

OFFICE OF THE ASSESSOR

Annual Assessment Summary Report

Dennis Yarrington, Assessor



2013

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.

Personal property taxes (business equipment): I previously instituted a time and money-saving exempt filing method for the majority of businesses who report annually to the Assessor's office for personal property taxes. The **one page** abbreviated form and application for exemption will be mailed in January of 2014 to county business owners **who filed at least once & were under the new 2014 exempt limit (\$10,000) for the previous 2013 year**. In numbers this includes about ¾ of all Davis County businesses!

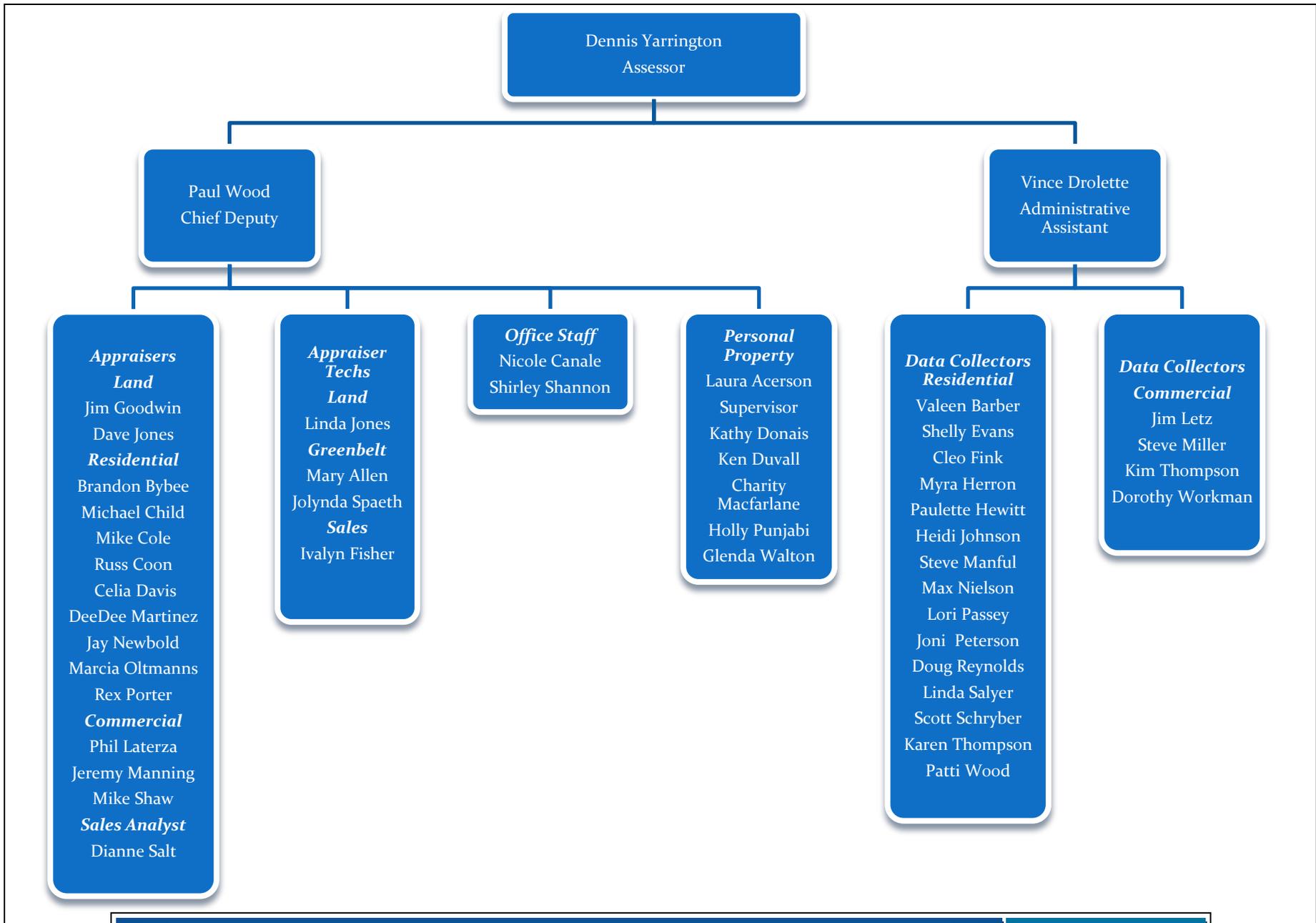
Estimated time to file? Only a couple of seconds! This should save the average qualifying business owner at least an hour or two. It will also save us time and money....just sign the letter indicating that the business has under \$10,000 in equipment value and mail it in. . . . Those who fall under the exempt amount will receive the same letter each year. However, all are required to go through the full filing process at least once. As they qualify, they'll also receive only the one page letter exemption form from that time forward. The new exempt filing method does not clear or remove any tax bills that exist from previous years & doesn't apply to those who have **never** filed any Assessor equipment tax forms.

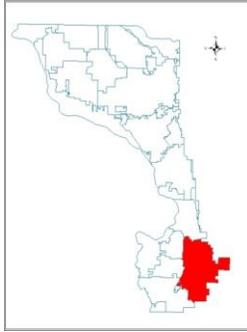
Real Property Owners **We have noted a slight value increase of about 3% this past year – some areas of Davis County more than others. Almost all taxpayers will see fair market value for assessment purposes rise.** However, I would caution all that this may or may **not** result in a **tax increase**. Some taxing entities have indicated that they will go through Truth-in-Taxation procedures to raise their taxing levels for 2013. Also, there will be scattered areas (West Point/Hooper & Sunset as well as land values in Layton, Kaysville and Bountiful) where the values were adjusted upward for larger market value movements. These specific areas were too low according to current area sales ratio studies.

As part of the required five-year plan, we finished a detailed property review of all of Clearfield, Syracuse, and Clinton for the 2013 tax roll. We will now move to perform detailed reviews for South Weber, West Point/Hooper, Kaysville, Woods Cross, and West Bountiful. This includes examining aerial photographs, checking measurements, sometimes personally visiting properties to determine physical differences between previous years and the current year.

I'd personally like to express my appreciation to all taxpayers for our jobs. You pay our salaries – we will strive to deserve those salaries by performing our roles to the best of our abilities with the least hassle to you. I'd also like to thank my staff for their great work to bring the 2013 tax assessment roll into being.

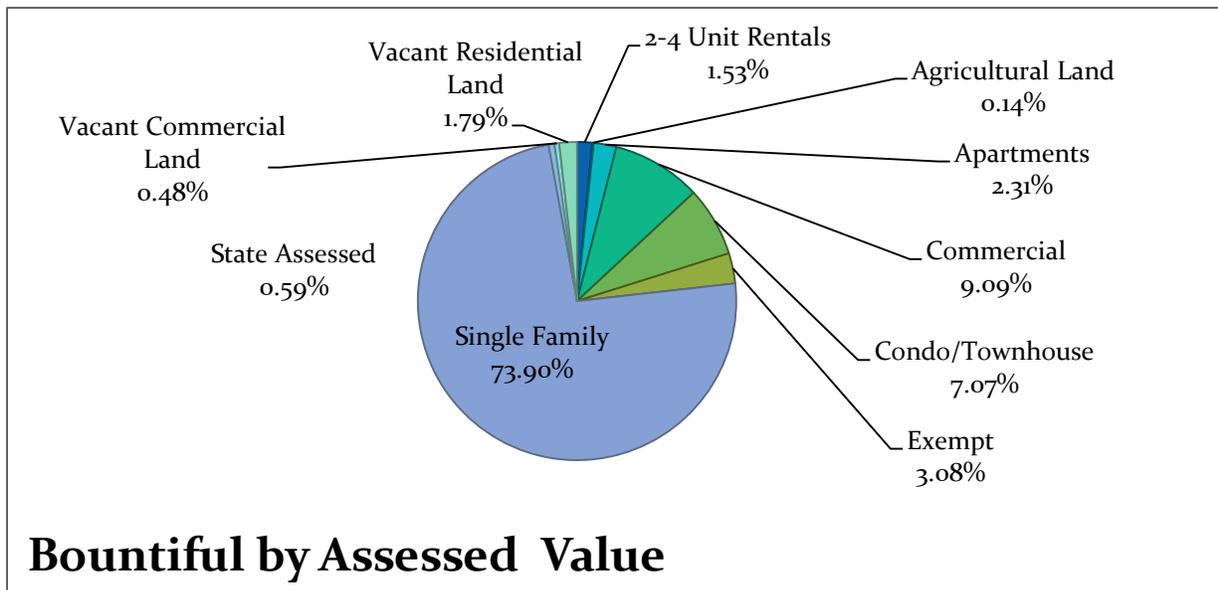
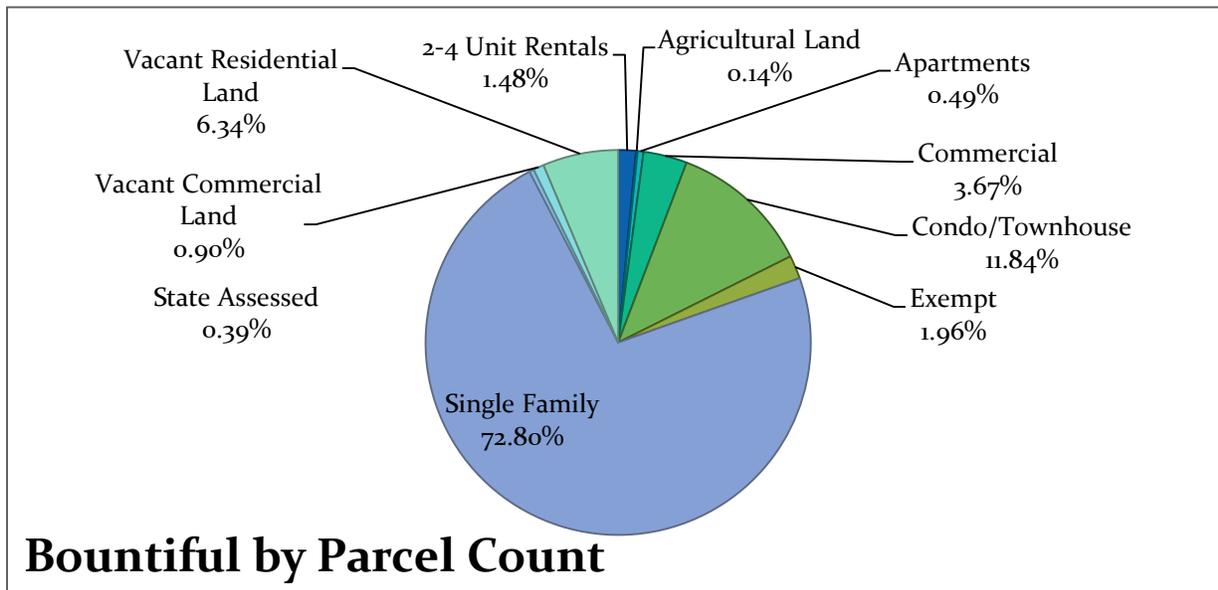
Dennis Yarrington MAI, SRA
Assessor

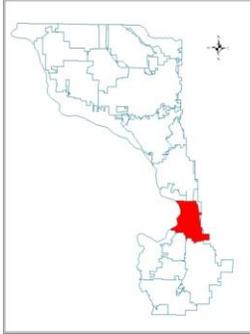




BOUNTIFUL

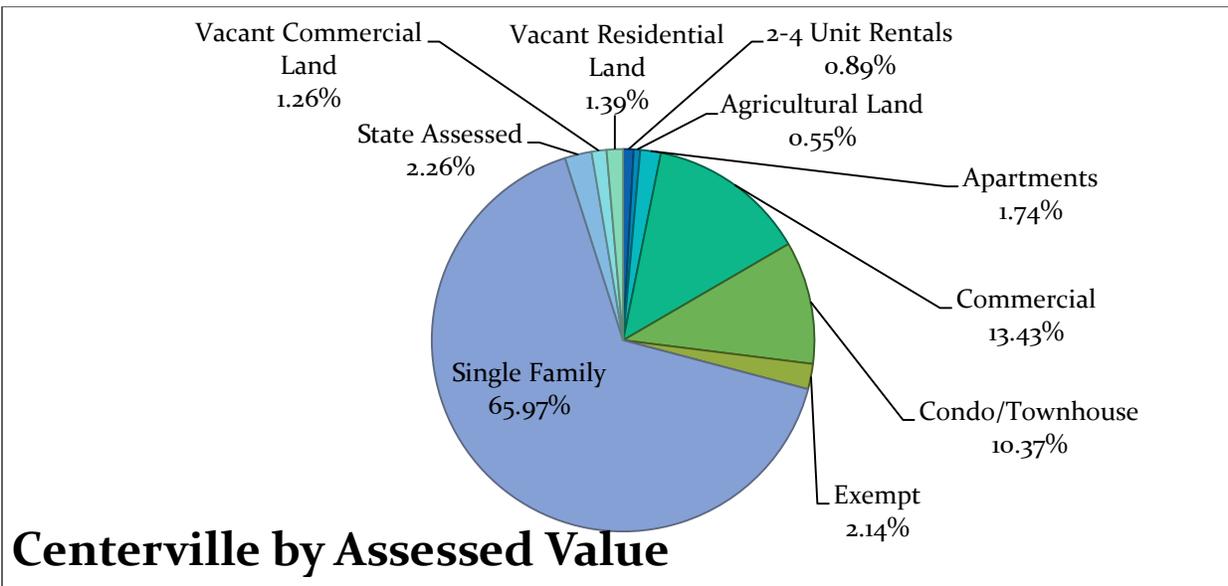
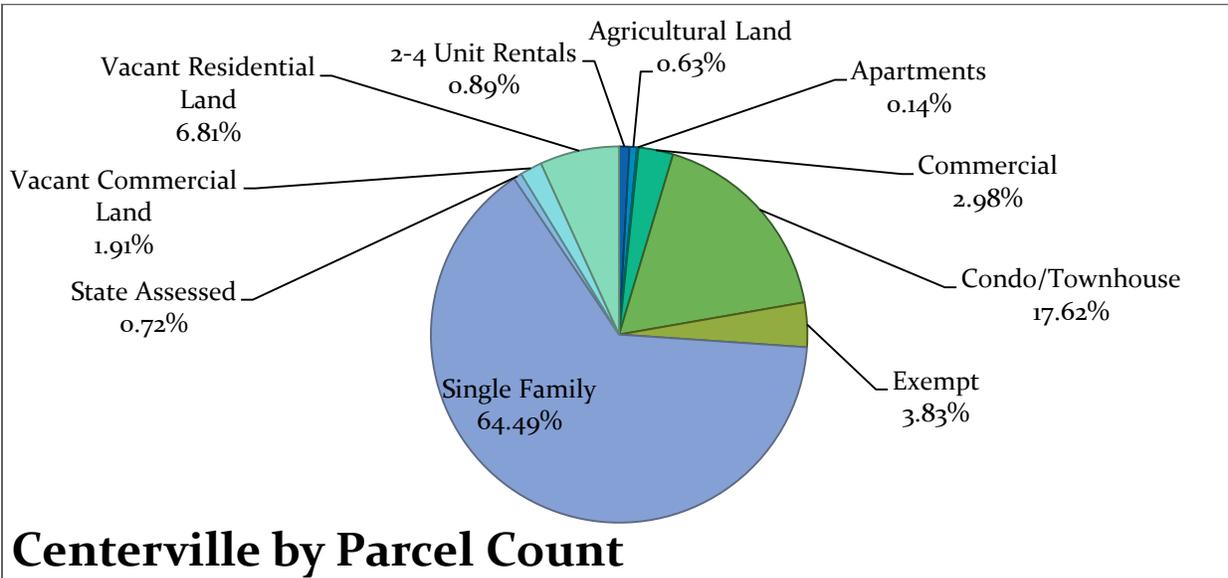
The following charts show the breakdown of real property, by parcel count and assessed value. Categories include: Single Family, Condo/Townhouses, Vacant Residential Land, Vacant Commercial Land, Agricultural Land, Commercial, Exempt, 2-4 Unit Rentals and Apartments.

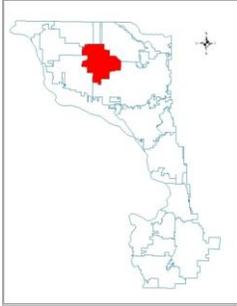




CENTERVILLE

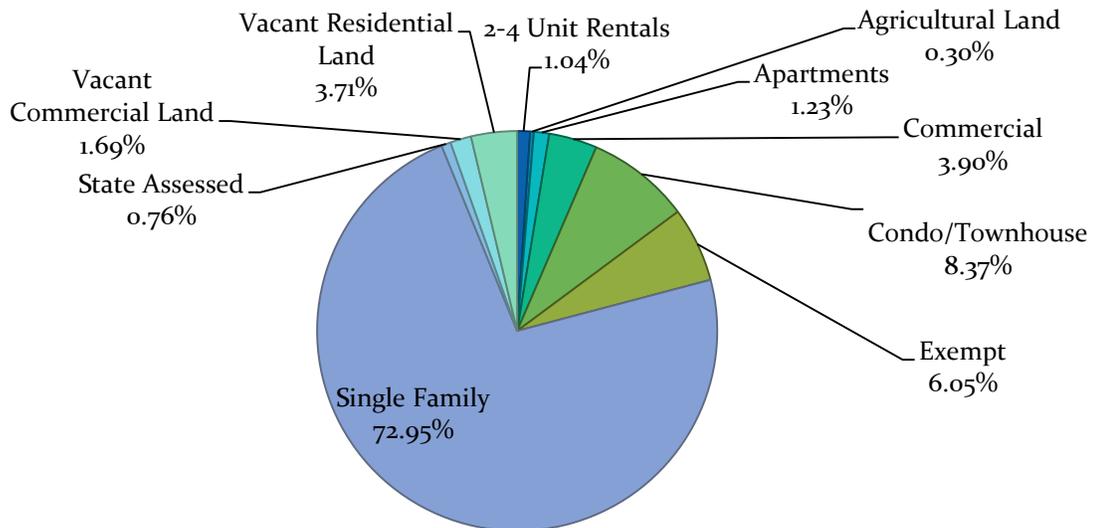
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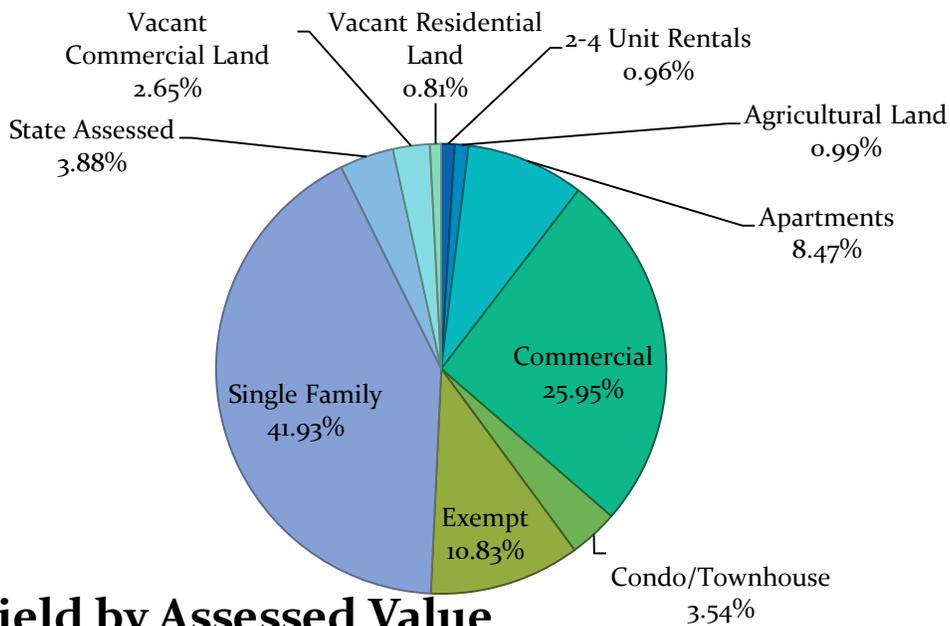


CLEARFIELD

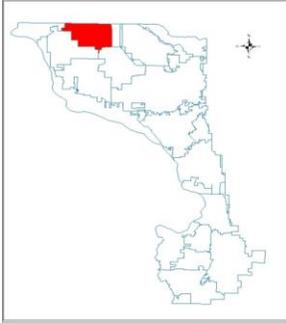
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Clearfield by Parcel Count

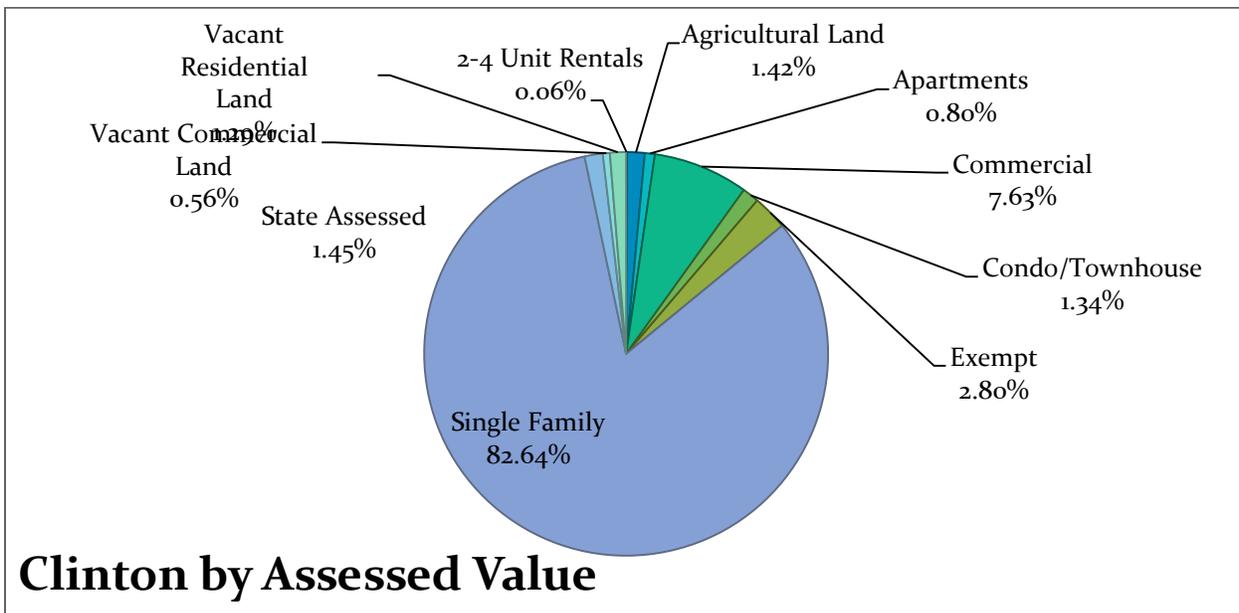
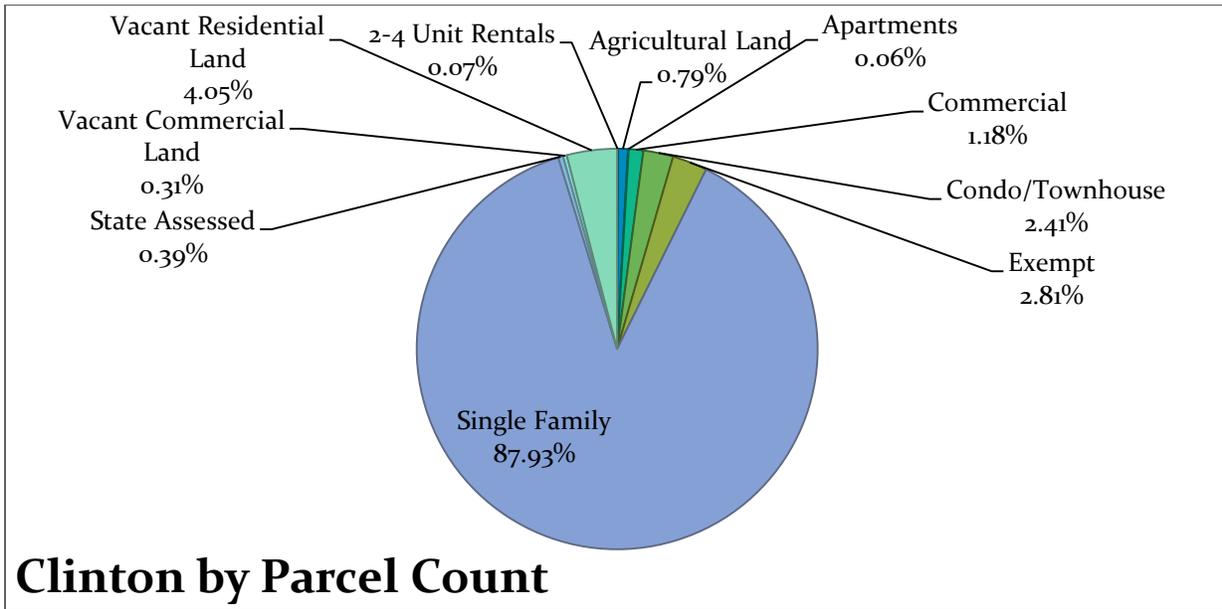


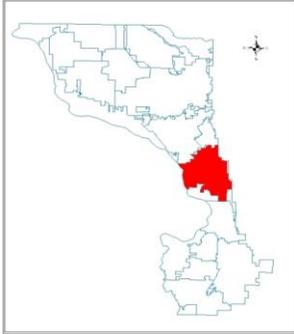
Clearfield by Assessed Value



CLINTON

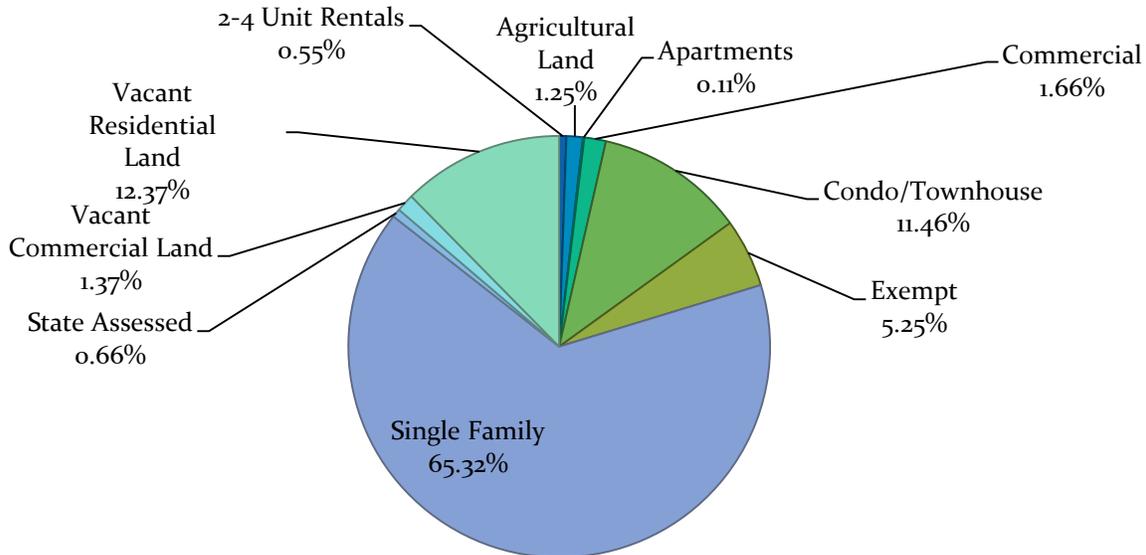
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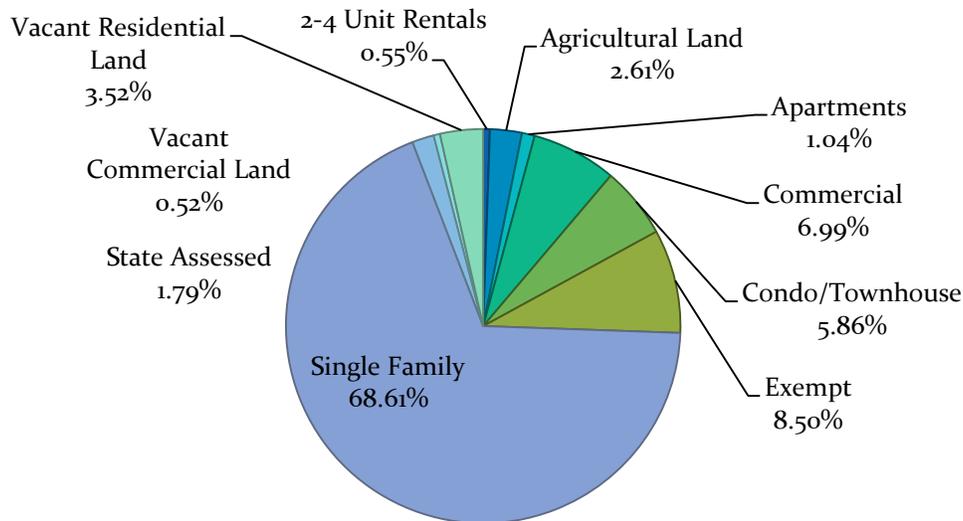


FARMINGTON

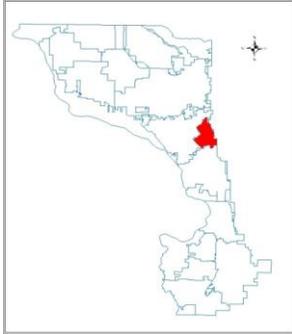
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Farmington by Parcel Count

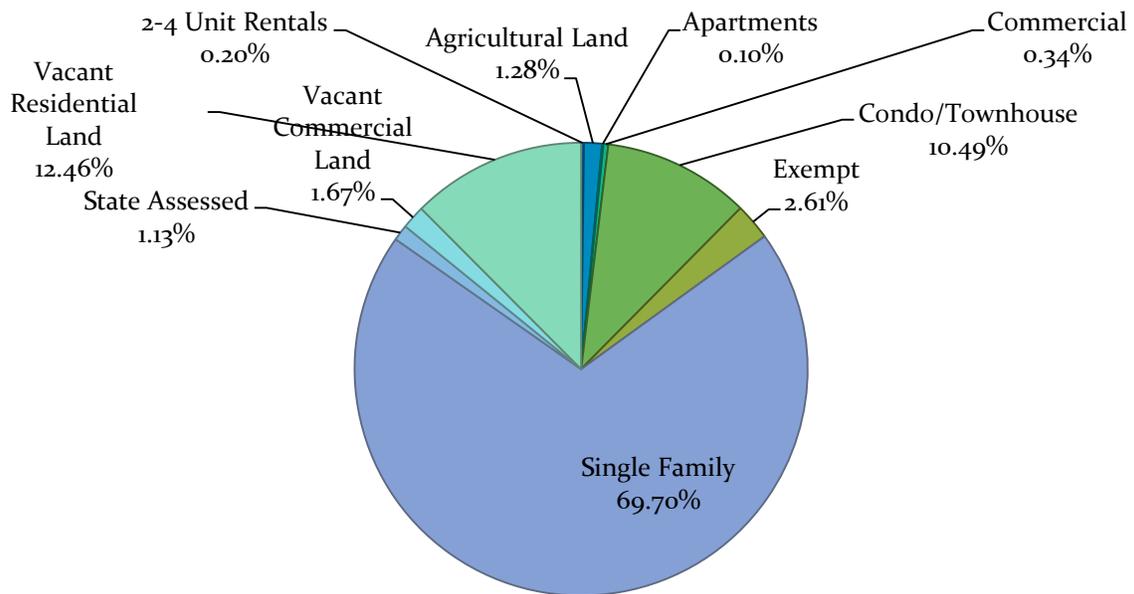


Farmington by Assessed Value

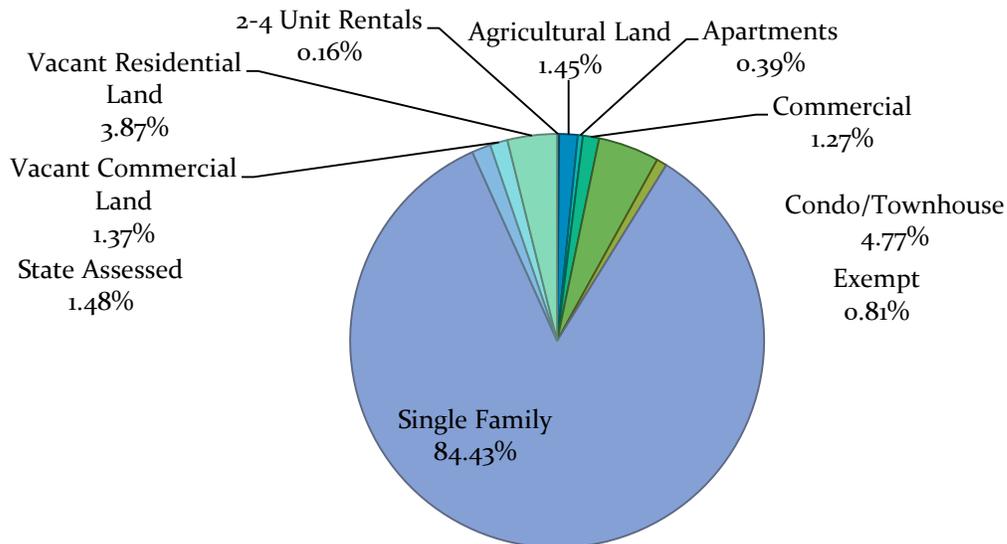


FRUIT HEIGHTS

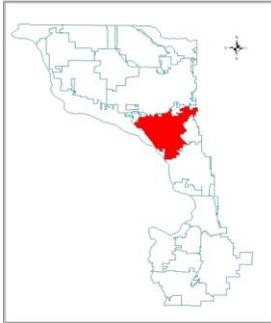
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Fruit Heights by Parcel Count

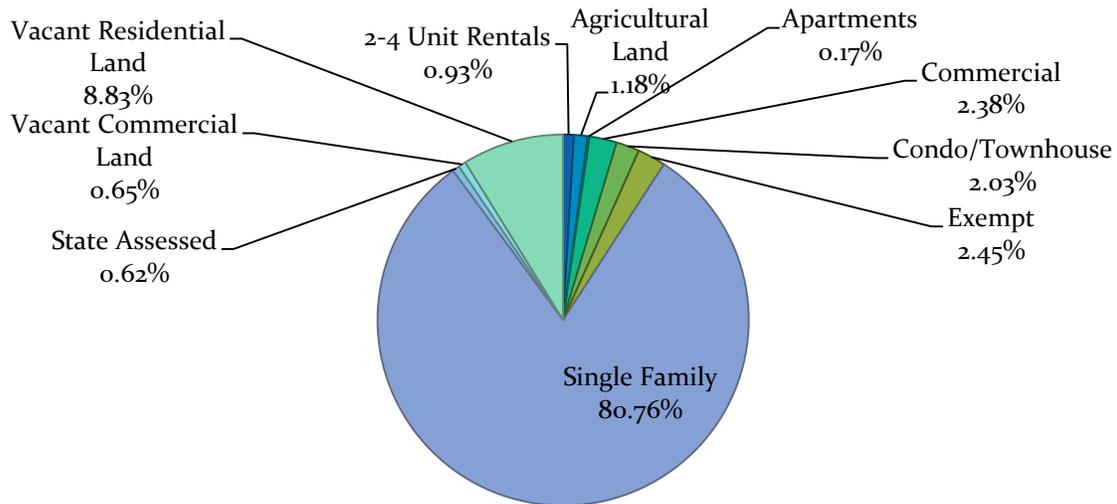


Fruit Heights by Assessed Value

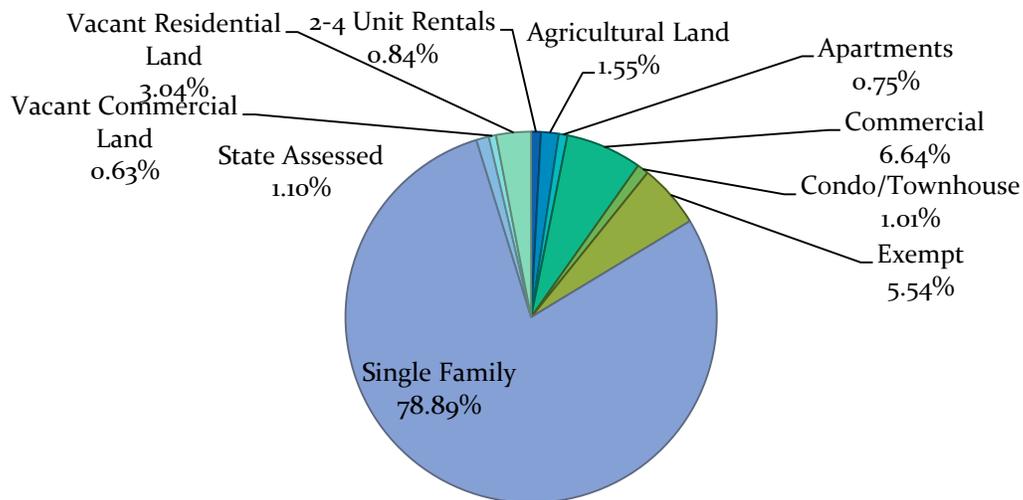


KAYSVILLE

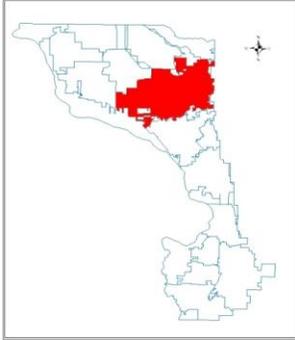
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Kaysville by Parcel Count

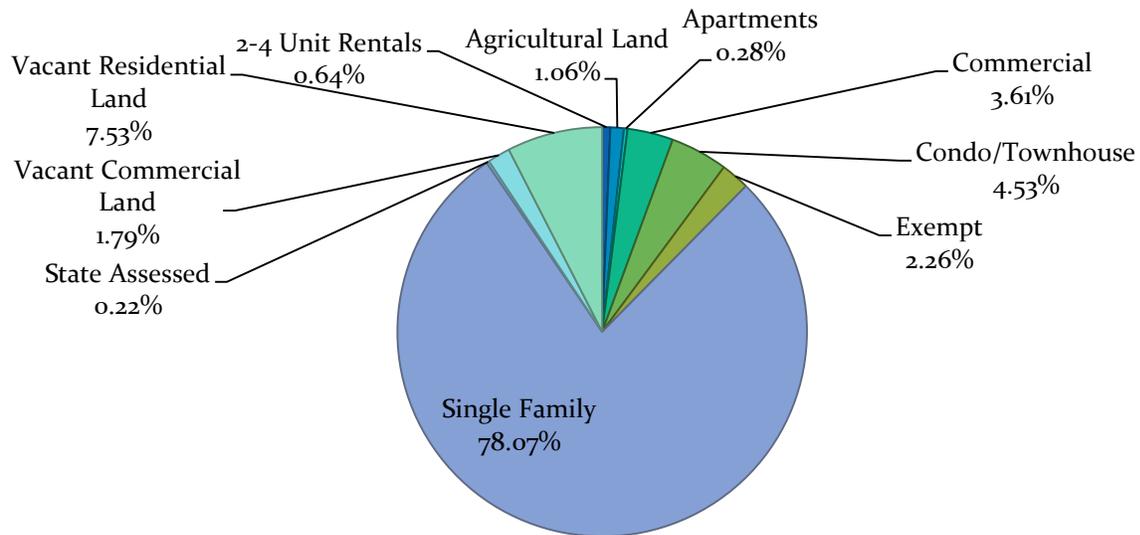


Kaysville by Assessed Value

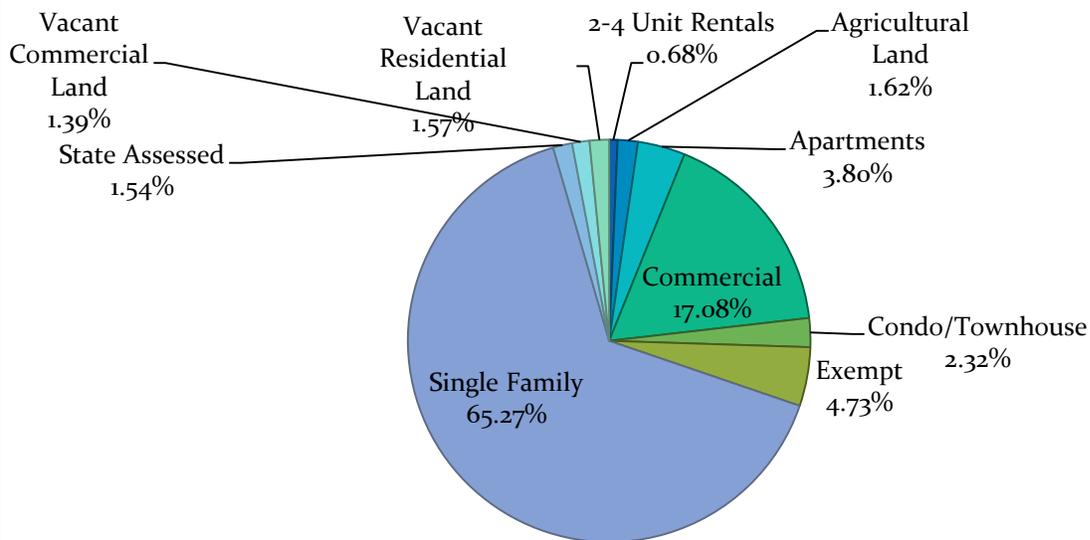


LAYTON

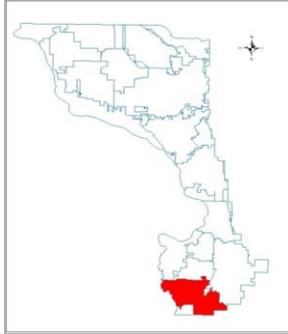
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Layton by Parcel Count

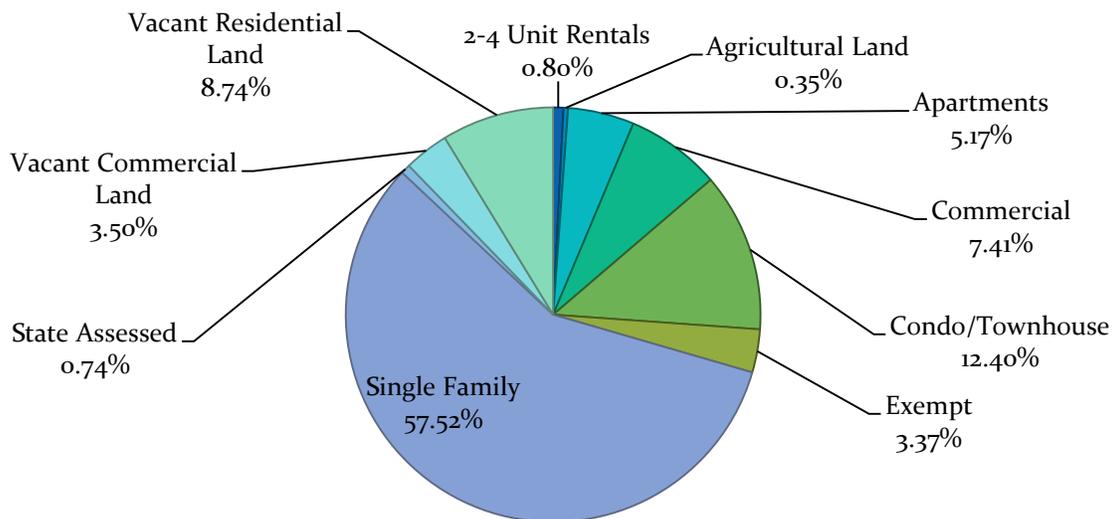


Layton by Assessed Value

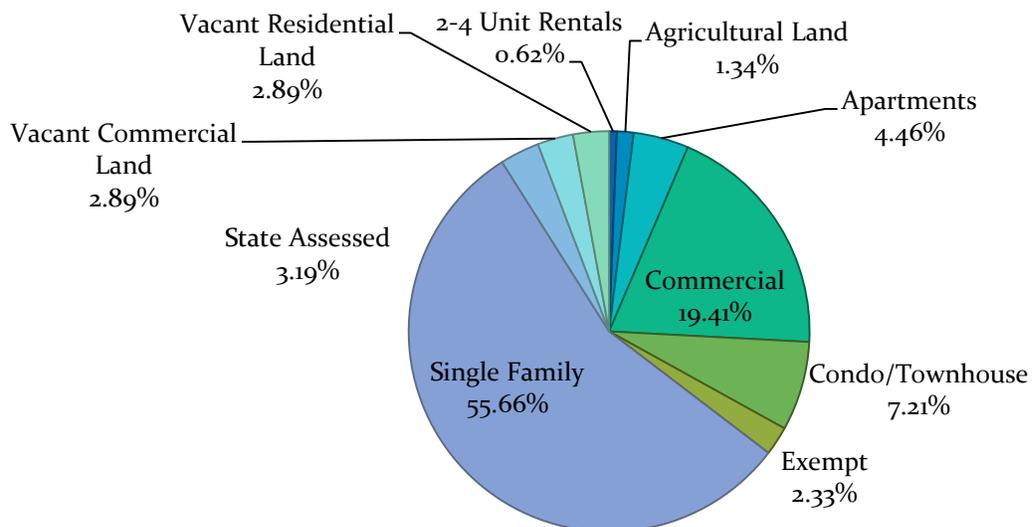


NORTH SALT LAKE

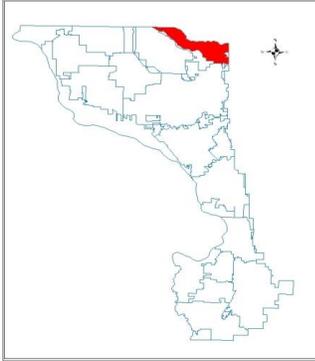
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North Salt Lake by Parcel Count

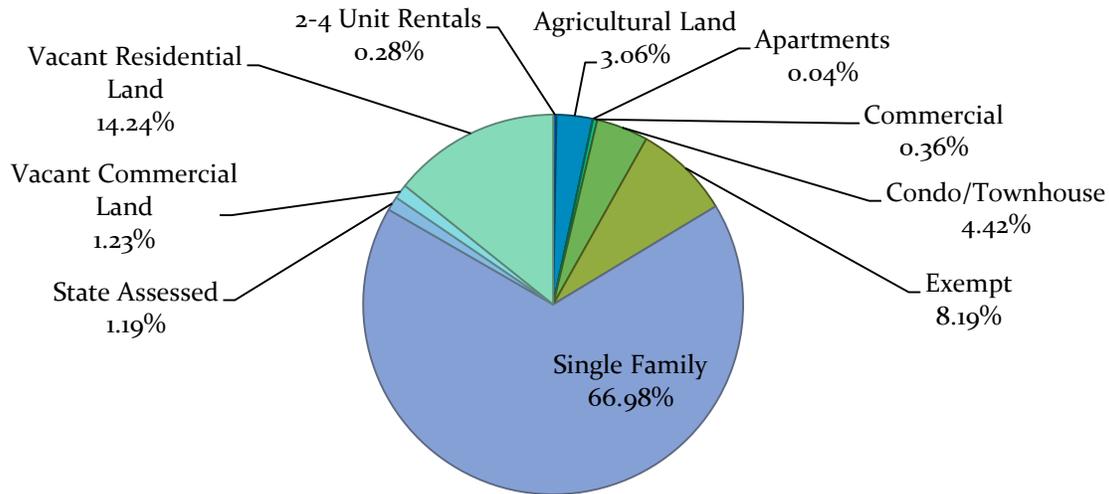


North Salt Lake by Assessed Value

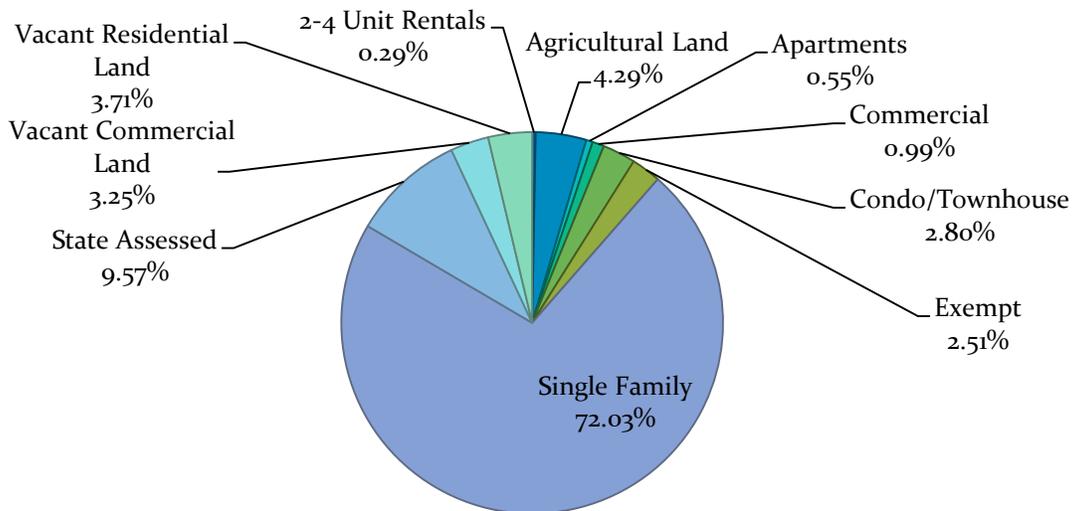


SOUTH WEBER

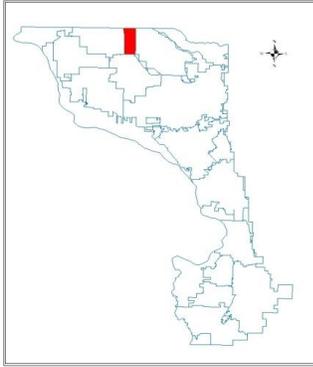
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South Weber by Parcel Count

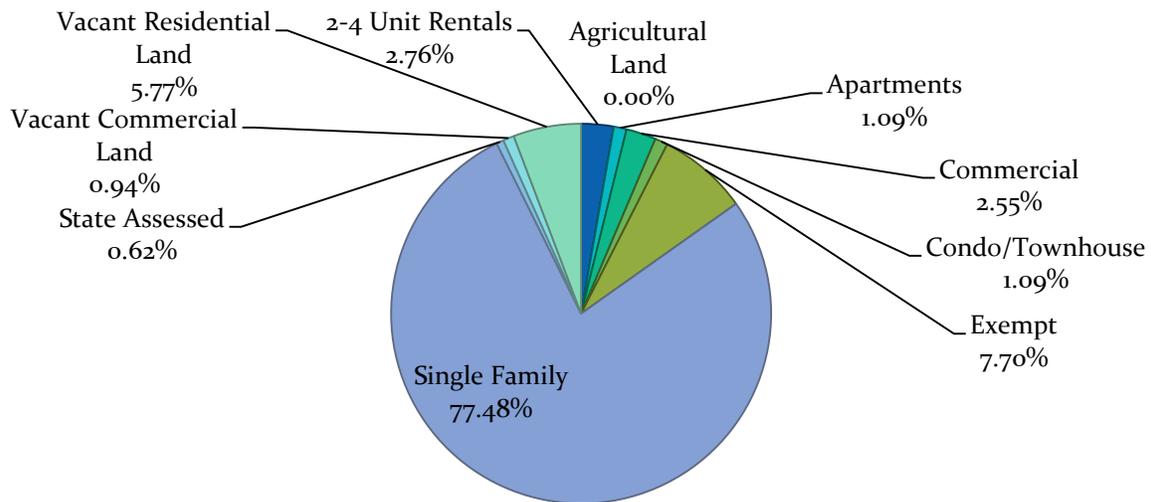


South Weber by Assessed Value

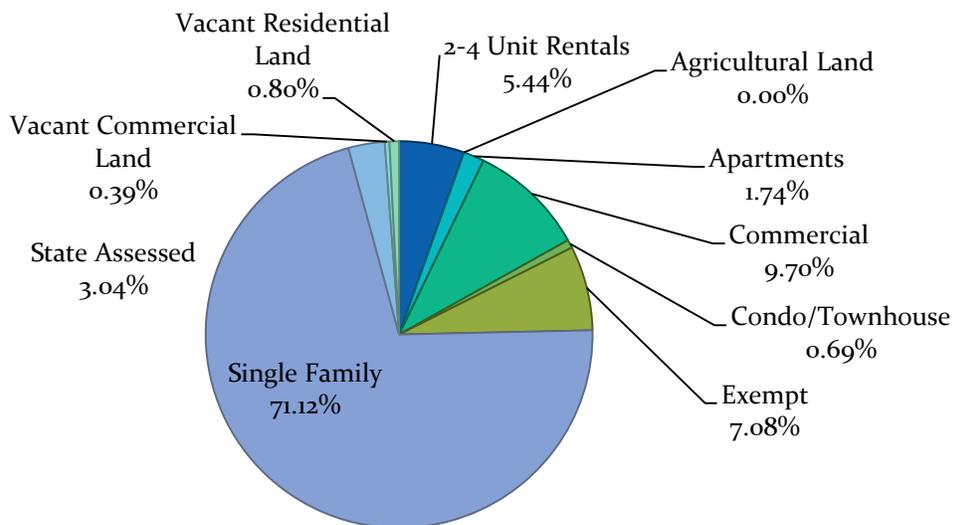


SUNSET

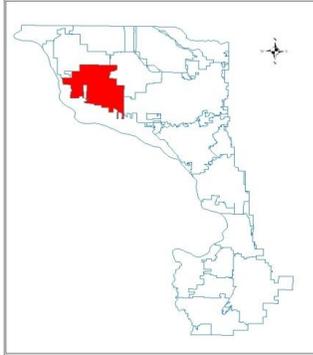
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Sunset by Parcel Count

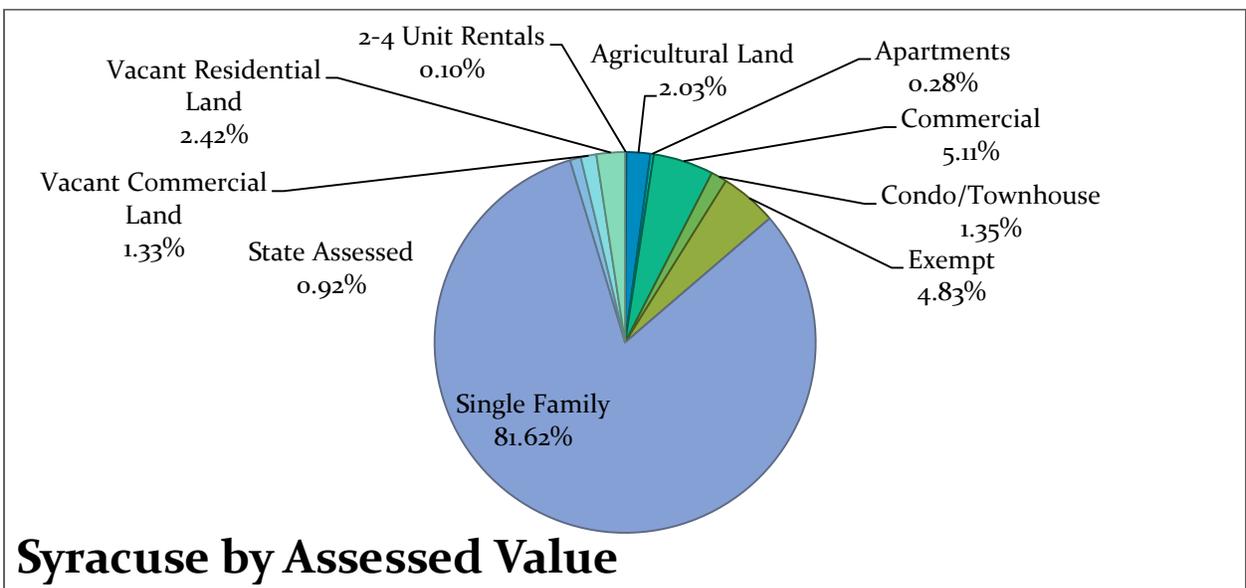
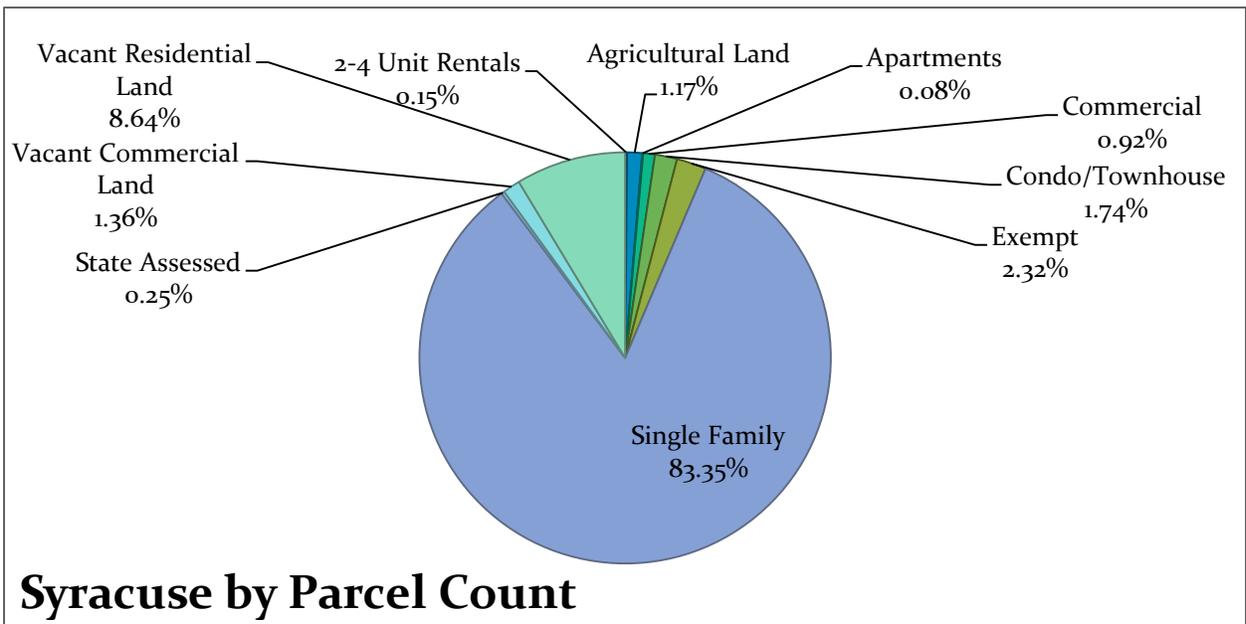


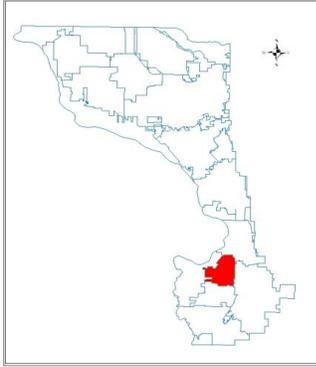
Sunset by Assessed Value



SYRACUSE

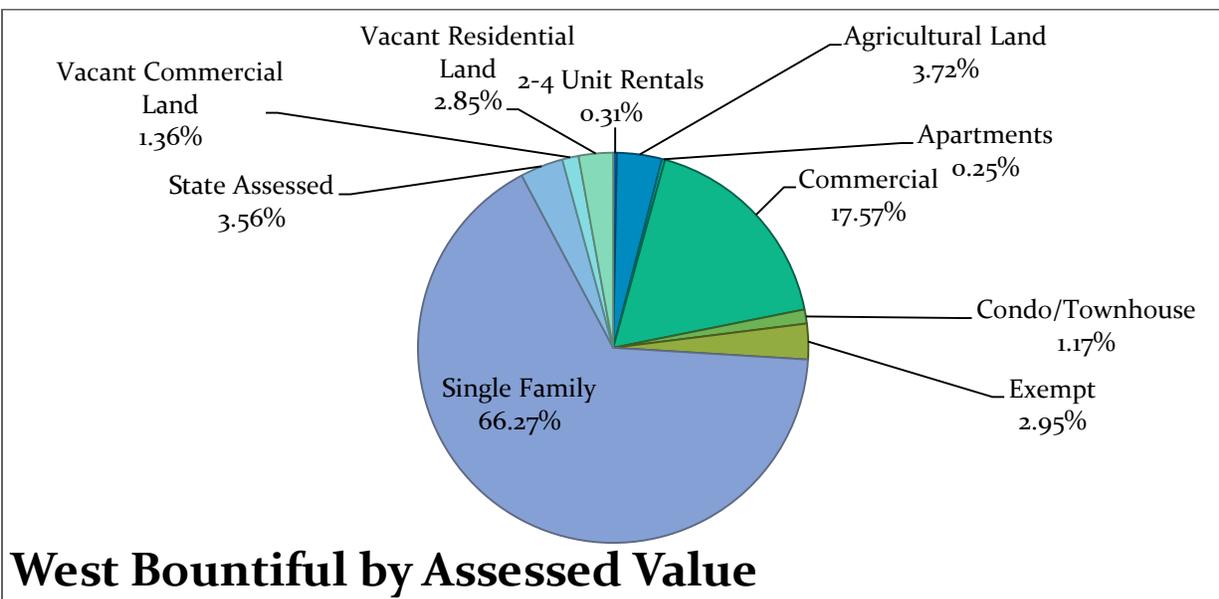
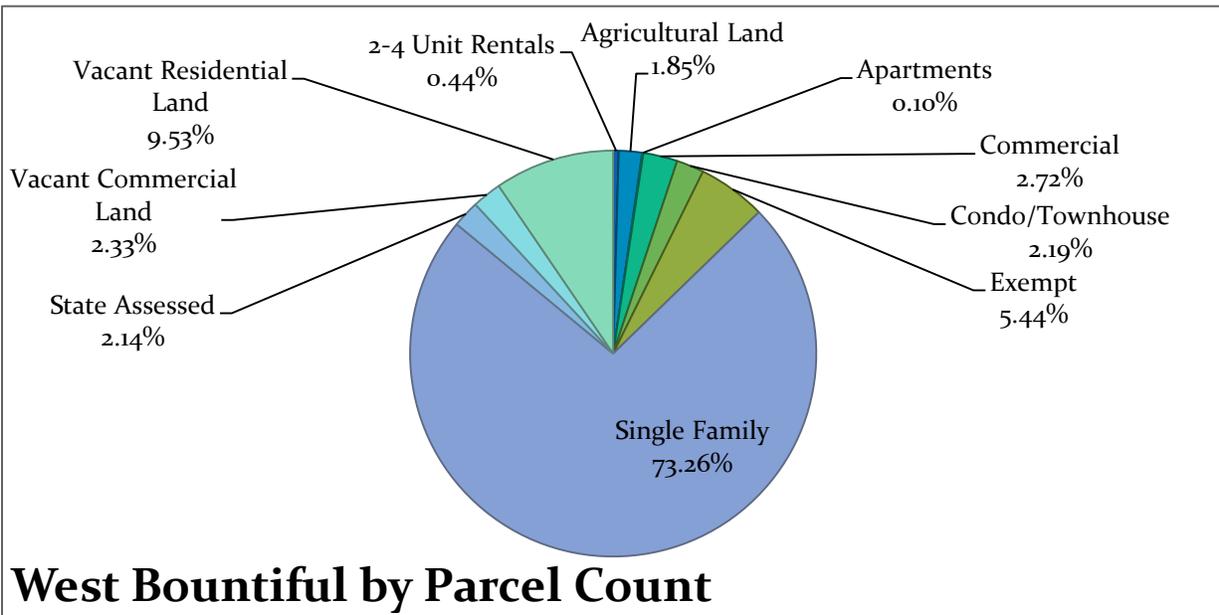
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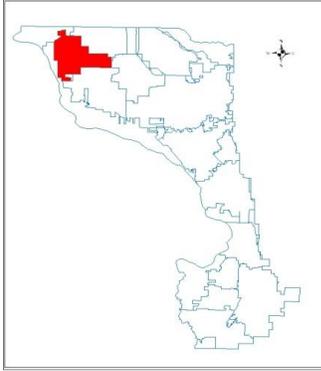




WEST BOUNTIFUL

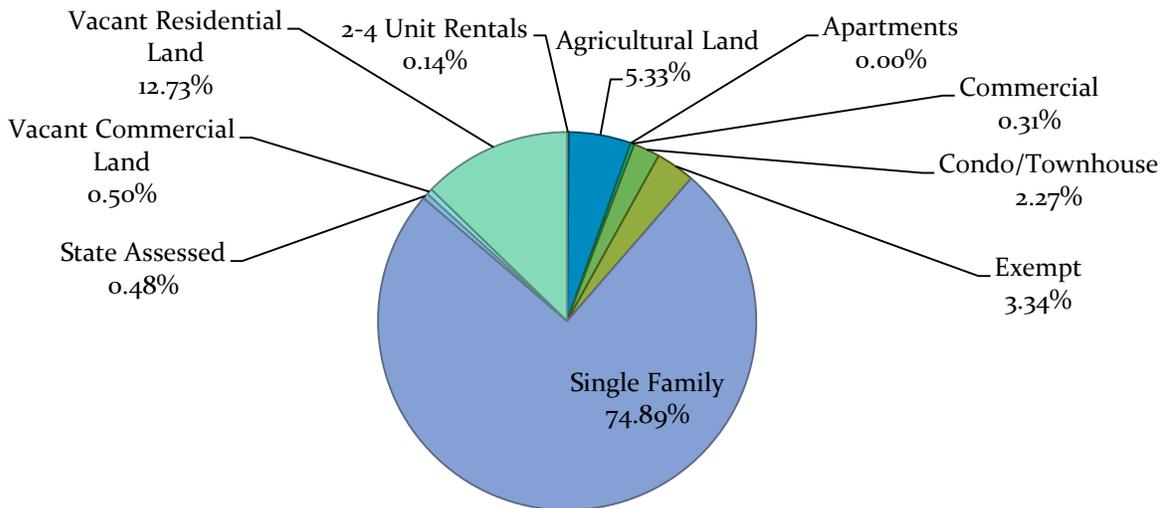
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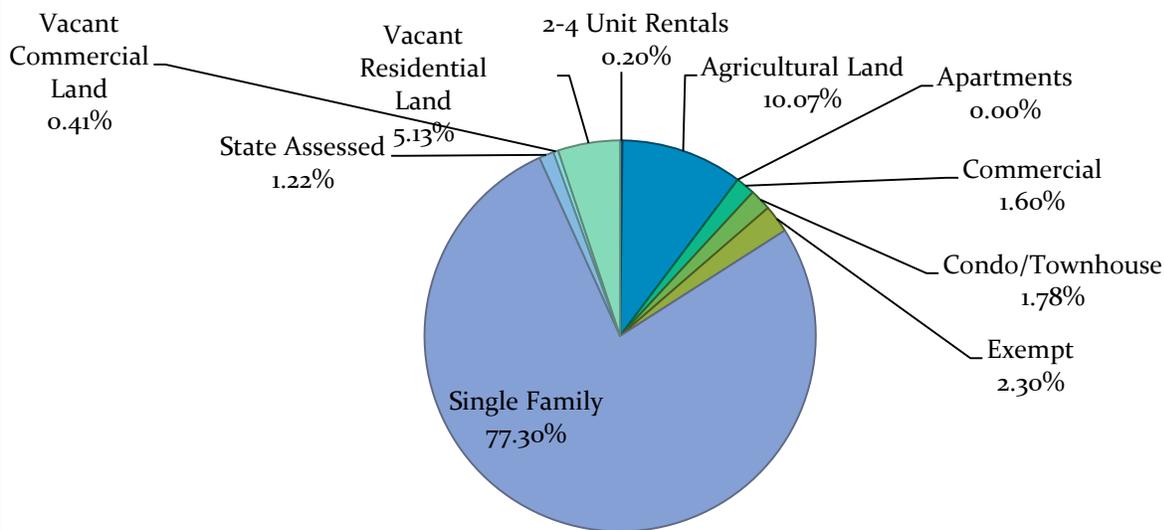


WEST POINT/HOOPER

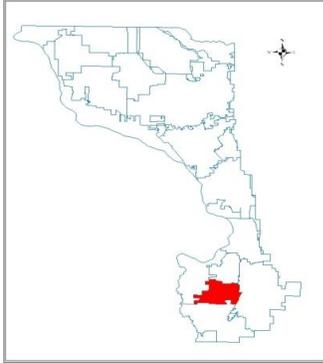
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West Point/Hooper by Parcel Count

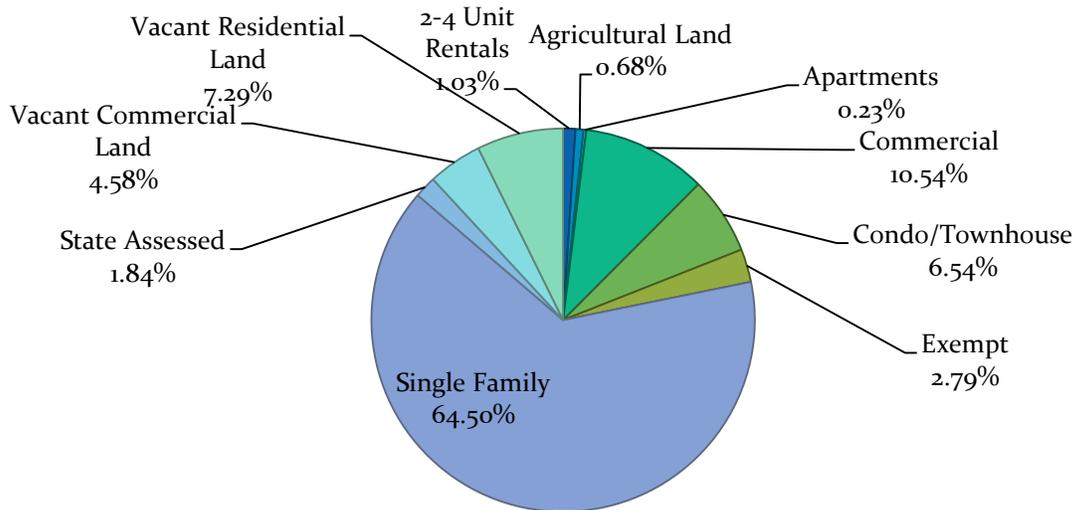


West Point/Hooper by Assessed Value

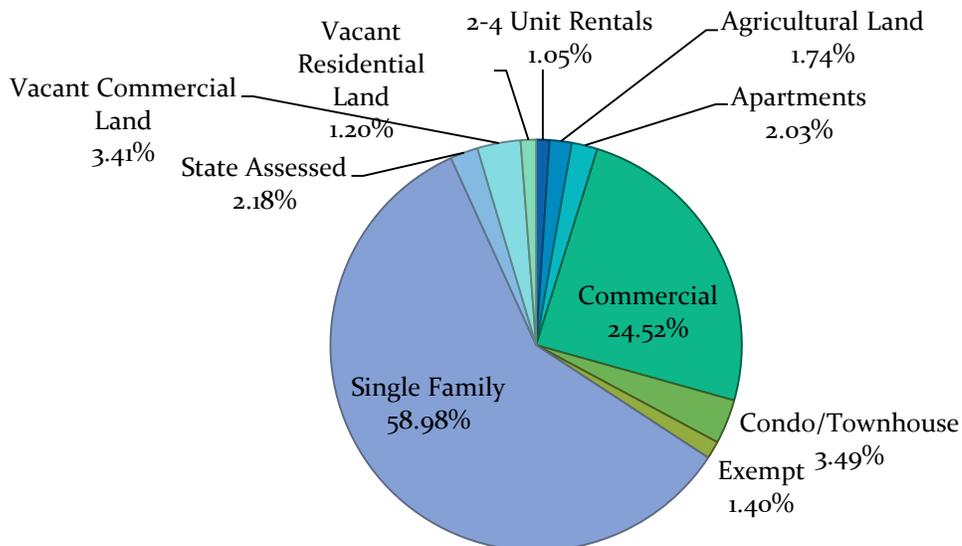


WOODS CROSS

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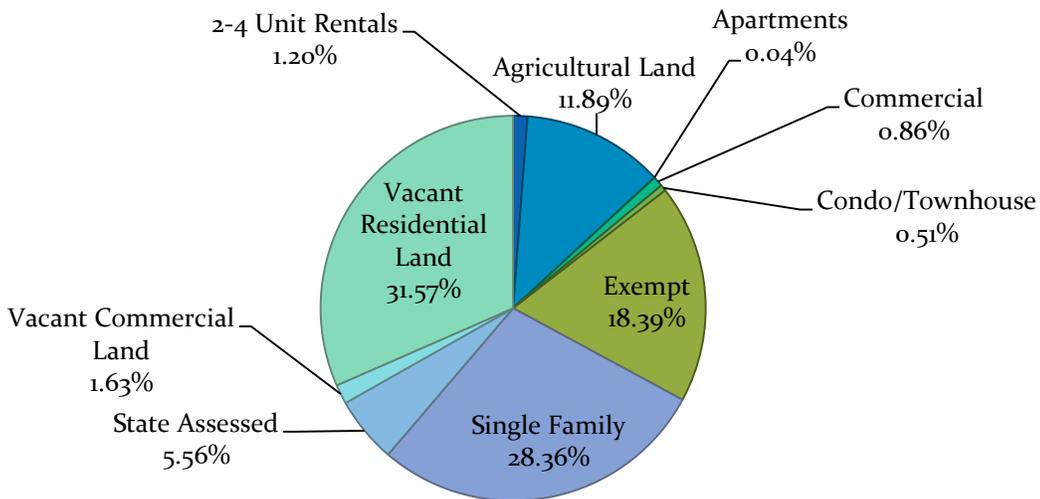
Woods Cross by Parcel Count



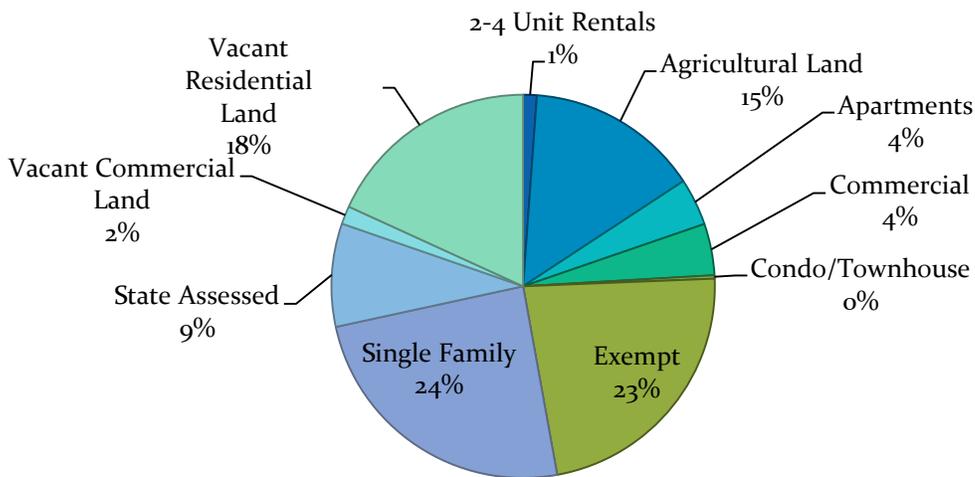
Woods Cross by Assessed Value

UNINCORPORATED

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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 2012 statistics are not yet available.

In 2012 there were 137,417 persons employed in Davis County, and 7,752 persons unemployed. The unemployment rate was 5.3. This number decreased from 6.2 in 2011.

2011 Davis County **employment information:**

Year	Employment	Unemployment	Unemployment Rate
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
2008	141,520	3,690	2.5
2007	140,084	3,888	2.7

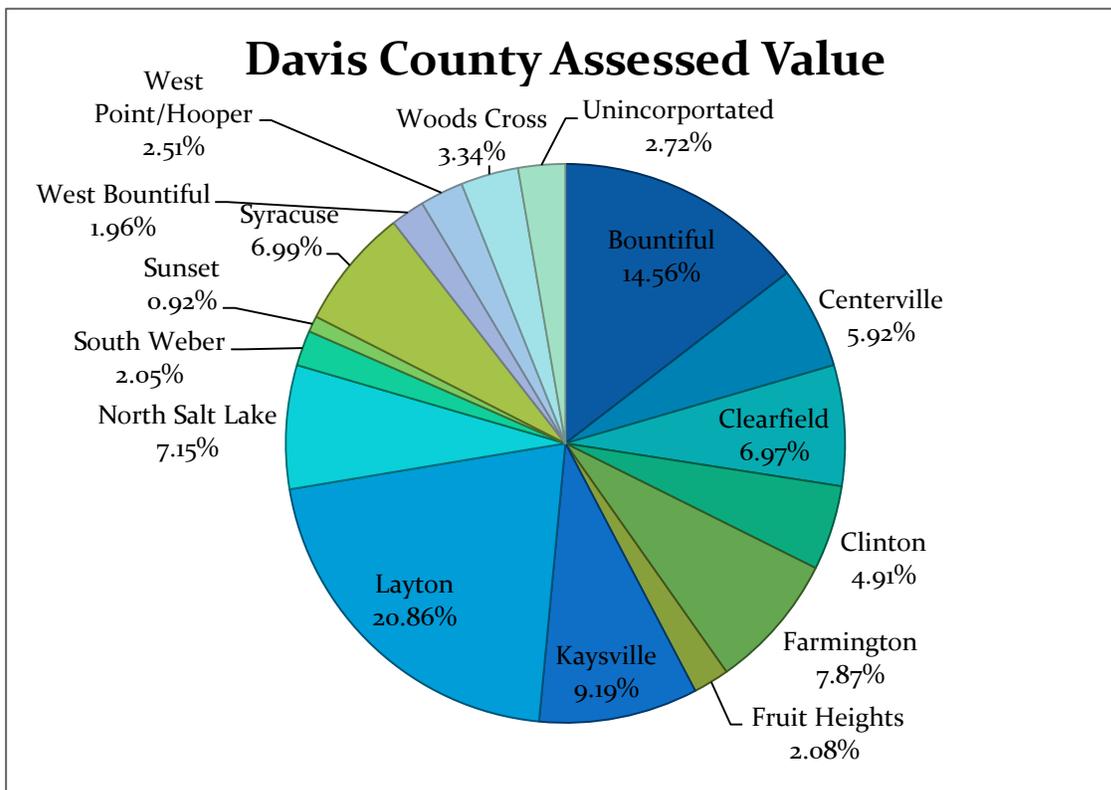
The 2012 **major employers** in Davis County were:

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

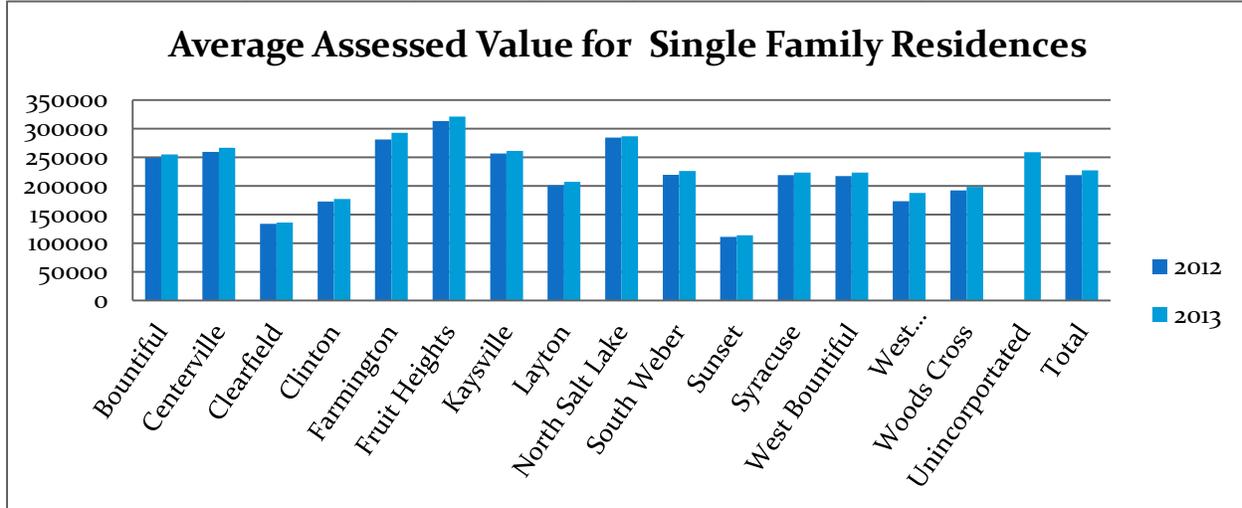
The following information is total city assessments. These values include Residential, Commercial, Industrial, Vacant Land and Exempt (not included in 2011 valuation totals) parcels.

City	2013	% of Total County Tax Roll
Bountiful	3,761,830,482	14.56%
Centerville	1,529,669,787	5.92%
Clearfield	1,801,713,151	6.97%
Clinton	1,267,584,624	4.91%
Farmington	2,032,041,500	7.87%
Fruit Heights	538,165,256	2.08%
Kaysville	2,374,656,528	9.19%
Layton	5,388,899,682	20.86%
North Salt Lake	1,847,566,757	7.15%
South Weber	528,813,766	2.05%
Sunset	238,119,983	0.92%
Syracuse	1,805,801,087	6.99%
West Bountiful	507,236,919	1.96%
West Point/Hooper	647,381,850	2.51%
Woods Cross	861,627,903	3.34%
Unincorporated	701,622,288	2.72%
Total	25,832,731,563	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.



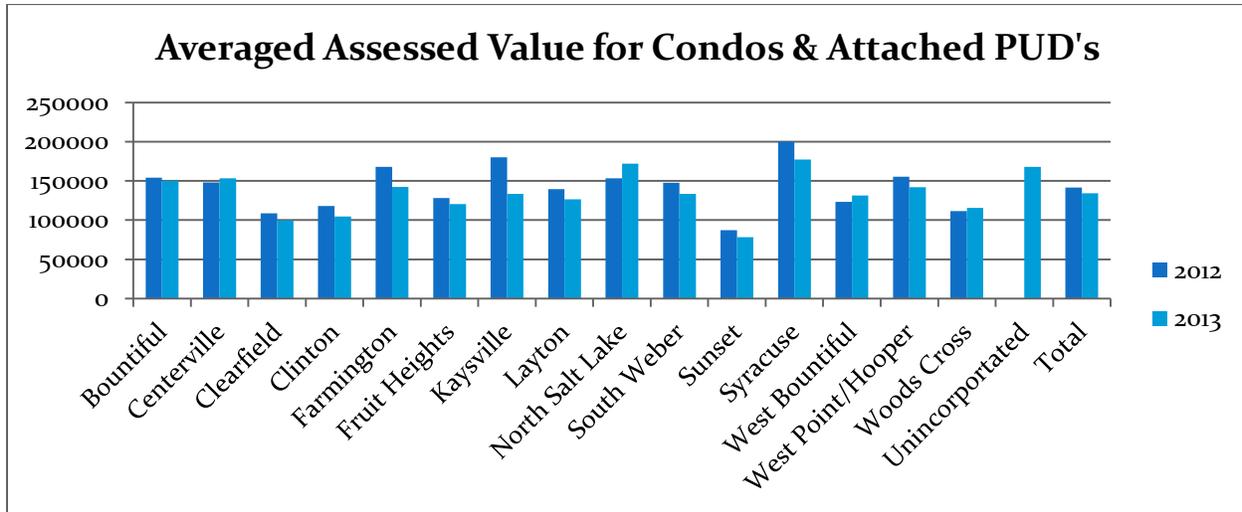
Single Family Residence

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

City	Average 2012	Average 2013	% Change
Bountiful	248781	255,214	2.59%
Centerville	259258	266,401	2.76%
Clearfield	133835	135,866	1.52%
Clinton	172900	177,285	2.54%
Farmington	281190	292,706	4.10%
Fruit Heights	313318	321,114	2.49%
Kaysville	256366	261,175	1.88%
Layton	200759	206,937	3.08%
North Salt Lake	284343	286,764	0.85%
South Weber	219554	226,186	3.02%
Sunset	111247	113,665	2.17%
Syracuse	218555	223,311	2.18%
West Bountiful	216927	223,071	2.83%
West Point/Hooper	173425	187,428	8.07%
Woods Cross	191933	198,117	3.22%
Unincorporated	N/A	258,636	N/A
Total	218826	227,117	3.79%

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.

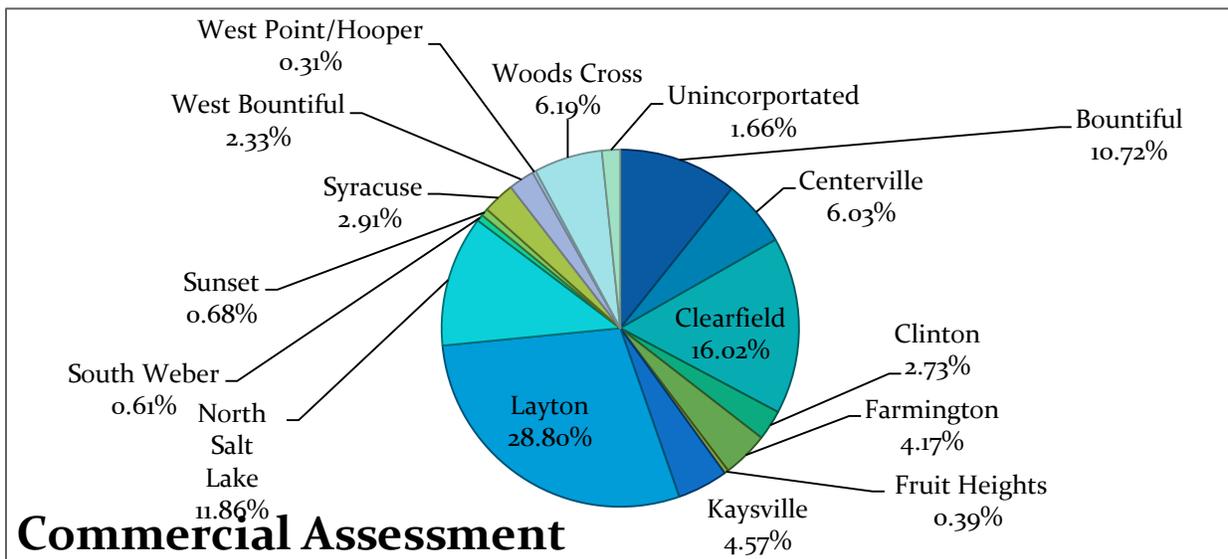


City	Average 2012	Average 2013	% Change
Bountiful	154355	150,246	-2.66%
Centerville	147905	153,318	3.66%
Clearfield	108807	99,848	-8.23%
Clinton	118116	104,752	-11.31%
Farmington	168161	142,371	-15.34%
Fruit Heights	128256	120,546	-6.01%
Kaysville	180333	133,623	-25.90%
Layton	139548	126,578	-9.29%
North Salt Lake	153506	172,233	12.20%
South Weber	147566	133,454	-9.56%
Sunset	87320	78,278	-10.36%
Syracuse	199960	177,202	-11.38%
West Bountiful	123162	131,333	6.63%
West Point/Hooper	155369	142,014	-8.60%
Woods Cross	111618	115,688	3.65%
Unincorporated	N/A	168,184	N/A
Total	141599	134,354	-5.12%

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

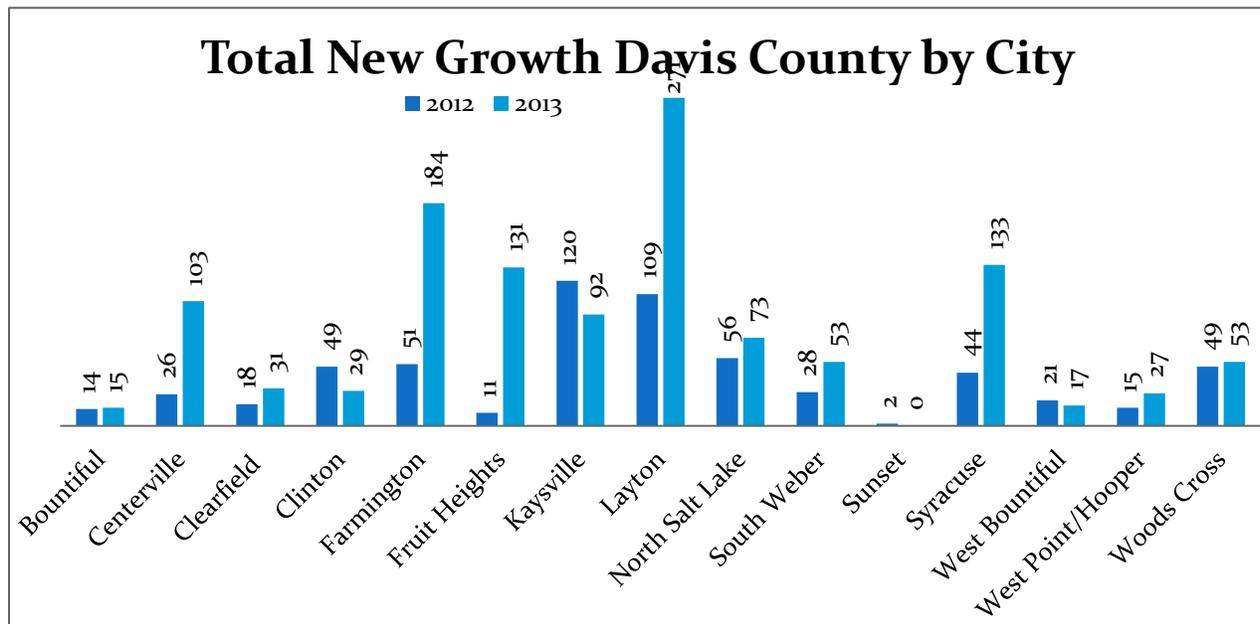
This information compares total assessed commercial property values by city. This includes apartments, but not duplexes, triplexes or fourplexes.

City	Assessed Value	% of Commercial Assessment
Bountiful	446,995,696	10.72%
Centerville	251,373,050	6.03%
Clearfield	667,876,565	16.02%
Clinton	113,967,076	2.73%
Farmington	173,798,671	4.17%
Fruit Heights	16,319,226	0.39%
Kaysville	190,560,415	4.57%
Layton	1,200,391,780	28.80%
North Salt Lake	494,428,592	11.86%
South Weber	25,343,410	0.61%
Sunset	28,163,509	0.68%
Syracuse	121,353,122	2.91%
West Bountiful	97,253,617	2.33%
West Point/Hooper	12,986,605	0.31%
Woods Cross	258,110,773	6.19%
Unincorporated	69,081,481	1.66%
Total	4,168,003,588	100.00%

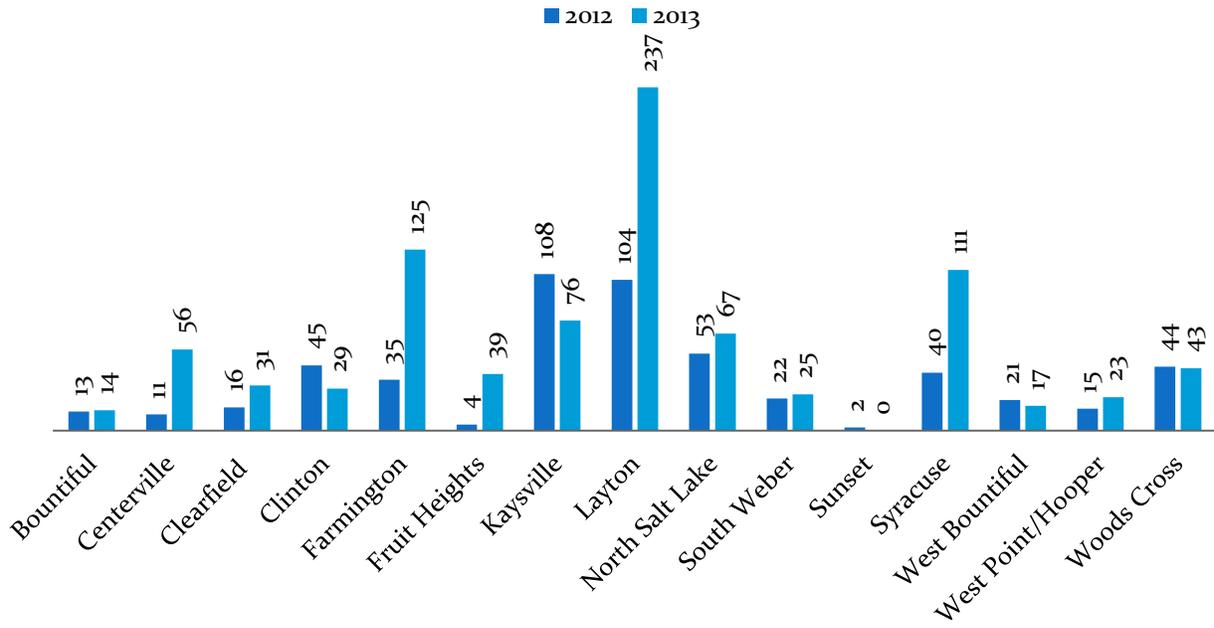


The Assessor's Office tracks the new growth in the county. This data summarizes the number of new residential buildings in each city. This data does not include additions, finished basements, decks, etc.

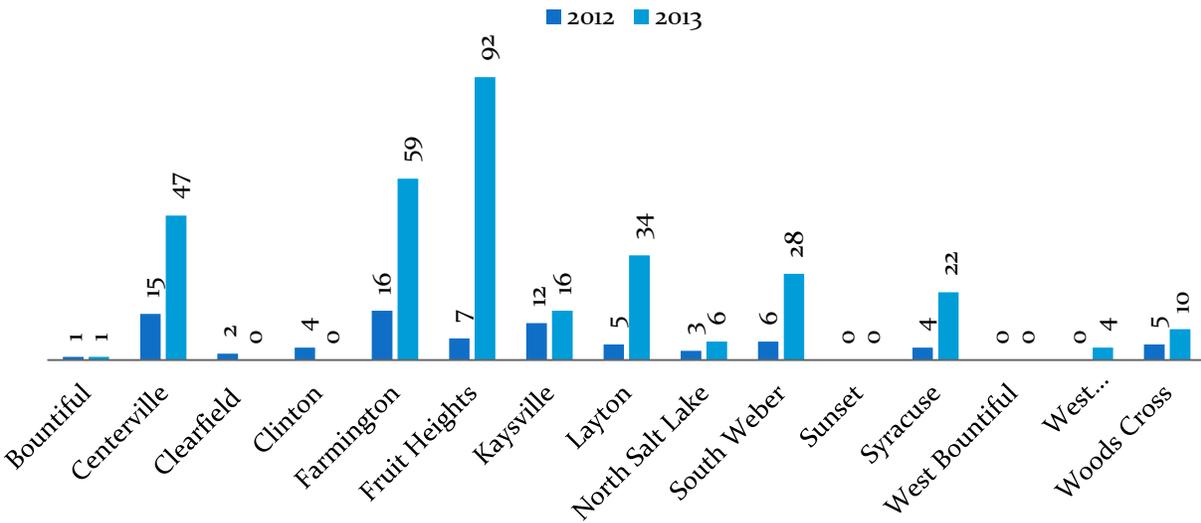
City	2012 Total Built	2013 Total Built	2012 Single Family Residential	2013 Single Family Residential	2012 Condo/Attached PUD (Townhouse)	2013 Condo/Attached PUD (Townhouse)
Bountiful	14	15	13	14	1	1
Centerville	26	103	11	56	15	47
Clearfield	18	31	16	31	2	0
Clinton	49	29	45	29	4	0
Farmington	51	184	35	125	16	59
Fruit Heights	11	131	4	39	7	92
Kaysville	120	92	108	76	12	16
Layton	109	271	104	237	5	34
North Salt Lake	56	73	53	67	3	6
South Weber	28	53	22	25	6	28
Sunset	2	0	2	0	0	0
Syracuse	44	133	40	111	4	22
West Bountiful	21	17	21	17	0	0
West Point/Hooper	15	27	15	23	0	4
Woods Cross	49	53	44	43	5	10
Total	613	1212	533	893	80	319



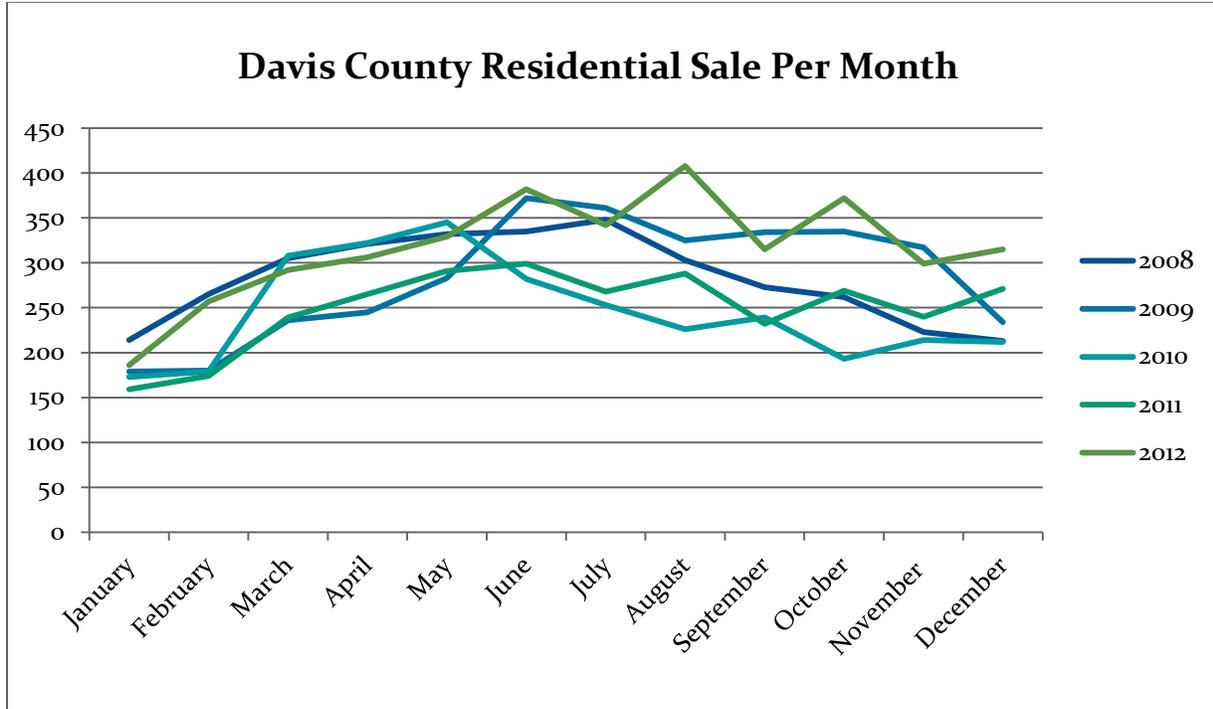
New Growth of Single Family Homes by Count



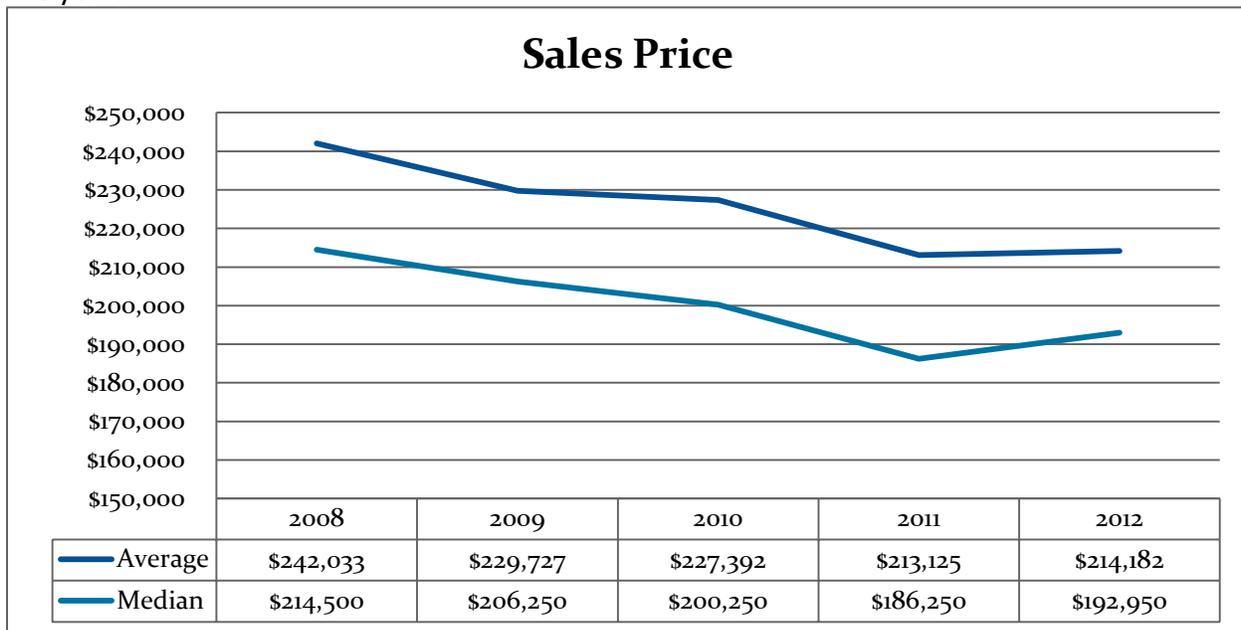
New Growth of Condos & Townhomes by Count



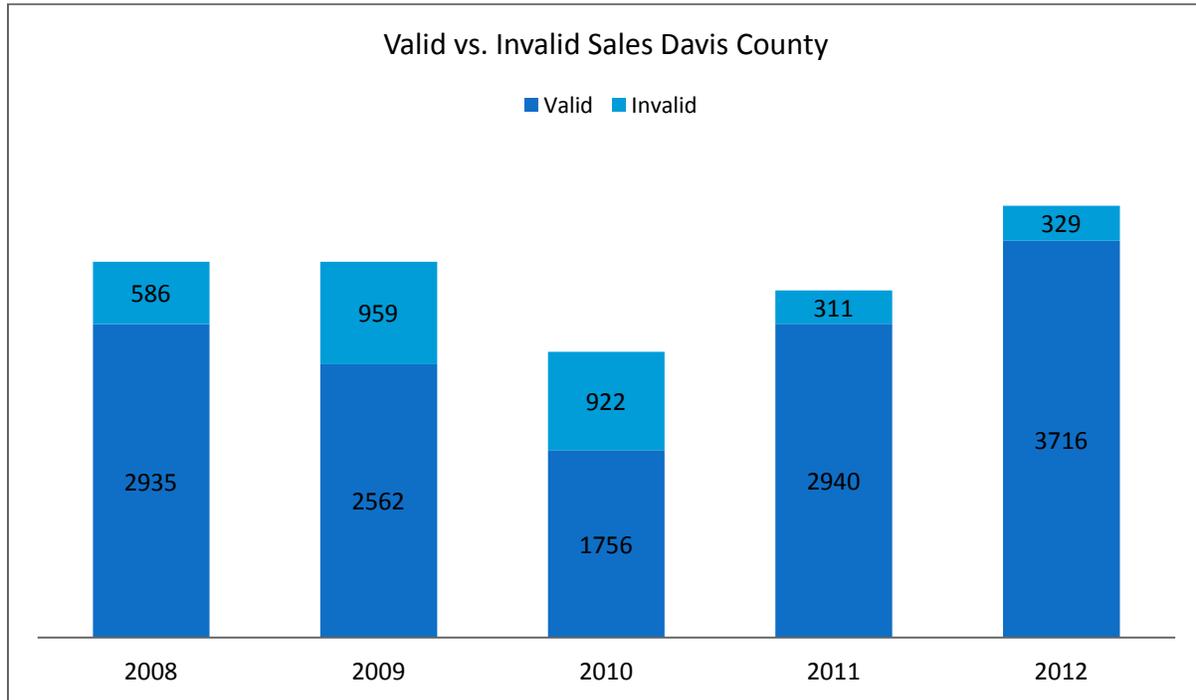
The following chart show a comparison of the number of residences (not vacant land) sold in Davis County over the past five years.



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

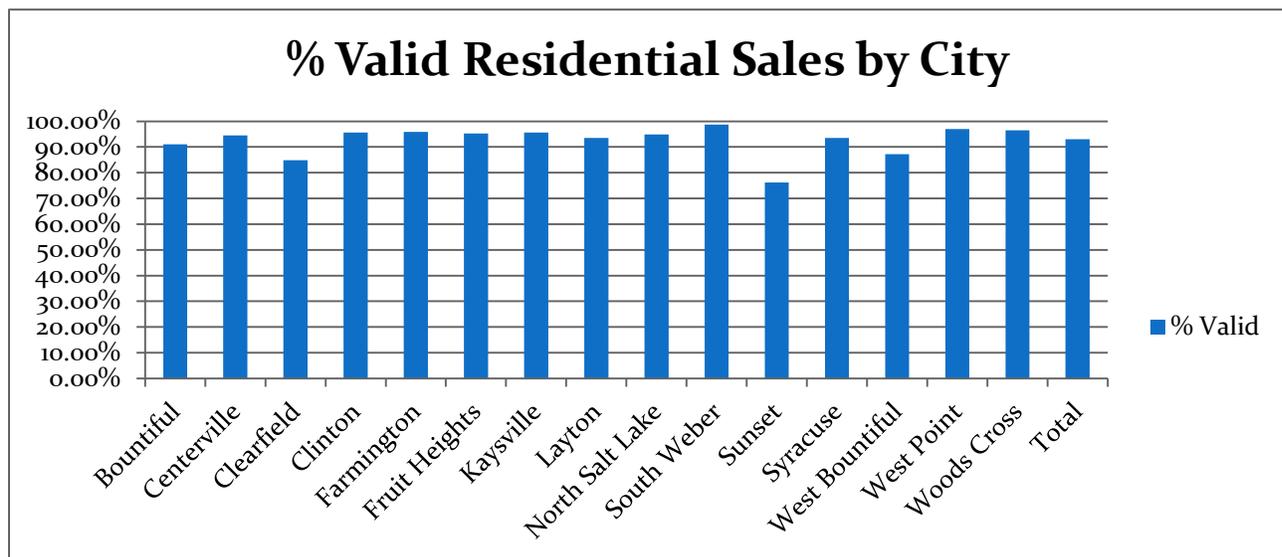


Assessed values are derived from the market. This is accomplished by analyzing sales from the previous year. Each month, the sales are reviewed and verified. Homes that sold under distress are non-arm's length transactions and coded as "invalid" sales. There are many reasons for distress, the most common 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 2012 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	492	448	44	23	39	20	46	91.06%
Centerville	184	174	10	3	8	2	18	94.57%
Clearfield	329	279	50	16	49	11	61	84.80%
Clinton	294	281	13	13	39	2	39	95.58%
Farmington	242	232	10	7	6	7	21	95.87%
Fruit Heights	63	60	3	0	3	2	7	95.24%
Kaysville	300	287	13	13	17	4	27	95.67%
Layton	863	807	56	29	62	22	89	93.51%
North Salt Lake	216	205	11	10	9	4	34	94.91%
South Weber	79	78	1	4	6	1	7	98.73%
Sunset	84	64	20	9	10	3	9	76.19%
Syracuse	342	320	22	16	32	6	56	93.57%
West Bountiful	39	34	5	2	5	3	4	87.18%
West Point	132	128	4	4	19	2	11	96.97%
Woods Cross	144	139	5	1	7	1	15	96.53%
Total	3803	3536	267	150	311	90	444	92.98%



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

*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	17
2012	1570	1392	137	10	26

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	2	0	0	3	26

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 2013 assessment, there were 1770 parcels in Greenbelt, equaling 21,653.59 acres.

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

Class	Acres	GB Value
Dryland	256.71	\$8,505
Graze	10812.77	\$156,798
Irrigated	8379.40	\$6,518,807
Meadow	298.06	\$82,862
Non-Production	1774.64	\$8,865
Orchard	132.01	\$84,474
Total	21653.59	\$6,860,311

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	\$399,488,366*
2010	\$493,463,739	\$485,143,381*
2011	\$485,492,132	\$482,010,191*
2012	\$502,545,497	\$502,538,319*
2013	\$537,485,791	\$537,845,791*

*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 2010 Personal Property Tax values as 2011 totals are not yet available.

City	Tax Charge Value	Tax	Tax Paid
Bountiful	64,844,639	902,965.51	837,712.64
Centerville	42,742,278	952,786.53	573,252.03
Clearfield	255,411,040	4,086,759.72	4,041,422.01
Clinton	22,755,867	335,671.93	308,161.17
Farmington	37,988,211	561,619.02	546,646.44
Fruit Heights	2,524,136	36,021.12	31,967.18
Kaysville	33,307,141	443,477.87	391,401.11
Layton	185,107,068	2,767,896.32	2,639,395.17
North Salt Lake	202,946,665	2,908,570.89	2,869,890.27
South Weber	4,119,138	56,588.72	55,954.59
Sunset	3,350,615	50,867.40	44,190.71
Syracuse	23,498,655	345,573.33	305,576.36
West Bountiful	182,914,460	2,688,421.19	2,672,589.78
West Point	3,092,101	47,030.97	36,717.75
Woods Cross	64,867,177	893,142.82	869,821.67
Unincorporated	420,008,738	5,713,689.54	5,469,744.32
Total	\$1,549,486,929	\$22,431,081.88	\$21,694,443.20

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.