



# DAVIS COUNTY

Annual Report – 2016 | Assessor's Office

CITY HIGHLIGHTS ◦ MARKET CONDITIONS

VALUE BY CITY ◦ VALUE BY PROPERTY

NEW CONSTRUCTION ◦ SALES INFO

APPEALS ◦ GREENBELT

CENTRALLY ASSESSED ◦ PERSONAL PROPERTY

Davis Creek, Farmington



## **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".



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# ASSESSOR MESSAGE

Dale L. Peterson, RES, AAS

My name is Dale Peterson and I'm the Davis County Assessor.

I have the opportunity to work with an outstanding group of people here in the assessor's office. Our team has done a tremendous job this past year and I want to acknowledge and thank them for their hard work and dedication. This annual report is my chance to show off their work in valuing every property in Davis County accurately. Because of their efforts, the property tax will be distributed as fairly as possible and that is what this office is all about!

In an effort to reduce costs to the taxpayers in our county, we have made some significant changes to the organization of the assessor's office. Through this reorganization we have found greater efficiencies and have been able to reduce the number of personnel by 12%. Our smaller staff has done an outstanding job of maintaining quality, courtesy and competence and is working harder and more efficiently than ever in order to fulfill our mission. The assessor's office took a greater role in processing appeals this past year and they were completed in record time. We will continue to refine our procedures and anticipate that we will again be able to resolve all appeals in a timely and efficient manner for 2016.

For the first time, the assessor's office has made our descriptions of residential properties throughout the county available to taxpayers on our website ([click here to check it out](#)). It is now possible for any property owner to verify the county's description of their home to ensure that accurate property characteristics were used in determining a fair value for that property. Please take advantage of this opportunity and contact our office if you find anything that appears to be inaccurate.

The 2016 tax roll contains fair market values for all real property in the county. Once again the assessor's office has revalued all residential properties using computer generated multiple regression models. As we continue to utilize this methodology each year, we are able to refine our models and achieve greater accuracy. Multiple regression analysis compares the data on all properties in Davis County with data from all property sales in the county to determine accurate values for individual properties. This is a reliable and credible process used for property tax valuation in most jurisdictions throughout the country.

Valuation notices with 2016 fair market value information have recently been sent to all property owners. We encourage everyone to carefully review their property value. If something looks amiss, we ask that you file an appeal. This does not have to be an adversarial process. It does, however, give us an opportunity to review values on an individual basis. It also helps us to further refine our models for future years and allows us to insure that we have used correct property characteristics in the process. Our office will review every appeal closely and do our best to resolve any issues that come up.

Appeal forms have been included with your valuation notice. Property owners have until September 15th to obtain evidence of an incorrect valuation and file an appeal with the Davis County Tax Administration Office. If you have any questions on how to file an appeal or on what kinds of evidence qualify, please read the section titled "Appeal Information" on page 14 of this report. You can also call our office or Tax Administration for any additional forms or information.

Thank you for taking the time to review this 2016 report. It describes the market in Davis County and changes in value seen during the past year. It also discusses how values have been distributed among the different areas and property types in the county. If you have any questions, please feel free to contact our office. We'll do our best to explain our work and assist you with any issues that you may have.

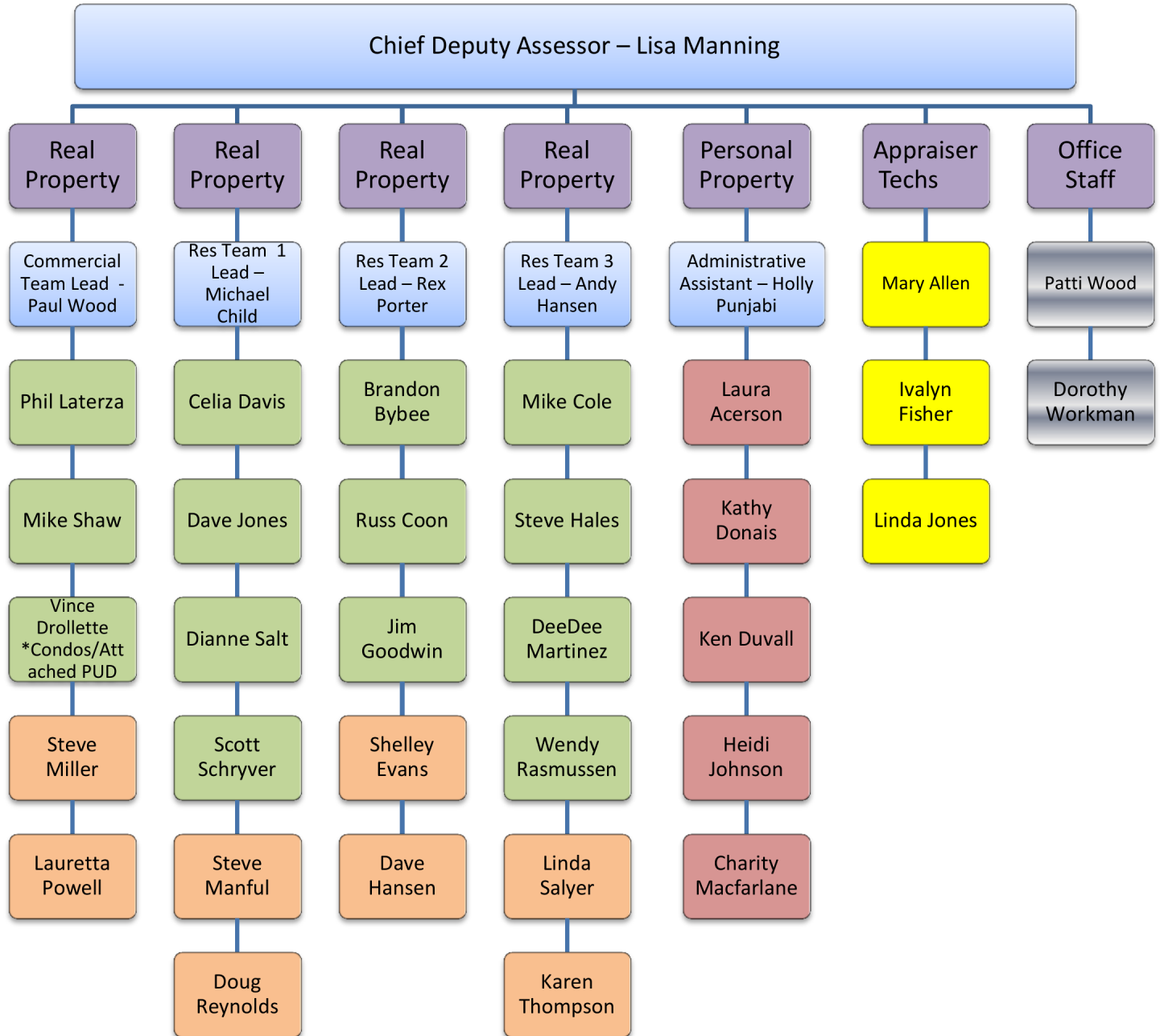
Regards,

Dale Peterson

# ORGANIZATIONAL CHART

As of January 1, 2016

## Assessor – Dale Peterson



Mary Allen - Greenbelt

Ivalyn Fisher- Sales

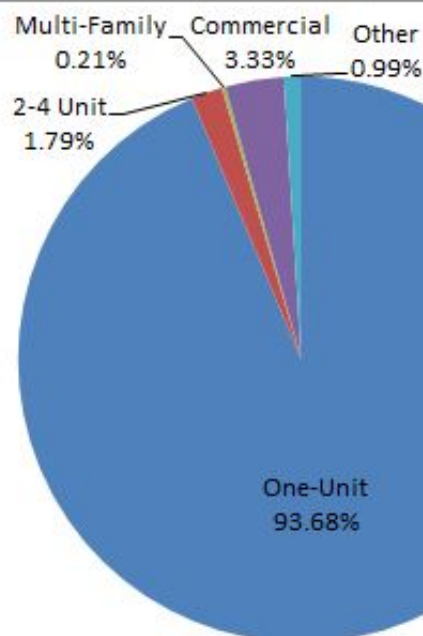
Linda Jones - Land

# CITY HIGHLIGHTS

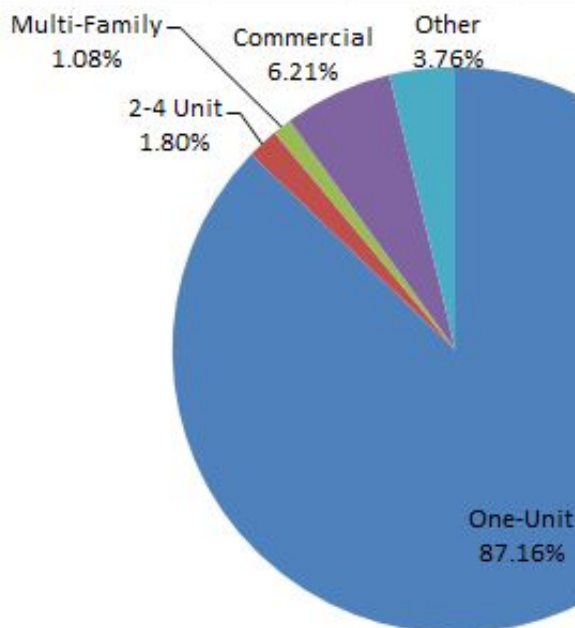
Click on the arrows to switch between cities.

The following charts show the breakdown of real property, by parcel count and assessed value. Categories include: One-Unit (single family detached, single family attached), 2-4 units, multi-family (apartments), commercial and other (vacant land, agriculture land and exempt properties).

To view each city, click on the white arrow in the right and left of the graphs..



**Bountiful  
Parcel Count**



**Bountiful  
Values**

# MARKET CONDITIONS

Overview of the Davis County Market

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 2015 population was approximately 336,043, which is an increase of 1.9% over the prior year.

In 2015 there were 154,772 persons employed in Davis County, and 6,317 persons unemployed. The unemployment rate was 3.3%. This number decreased from 3.6% in 2014.

Davis County employment history:

Year	Employment	Unemployment	Unemployment Rate
2015	154,772	6,317	3.3%
2014	150,671	5,595	3.6%
2013	146,466	6,513	4.3%
2012	141,492	7,316	4.9%
2011	137,871	8,931	6.1%

The 2015 major employers in Davis County (per Department of Workforce Services) were:

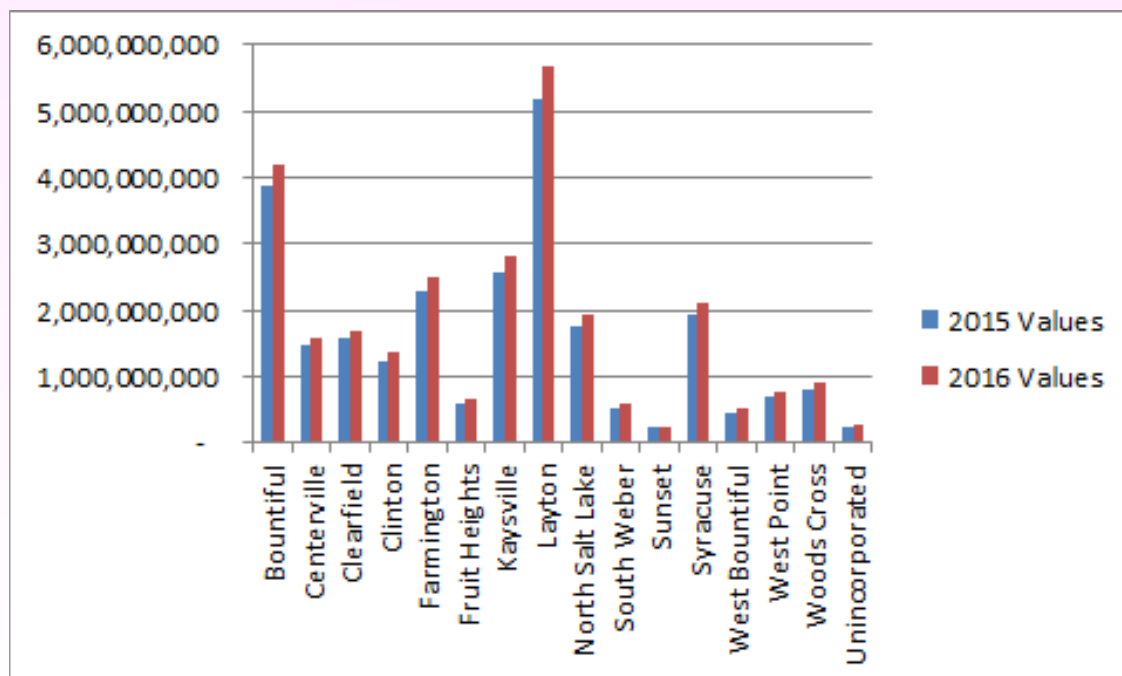
Business	Industry	Employees
Air Force Materiel Command	Public Administration	10,000-14,999
Davis County Government	Public Administration	1,000-1,999
Lagoon Corporation, Inc	Arts, Entertainment and Recreation	1,000-1,999
Lifetime Products Inc	Manufacturing	1,000-1,999
Utility Trailer Manufacturing Company	Manufacturing	1,000-1,999
Alliant	Manufacturing	500-999
ATK Space Systems Inc	Manufacturing	500-999
Davis Hospital & Medical Center	Health Care and Social Assistance	500-999
Davis Schools	Education Services	500-999
May Trucking Company	Transportation and Warehousing	500-999
Smiths Distribution Center	Transportation and Warehousing	500-999



# ASSESSMENT VALUE STATISTICS BY CITY

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

City	2015 Values	2016 Values	% Change	% of Total Assessment
Bountiful	3,876,071,026	4,206,748,257	8.53%	15.13%
Centerville	1,458,937,145	1,590,900,988	9.05%	5.72%
Clearfield	1,573,395,183	1,698,962,082	7.98%	6.11%
Clinton	1,231,463,952	1,350,561,250	9.67%	4.86%
Farmington	2,271,753,871	2,493,996,249	9.78%	8.97%
Fruit Heights	607,620,850	655,168,770	7.83%	2.36%
Kaysville	2,567,033,423	2,801,486,778	9.13%	10.07%
Layton	5,184,610,306	5,671,358,606	9.39%	20.40%
North Salt Lake	1,756,652,307	1,922,561,651	9.44%	6.91%
South Weber	526,000,000	581,000,000	10.46%	2.09%
Sunset	224,000,000	248,000,000	10.71%	0.89%
Syracuse	1,920,000,000	210,798,284	9.79%	7.58%
West Bountiful	467,000,000	517,000,000	10.71%	1.86%
West Point	682,000,000	766,000,000	12.32%	2.75%
Woods Cross	808,000,000	912,000,000	12.87%	3.28%
Unincorporated	230,000,000	283,000,000	23.04%	1.02%
County Total	25,384,538,063	27,806,727,472	9.54%	100.00%





# ASSESSMENT VALUE STATISTICS

## BY PROPERTY TYPE

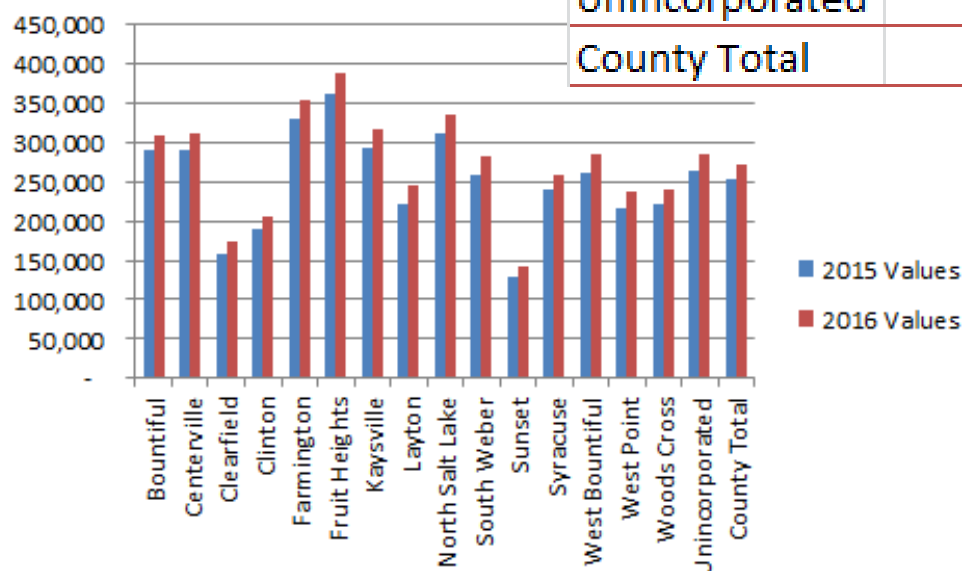
### SINGLE FAMILY

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.

These figures include all single family homes and 2-4 family homes, but excludes Vacant Land, Condos, and Townhouses

City	2015 Values	2016 Values	% Change
Bountiful	291,366	308,778	5.98%
Centerville	289,900	311,476	7.44%
Clearfield	157,669	174,080	10.41%
Clinton	189,599	206,821	9.08%
Farmington	329,108	355,018	7.87%
Fruit Heights	362,481	387,260	6.84%
Kaysville	292,979	316,172	7.92%
Layton	222,894	244,440	9.67%
North Salt Lake	313,085	336,478	7.47%
South Weber	257,514	283,675	10.16%
Sunset	127,789	142,084	11.19%
Syracuse	240,303	259,817	8.12%
West Bountiful	262,299	284,054	8.29%
West Point	217,047	236,934	9.16%
Woods Cross	220,867	240,136	8.72%
Unincorporated	264,135	285,171	7.96%
County Total	252,440	273,275	8.25%



# ASSESSMENT VALUE STATISTICS

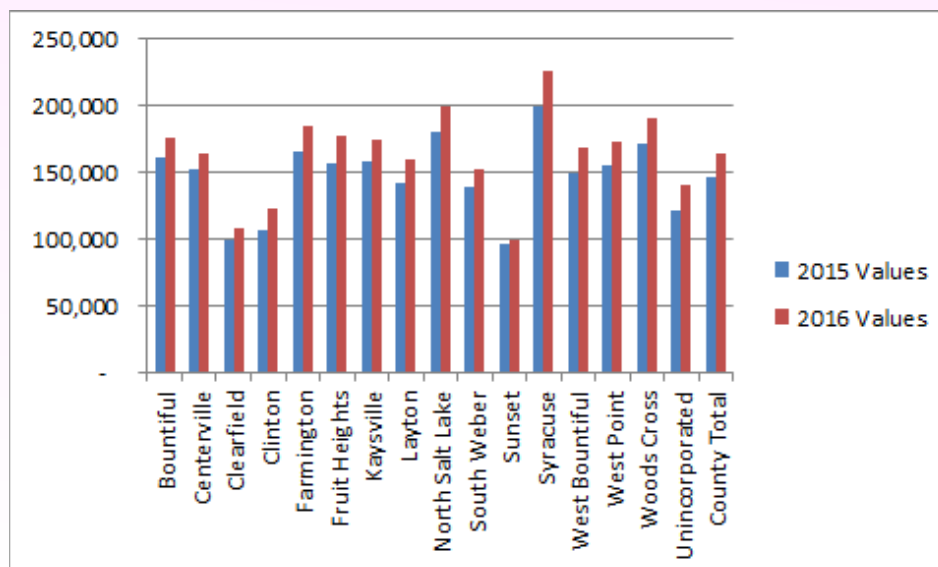
## BY PROPERTY TYPE

### CONDO/ATTACHED PUD

The following information represents the Average Assessed Value for Condo/Attached PUD's (Townhouses) breakdown per city. These values exclude vacant land.

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.

City	2015 Values	2016 Values	% Change
Bountiful	161,415	176,237	9.18%
Centerville	153,125	164,862	7.67%
Clearfield	99,270	108,272	9.07%
Clinton	106,325	122,526	15.24%
Farmington	165,357	185,626	12.26%
Fruit Heights	157,636	178,096	12.98%
Kaysville	158,293	174,510	10.24%
Layton	142,357	159,993	12.39%
North Salt Lake	179,907	199,514	10.90%
South Weber	139,403	152,266	9.23%
Sunset	96,489	99,164	2.77%
Syracuse	199,477	225,719	13.16%
West Bountiful	149,634	169,232	13.10%
West Point	155,963	173,232	11.07%
Woods Cross	171,652	191,166	11.37%
Unincorporated	122,000	140,890	15.48%
County Total	147,394	163,831	11.15%





# ASSESSMENT VALUE STATISTICS

## BY PROPERTY TYPE

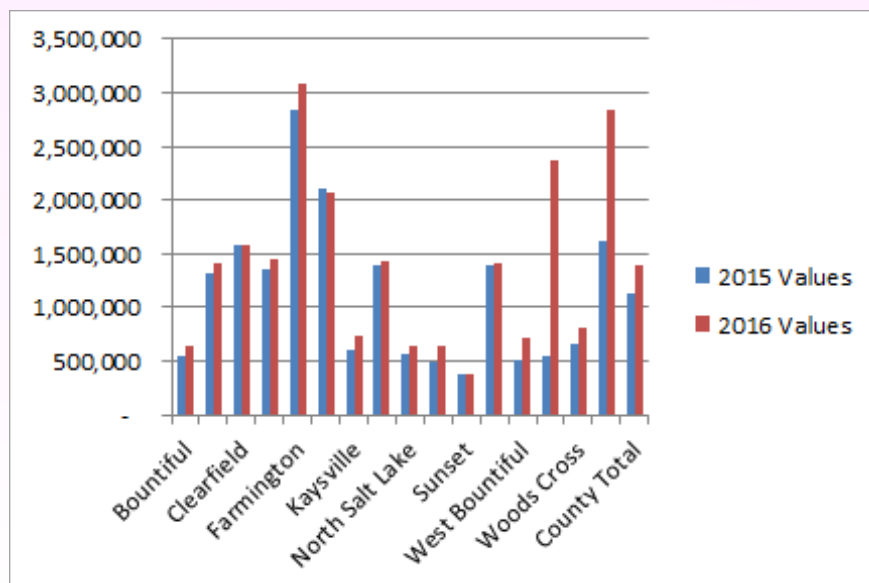
### COMMERCIAL

The following information represents the Average Assessed Value for Commercial breakdown per city. These values exclude vacant land.

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.

City	2015 Values	2016 Values	% Change
Bountiful	537,498	643,886	19.79%
Centerville	1,324,855	1,408,728	6.33%
Clearfield	1,586,688	1,581,750	-0.31%
Clinton	1,358,735	1,444,039	6.28%
Farmington	2,842,094	3,089,173	8.69%
Fruit Heights	2,097,592	2,072,833	-1.18%
Kaysville	604,660	740,671	22.49%
Layton	1,395,469	1,427,136	2.27%
North Salt Lake	565,786	638,669	12.88%
South Weber	489,186	640,628	30.96%
Sunset	379,333	379,333	0.00%
Syracuse	1,391,052	1,406,534	1.11%
West Bountiful	507,706	716,239	41.07%
West Point	548,167	2,364,287	331.31%
Woods Cross	664,908	808,372	21.58%
Unincorporated	1,608,920	2,829,868	75.89%
County Total	1,118,916	1,387,009	36.20%

New Smith store



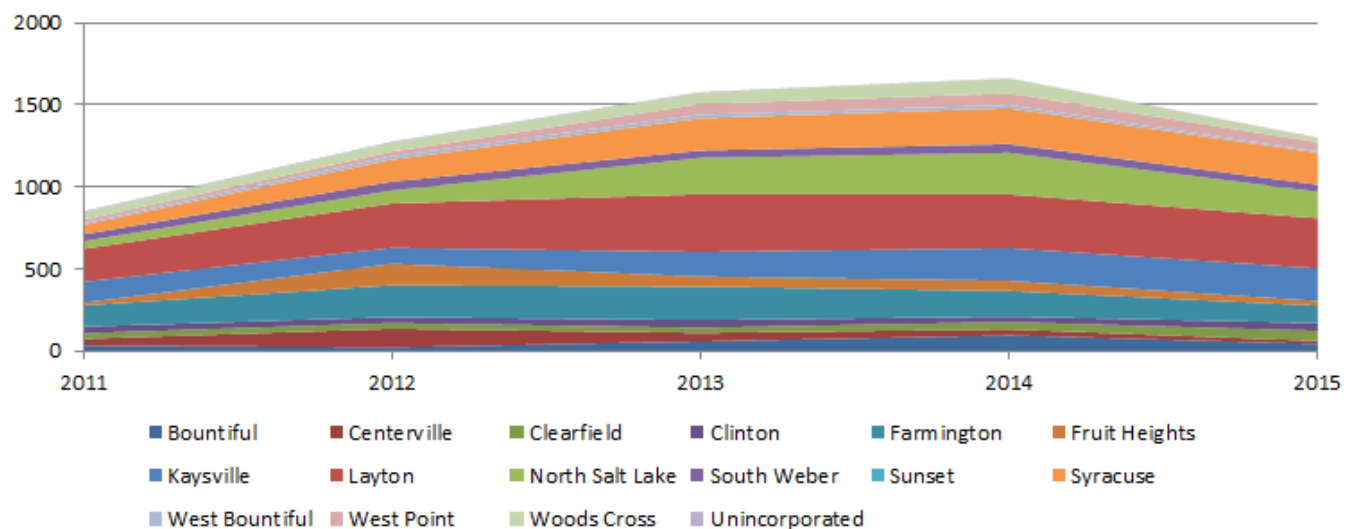
# NEW GROWTH

New building construction trends

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

	2011	2012	2013	2014	2015
<b>Bountiful</b>	34	23	59	97	44
<b>Centerville</b>	41	113	52	36	18
<b>Clearfield</b>	34	36	32	45	62
<b>Clinton</b>	41	35	46	33	48
<b>Farmington</b>	128	194	203	156	105
<b>Fruit Heights</b>	17	132	63	62	29
<b>Kaysville</b>	128	97	150	199	199
<b>Layton</b>	200	270	351	327	304
<b>North Salt Lake</b>	46	79	221	253	162
<b>South Weber</b>	42	54	46	53	43
<b>Sunset</b>	1			2	
<b>Syracuse</b>	58	134	196	217	194
<b>West Bountiful</b>	12	21	23	20	10
<b>West Point</b>	18	27	64	70	55
<b>Woods Cross</b>	46	56	67	91	24
<b>Unincorporated</b>	6	6	5	2	4
<b>Total</b>	<b>852</b>	<b>1277</b>	<b>1578</b>	<b>1663</b>	<b>1301</b>

**Total new construction over time**

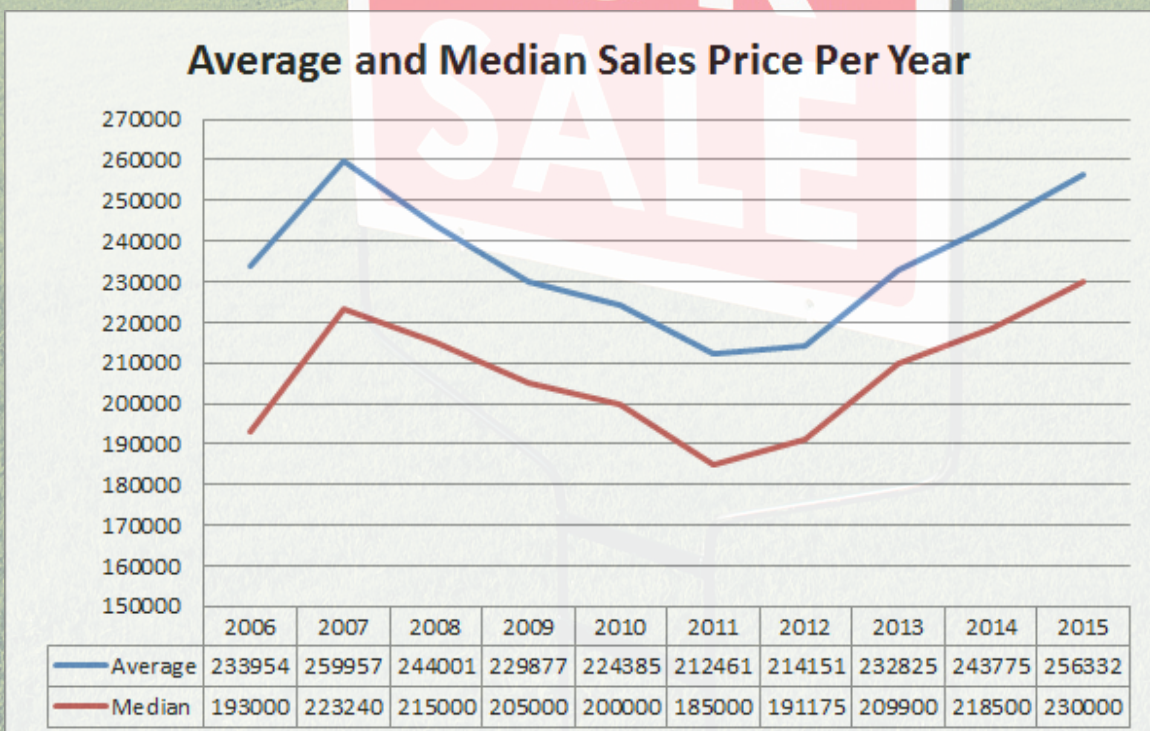
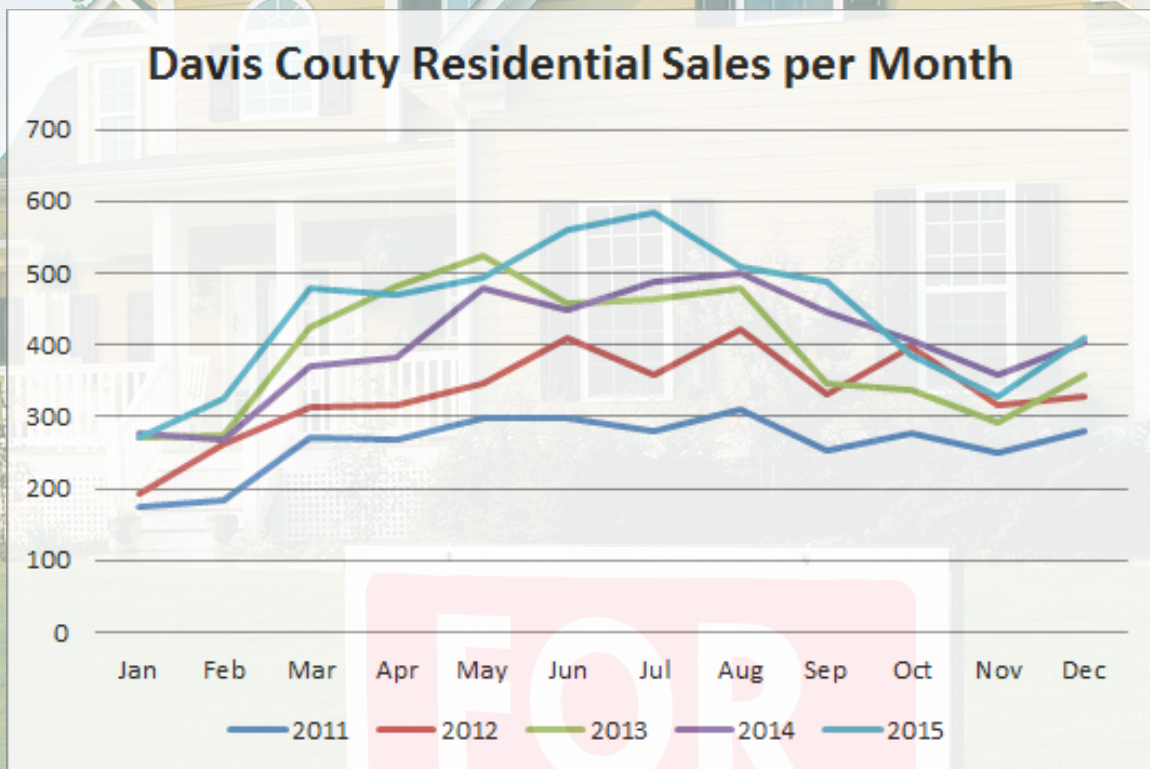




# SALES INFORMATION

Overview of sales used in market value determinations

The top chart shows a comparison of the number of residential homes sold in Davis County over the past five years. The bottom chart shows the average and median home sales prices over the past 10 years.



# APPEAL INFORMATION

Information on the appeal process and appeal statistics

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 is not enough evidence or the evidence is not 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.

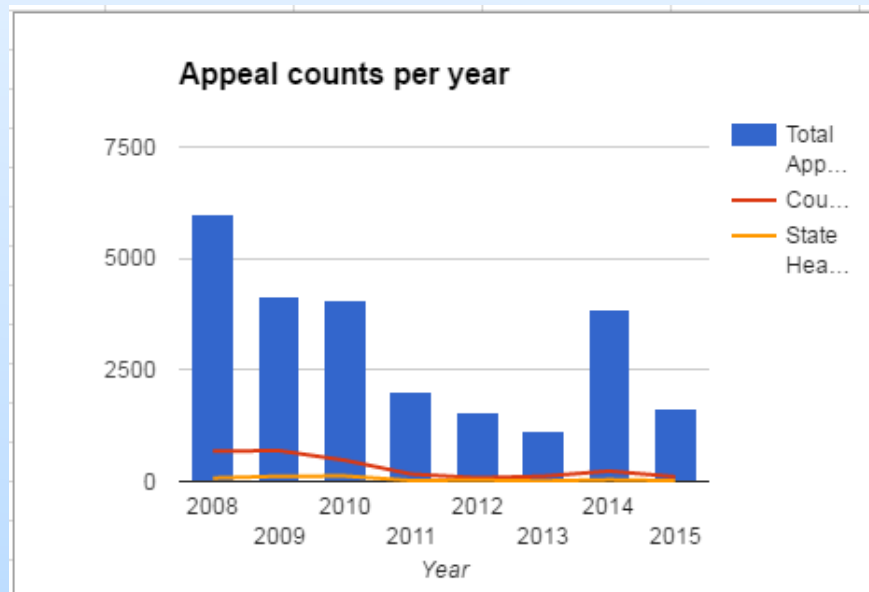


# APPEAL INFORMATION

Information on the appeal process and appeal statistics

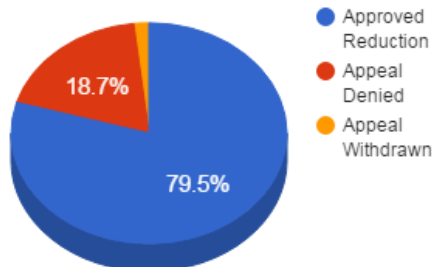
If both the appellant and the county accept the BOE decision, the process ends. If either the appellant or the county disagrees with the decision from the BOE, a request can be made for the process to go to the Utah State Tax Commission. This request must be made within 30 days from the date of the BOE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

Year	Total Appeals	County Hearings	State Hearings
2008	5996	679	75
2009	4155	690	117
2010	4065	474	122
2011	2019	165	20
2012	1570	81	31
2013	1116	116	12
2014	3857	232	38
2015	1625	106	17



Year	Total Appeals	Approved Reduction	Appeal Denied	Appeal Withdrawn	Waiting on State Hearings
2008	5996	4598	1367	24	0
2009	4155	3156	900	29	0
2010	4065	3179	749	22	0
2011	2019	1325	662	14	0
2012	1570	1392	137	10	0
2013	1116	875	225	7	0
2014	3857	3277	520	22	1
2015	1625	1292	304	29	6

2015 Appeal Statistics



# GREENBELT INFORMATION

Overview of farmlands in the county

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.

The following chart shows the difference in Greenbelt values and Market values per city.

	Acres	Greenbelt Value	Market Value
Bountiful	101.93	\$1,202,727	\$8,666,076
Centerville	316.64	\$592,406	\$9,160,273
Clearfield	208.98	\$1,334,499	\$26,444,905
Clinton	407.85	\$795,324	\$20,065,083
Farmington	1,228.56	\$3,545,047	\$43,576,511
Fruit Heights	108.01	\$1,544,437	\$6,317,764
Kaysville	707.81	\$5,626,853	\$42,429,576
Layton	1,648.63	\$7,612,973	\$95,148,070
North Salt Lake	256.90	\$2,932,751	\$20,361,461
South Weber	725.01	\$2,101,765	\$20,750,941
Syracuse	984.36	\$1,736,967	\$32,499,453
West Bountiful	533.53	\$6,801,988	\$27,115,259
West Point	1,914.81	\$4,266,816	\$65,730,205
Woods Cross	279.34	\$675,836	\$19,297,753
Unincorporated	11,365.00	\$6,051,543	\$161,134,589
Grand Total	20,787.36	\$46,821,931	\$598,697,919



# CENTRALLY ASSESSED

Properties Valued by the Utah State Tax Commission

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

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

<b>Tax Year</b>	<b>Values Before Appeals</b>	<b>Values After Appeals</b>
2012	\$502,545,497	\$487,349,287
2013	\$537,485,791	\$522,357,261
2014	\$514,602,568	\$513,621,258
2015	\$577,548,802	\$576,533,396
2016	\$592,604,863	\$592,604,863*

\* Pending appeals; subject to value changes.

# PERSONAL PROPERTY

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 2015 Personal Property Tax values as 2016 totals are not yet available.

City	Tax Charge Value	Tax	Tax Paid
Bountiful	63,908,937	819,355.51	724,026.57
Centerville	43,760,600	560,830.15	519,935.32
Clearfield	336,938,414	5,157,853.08	8,051,657.30
Clinton	19,062,502	274,156.72	203,458.10
Farmington	53,241,155	726,057.58	677,145.34
Fruit Heights	2,519,308	33,222.92	21,966.94
Kaysville	32,209,597	427,235.69	355,597.85
Layton	222,380,380	3,118,886.04	2,891,255.34
North Salt Lake	277,155,988	3,017,812.86	2,847,730.08
South Weber	3,966,674	51,154.23	40,658.81
Sunset	2,900,064	41,723.27	29,603.57
Syracuse	26,177,768	360,939.09	306,767.40
West Bountiful	417,604,522	5,651,764.70	5,634,063.53
West Point	3,174,777	46,186.34	22,938.43
Woods Cross	71,149,393	901,834.41	874,023.45
Unincorporated	2,671,255	37,207.91	37,207.83
Total	1,980,238,271	26,975,753.30	25,916,961.02



# DAVIS COUNTY

## ASSESSOR OFFICE

visit us online at [www.daviscountyutah.gov/assessor](http://www.daviscountyutah.gov/assessor)

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