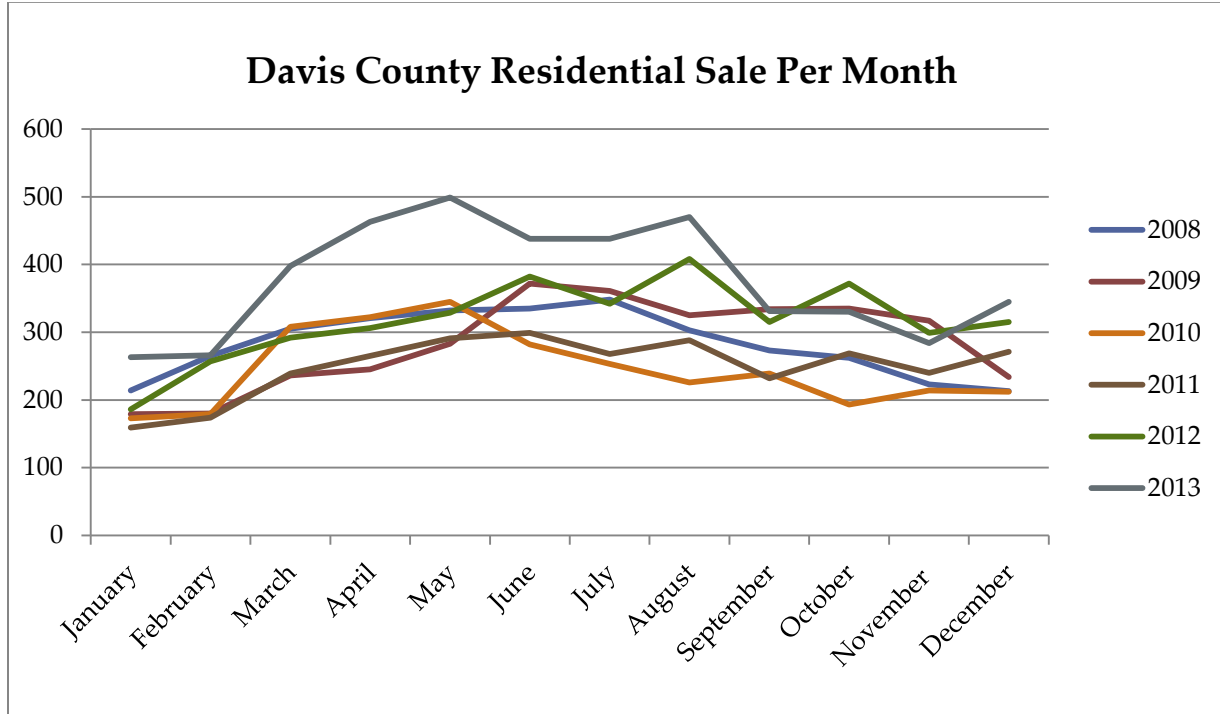
New Growth of Single Family Homes by Count



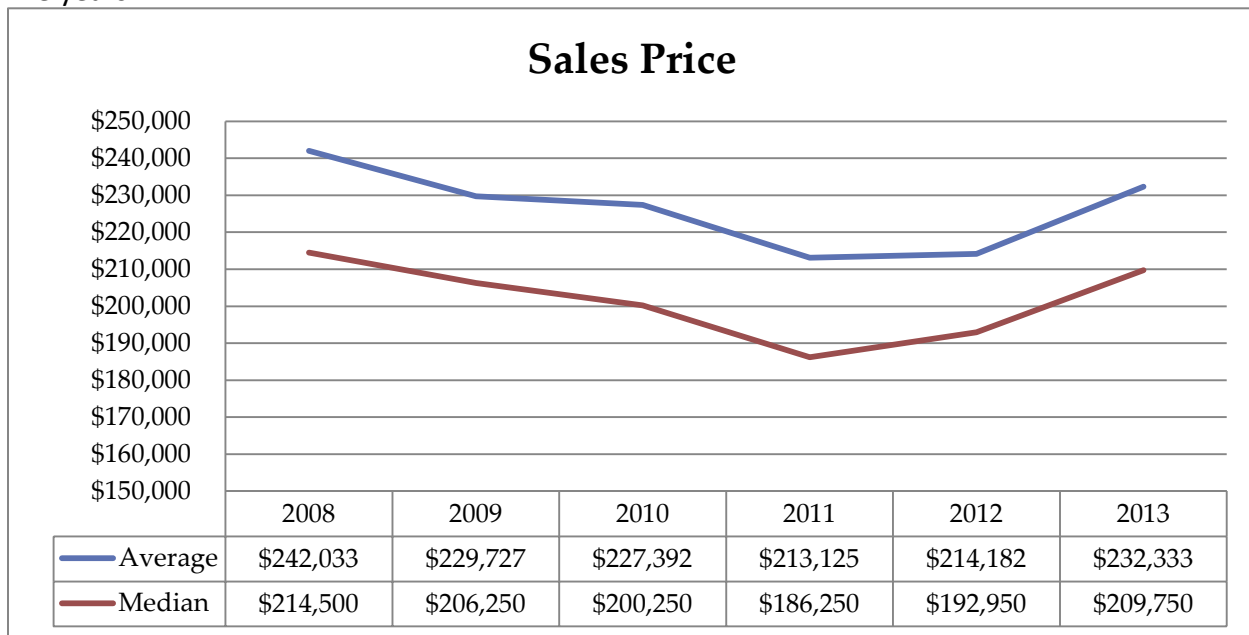
New Growth of Condos & Townhomes by Count



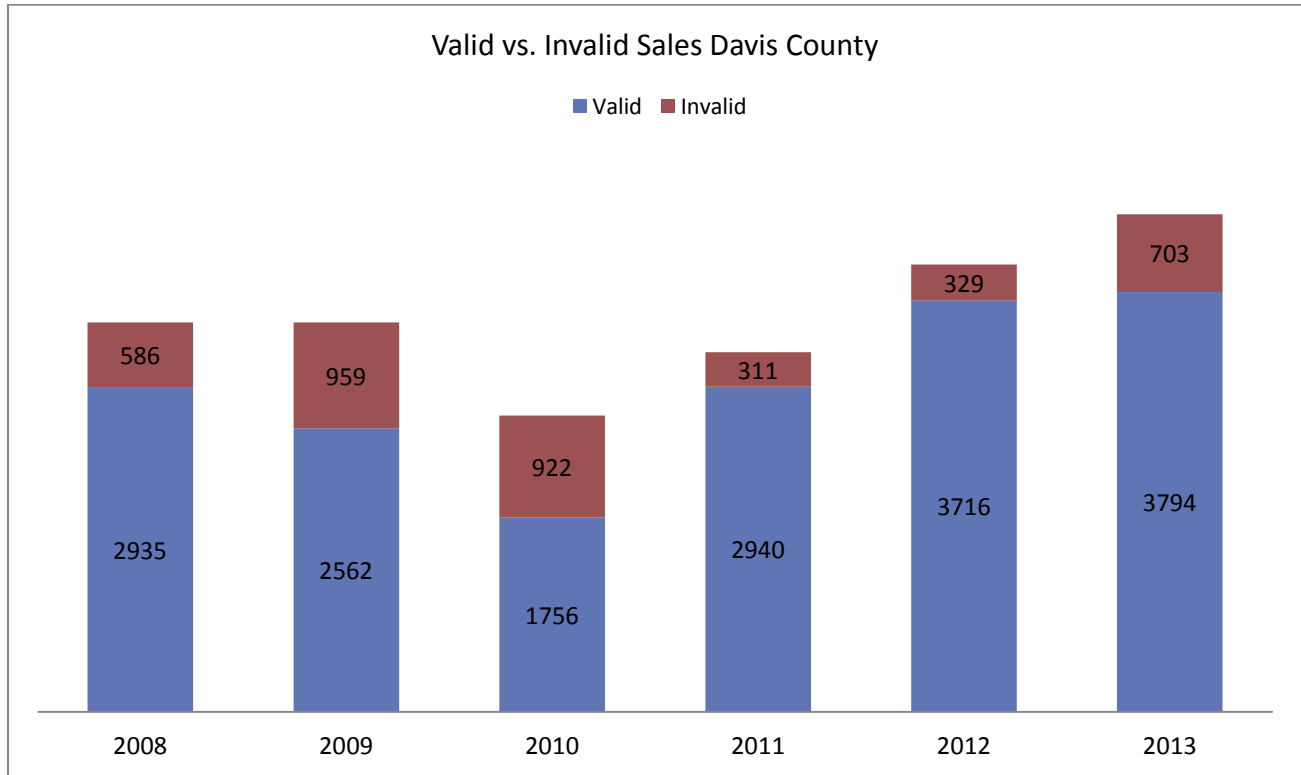
The following chart show a comparison of the number of residences (not vacant land) sold in Davis County over the past five years.



This Sales Price chart compares the Median Sales Price to the Average Sales Price for the past five years.

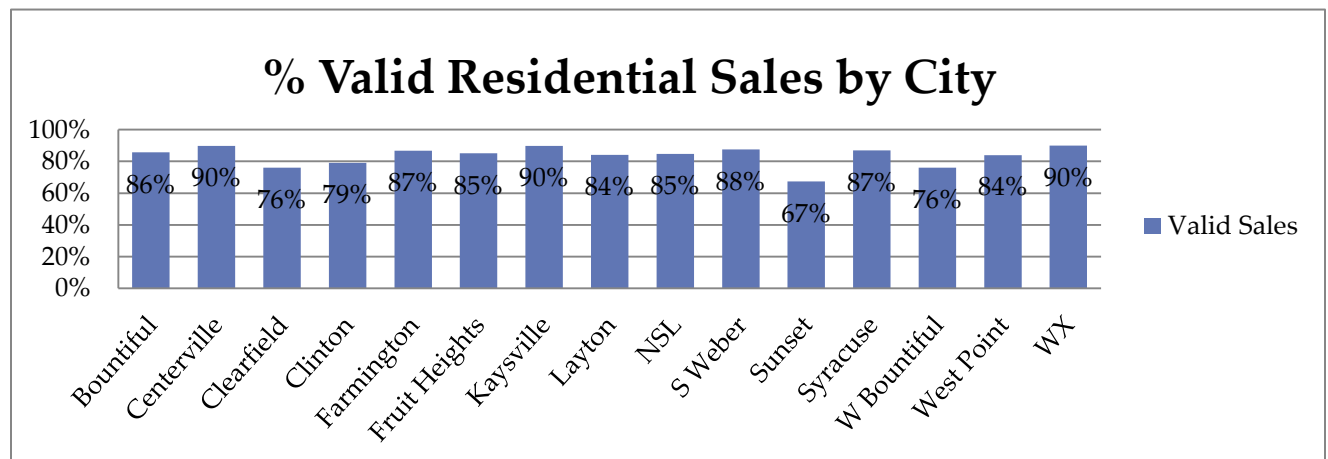


Assessed values are derived from the market. This is accomplished by analyzing sales from the previous year. Each month, the sales are reviewed and verified. Homes that sold under distress are non-arm's length transactions and coded as "invalid" sales. There are many reasons for distress, the most common being: divorce, death, selling personal property with the home, family selling to family, etc. Foreclosure, short sale, and government sales may or may not be considered "valid" in today's market.



The following chart shows the 2013 residential sales per city broken down by validity. Further details in this chart give a count as to the number of Bank Owned, Government, Short Sale and Other, sales there were in each city. Because of changes in the market, these sales are not necessarily considered invalid. Government sales are any sales where the government was involved in the transaction, like a HUD home. Short sales are sales that have a notice of default filed, but foreclosure proceedings have not begun. Bank Owned sales are foreclosed properties now owned by the bank. Other sales include homes sold under market value due to divorce, death or other reasons, ie. personal property in the sales, sale between family members, etc.

City	# Sales	# Valid	# Invalid	# Bank Own	# Gov.	# Other	# Short	% Valid
Bountiful	519	445	74	12	22	11	29	86%
Centerville	206	185	21	2	6	3	10	90%
Clearfield	371	282	89	5	33	14	37	76%
Clinton	353	279	74	3	22	8	41	79%
Farmington	304	264	40	5	4	10	21	87%
Fruit Heights	81	69	12	2	2	2	6	85%
Kaysville	354	318	36	5	10	3	18	90%
Layton	1052	886	166	12	47	21	86	84%
NSL	335	284	51	5	18	3	25	85%
S Weber	80	70	10	1	3	1	5	88%
Sunset	86	58	28	3	9	3	13	67%
Syracuse	404	351	53	4	16	6	27	87%
W Bountiful	46	35	11	3	3	2	3	76%
West Point	125	105	20	1	9	3	7	84%
WX	181	163	18	2	4	4	8	90%
Total	4497	3794	703	65	208	94	336	84%



When an appeal is filed, only the property value can be appealed, the actual tax on the property cannot be appealed. These rates are set by the different taxing entities (school board, county, city, water district, etc).

Valuation notices are mailed around July 23. The deadline to file an appeal is either 45 days after the notice is mailed or September 15th, whichever is later. The deadline is displayed on the valuation notice.

Evidence of value is needed, along with an application, when submitting an appeal. There are several items of evidence that can be submitted.

Comparable Sales – Sales dated near the lien date of January 1st that are located near the subject property with similar characteristics are best. Submitting 3 homes that sold 2 years ago, located 5 miles away, which were bank owned properties are not considered good evidence. The question that should be asked when looking for sales is, “Would the comparable properties compete against my property if both were for sale.”

Purchase/Refinance – If a home was purchased or refinanced within 12 months of the lien date, January 1st, a settlement statement or appraisal is acceptable evidence.

Income – If the property in question is an income producing property, income and expense records would be appropriate evidence.

Factual Error – If the information on the property is incorrect, for example, a home is stated in the county records as larger than actual size, or noted that it has finished basement when in actuality it does not, supply evidence of the error. NOTE: Single family residences are measured by the outside walls not the inside. Though you can't live inside the walls they are necessary for the structure to stand. National appraisal standards direct appraisers to measure from the outside. Condo's are measured by interior measurements.

When the county receives an appeal, it is reviewed by the Tax Administration Department. If there isn't enough evidence or the evidence isn't applicable, the taxpayer has 20 days to respond with sufficient evidence. If the evidence justifies a change to the market value a change will be made. Either way, a letter is sent to the taxpayer.

If the taxpayer is unsatisfied with the result, a hearing can be scheduled with the Board of Equalization (BOE). There is a 20 day window from the date of the market review letter to file for a hearing. A hearing is an informal meeting where both the taxpayer and an appraiser from the Assessor's Office present their evidence. The hearings are presided over by an independent hearing officer. This is usually a local appraiser who is not a full time employee of Davis County; they are hired by the Tax Administration on a contract basis.

If both the appellant and the county accept the BOE decision, the process ends. If either the appellant or the county disagrees with the decision from the BOE, a request can be made for the process to go to the Utah State Tax Commission. This request must be made within 30 days from the date of the BOE decision letter.

Year	Total Appeals	County Hearings	State Hearings
2008	5996	679	75
2009	4144	690	117
2010	4065	474	122
2011	2019	165	20
2012	1570	81	31
2013	1116	116	12

*In 2009 there was an increase in developers appealing whole subdivisions. Though multiple lots are appealed, only one hearing is conducted for the whole subdivision.

Year	Total Appeals	Approved Reduction	Appeal Denied	Appeal Withdrawn	Waiting on State Hearings
2008	5996	4598	1367	24	0
2009	4144	3156	900	29	0
2010	4065	3179	748	22	0
2011	2019	1325	662	14	0
2012	1570	1392	137	10	10
2013	1116	875	225	7	10

Due to the complexity of some appeals and the backlog at the State, it may take several months to schedule a hearing and several more months to get a decision back from the State.

Waiting on State Hearing	Year	State Ordered Value Change	County BOE Decision Upheld	Appellant Withdrew State Appeal	State Dismissed Appeal	State Appeal Outstanding
118	2010	18	19	79	2	0
20	2011	14	2	0	1	0
31	2012	4	8	4	3	10
12	2013		1	1		10

The Utah Farmland Assessment Act (FAA, also called the Greenbelt Act) allows qualifying agricultural property to be assessed and taxed based upon its productive capability instead of the prevailing market value. This unique method of assessment is vital to agricultural operations in close proximity to expanding urban areas, where taxing agricultural property at market value could make farming operations economically prohibitive.

FAA land is classified according to its capability of producing crops or forage. Capability is dependent upon soil type, topography, availability of irrigation water, growing season, and other factors. All agricultural land in the county is based on SCS Soil Surveys and guidelines provided by the Tax Commission. The general classifications of agricultural land are Irrigated, Dry land, Grazing land, Orchard, and Meadow. If you disagree with your land classification, you can appeal to your county board of equalization for reclassification.

For the 2014 assessment, there were 1728 parcels in Greenbelt, equaling 21,767 acres.

The following chart shows the number of Acres per Land Class and their respective Greenbelt Values.

Class	Acres	GB Value
Dryland	311	\$121,382
Graze	11,147	\$163,056
Irrigated	8,108	\$6,001,386
Meadow	297	\$81,367
Non-Production	1,774	\$17,419
Orchard	130	\$81,729
Total	21,767	\$6,466,340

When land becomes ineligible for farmland assessment (such as when it is developed or goes into non-use), the owner becomes subject to what is known as a “rollback” tax. The rollback tax is the difference between the taxes paid while in greenbelt and the taxes which would have been paid had the property been assessed at market value. In determining the amount of rollback tax due, a maximum of five years will be applied to determine the tax amount.

According to the Utah Constitution, by May 1 the following properties are to be assessed at 100% of Fair Market Value, as valued on January 1:

- Property operating as a unit across state and county boundaries
- All properties of public utilities
- All operating property of an airline, air charter service and air contract services
- All geothermal fluids and geothermal resources
- All mines and mining claims
- All machinery used in mining, all property or surface improvements upon or appurtenant to mining claims

Because of the complexity of these properties, and the fact that some cross county or state lines, the Utah State Property Tax Division values these properties. After the State assesses these properties, the County Treasure bills and collects the taxes.

The following chart shows the dollar amount that was assessed for Centrally Assessed properties.

Tax Year	Values Before Appeals	Values After Appeals
2009	\$412,551,226	\$398,673,326
2010	\$493,463,739	\$484,148,727
2011	\$485,492,132	\$472,147,824
2012	\$502,545,497	\$487,682,247
2013	\$537,485,791	\$523,398,238
2014	\$514,602,568	\$514,602,568

*Pending appeals; subject to value changes.

The Personal Property Division of the Assessor's Office consists of one Supervisor/Personal Property Appraiser, three Personal Property Appraisers and two Office Specialists. They work to make sure that all non-exempt tangible personal property is valued and assessed annually.

Taxable personal property is primarily that which is used in the operation of a business, mobile and manufactured (Mfg) homes in communities where the land beneath the Mfg/mobile home has different ownership than the home, and motor vehicles registered with the Department of Motor Vehicles.

The Personal Property Division is responsible to value all motor homes, boats 31 feet or longer in length, and commercial trucks and trailers. They also manage inventory lists for dealerships that have value-based vehicles. The DMV collects the County's portion of all motor vehicle fees/taxes and forwards those funds to the County.

All Personal Property tax is collected and apportioned to the county, cities, school districts, and other taxing entities to pay for local governmental services in the same manner as real property tax.

Personal Property values, like Real Property values, are based on a January 1 tax lien date. The chart below represents the 2013 Personal Property Tax values as 2014 totals are not yet available.

City	Tax Charge Value	Tax	Tax Paid
Bountiful	63,387,068.00	888,220.99	829,193.92
Centerville	43,865,666.00	611,880.32	575,856.87
Clearfield	287,319,289.00	4,685,602.98	4,613,850.25
Unincorporated	1,718,596.00	25,505.68	24,265.84
Clinton	21,858,387.00	325,951.78	297,522.58
Farmington	41,303,313.00	613,206.74	587,503.18
Fruit Heights	2,787,363.00	39,983.60	33,594.13
Unincorporated	5,640.00	80.87	80.87
Kaysville	32,790,475.00	439,522.51	409,037.29
Layton	194,515,942.00	2,942,054.66	2,820,110.28
North Salt Lake	203,019,091.00	2,926,644.65	2,877,119.17
South Weber	3,475,240.00	48,396.17	47,601.97
Sunset	3,225,641.00	50,103.92	40,686.57
Syracuse	22,728,797.00	338,048.55	298,988.31
West Bountiful	203,006,865.00	2,991,386.26	2,981,252.31
West Point	3,353,494.00	52,378.54	41,408.85
Woods Cross	63,171,619.00	875,712.65	860,841.44
Unincorporated	437,248,458.00	5,977,449.27	5,881,915.07
Totals:	1,628,780,944.00	23,832,130.14	23,220,828.90

January 1 – All property is valued as it existed on January 1, including motor vehicles, personal property, and real property.

First week in January – Motor vehicle inventory lists are due from automobile dealers.

February – Personal Property statements are mailed out. There is a 60 day appeal period from date of mailing.

February – Mobile Home/Mfg Home bills are mailed out. Taxes are due 30 days after mailing. There is a 30 day appeal period from date of mailing.

May 1 – FAA/Greenbelt applications must be filed.

May 15 – Personal Property Statements are due.

May 22 – Real Property rolls close.

July 22-31 – Real Property Valuation notices are mailed.

August – Appeals to the Board of Equalization for real property are accepted for 30 days from the original date of mailing of Property Value notices, or September 15, which ever date is later.

October 30 – Real Property tax notices are mailed.

November 30 – Real Property taxes are due to the County Treasurer and become delinquent after November 30. Partial payments may be made anytime throughout the year.