

# DAVIS COUNTY

Annual Report – 2022 | Assessor's Office

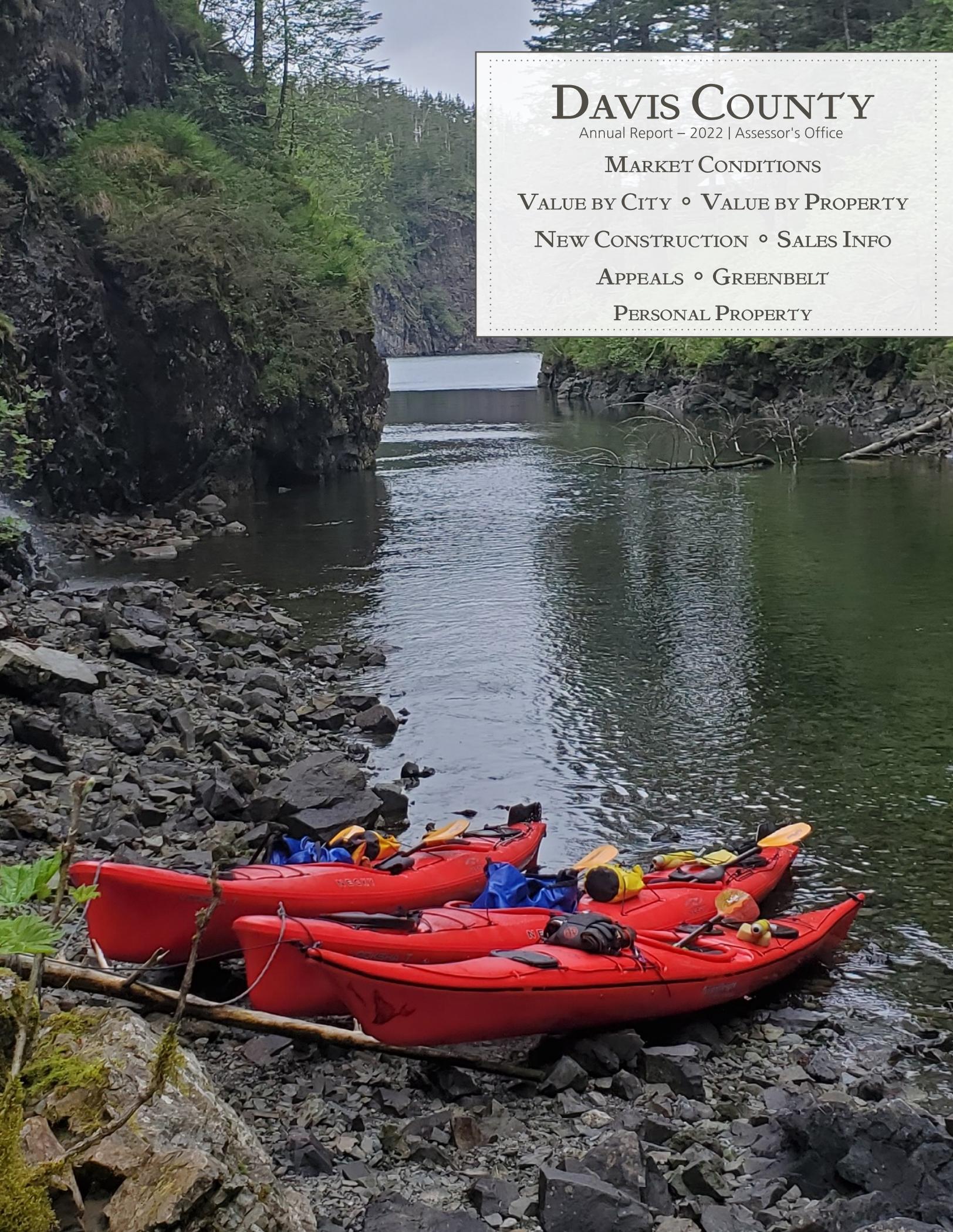
MARKET CONDITIONS

VALUE BY CITY ◦ VALUE BY PROPERTY

NEW CONSTRUCTION ◦ SALES INFO

APPEALS ◦ GREENBELT

PERSONAL PROPERTY



# 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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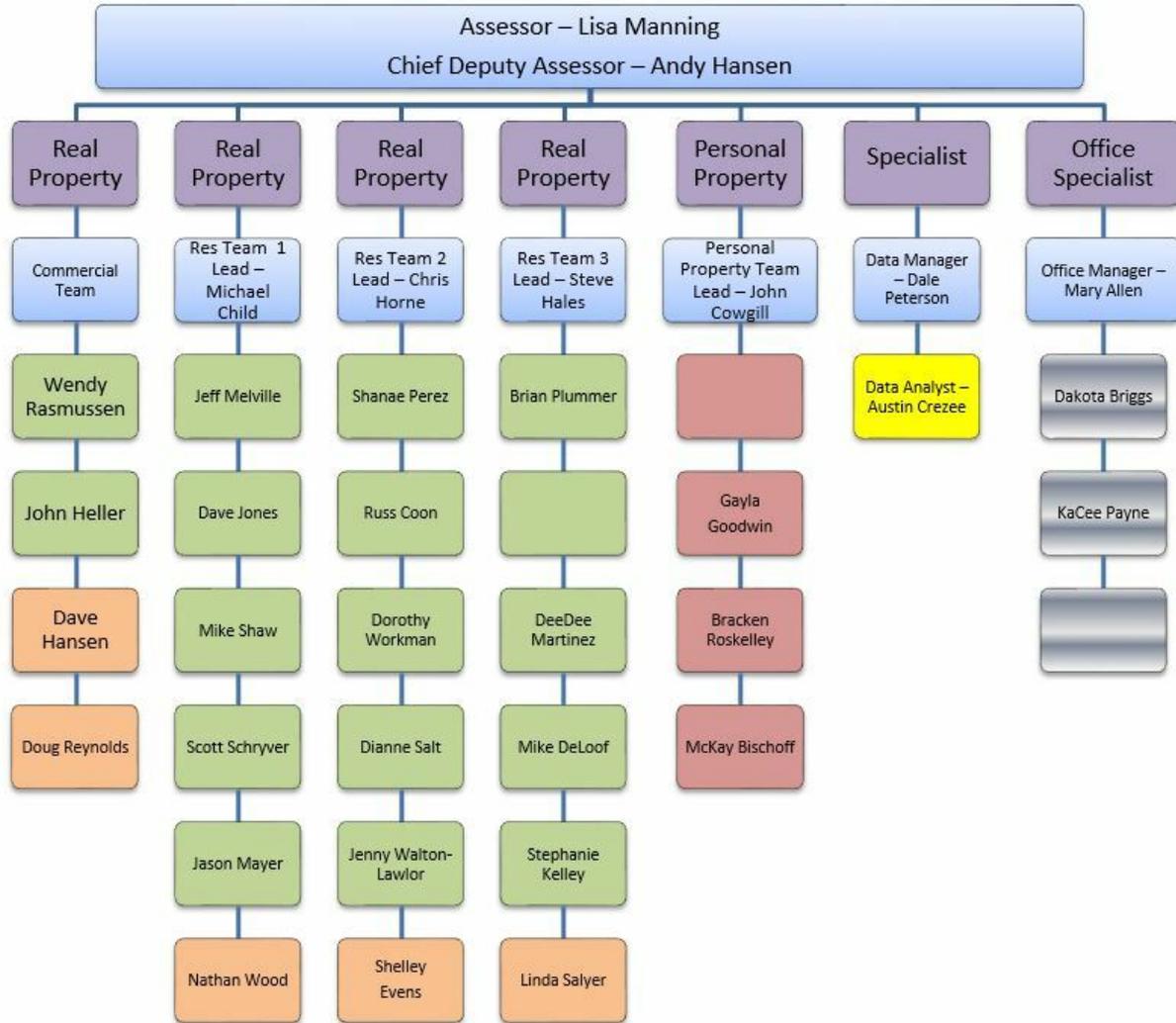
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# ORGANIZATIONAL CHART

As of May 18, 2022

## Assessor's Office



5/18/2022

Real Property Appraisers - Green

Personal Property Appraisers - Red

Data Collectors - Orange

Office Specialists - Gray

Admin & Team Leads - Blue

# MARKET CONDITIONS

Overview of the Davis County Market

Utah is the ninth most urban state in the nation with approximately 90% of Utahns living in urban areas. Davis County is the smallest county in terms of land area, but the third most populated county, containing approximately 11% of Utah's total population. The 2021 population was estimated to be 367,285 by the United States Census.

As of April 2022 there were and estimated 184,375 people employed in Davis County, and 3,204 unemployed. The unemployment rate was 1.7%, which decreased from 2.4% in 2021.

The following is the Davis County employment history at the end of the year (per Utah Department of Workforce Services):

Year	Employment (Year End)	Unemployment (Year End)	Unemployment Rate
2021	179,926	3,772	2.1%
2020	171,294	5,791	3.3%
2019	170,891	4,742	2.7%
2018	166,488	4,810	2.8%
2017	163,708	5,183	3.1%

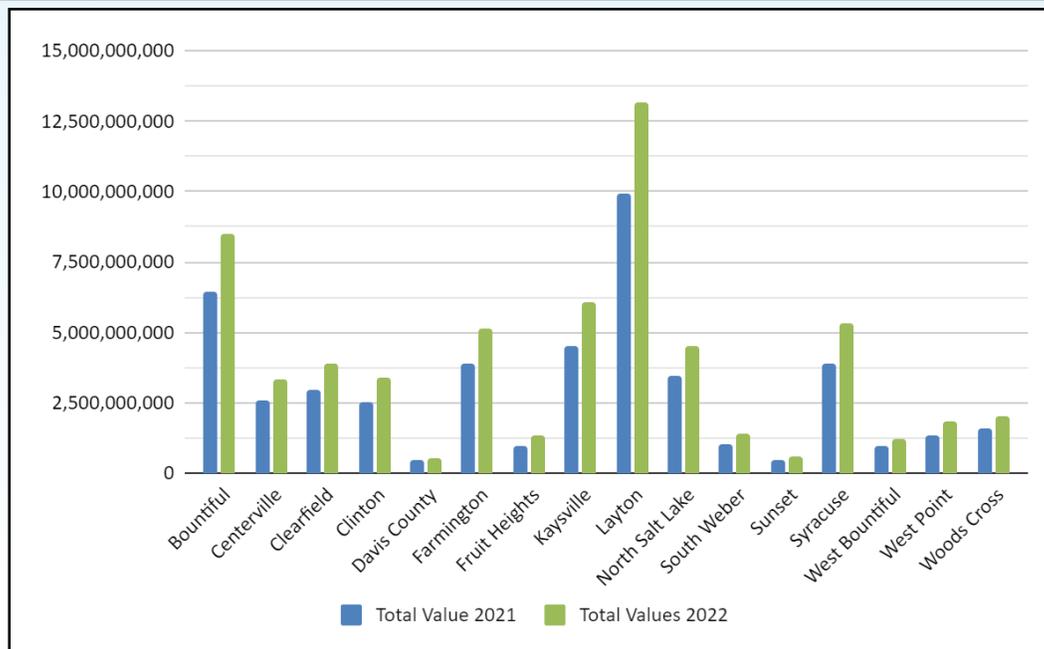
As of 2018, the major employers in Davis County (per Utah Department of Workforce Services) were:

Business	Industry	Employees
Air Force Materiel Command	Federal Government	10,000-14,999
Davis County School District	Public Education	7,000 - 9,999
Northrup Grumman	Aerospace Manufacturing	2,000 - 2,999
Kroger Group Cooperative	Supermarkets and Grocery	2,000 - 2,999
Lifetime Products	Sporting and Athletic Goods Manufacturing	1,000 - 1,999
Wal-Mart Associates	Warehouse Clubs and Supercenters	1,000 - 1,999
Ralcorp Frozen Bakery Products	Cookie and Cracker Manufacturing	1,000 - 1,999
Lagoon Corporation	Amusement and Theme Park	1,000 - 1,999
Utility Trailer Manufacturing	Truck Trailer Manufacturing	1,000 - 1,999
Davis Hospital & Medical Center	General Healthcare and Surgical Hospital	500 - 999
Davis County Government	Local County Government	500 - 999

# OVERALL TOTAL VALUE STATISTICS BY CITY

The following table contains the total values and changes of all properties within each specified city. These values include all non-exempt vacant land, residential properties, and commercial properties.

City	2021 Values	2022 Values	% Change	% of Total Assessment
Bountiful	6,467,896,592	8,488,337,555	31.24%	13.64%
Centerville	2,563,002,347	3,305,532,238	28.97%	5.31%
Clearfield	2,950,083,813	3,864,815,992	31.01%	6.21%
Clinton	2,501,053,586	3,396,518,500	35.80%	5.46%
Davis County	442,826,191	561,140,281	26.72%	0.90%
Farmington	3,880,422,619	5,137,728,073	32.40%	8.25%
Fruit Heights	968,208,931	1,321,162,016	36.45%	2.12%
Kaysville	4,535,641,632	6,077,677,086	34.00%	9.76%
Layton	9,917,897,061	13,147,367,934	32.56%	21.12%
North Salt Lake	3,482,107,102	4,534,327,960	30.22%	7.29%
South Weber	1,010,542,383	1,405,778,258	39.11%	2.26%
Sunset	445,877,507	600,167,594	34.60%	0.96%
Syracuse	3,876,939,302	5,319,519,921	37.21%	8.55%
West Bountiful	943,437,072	1,222,492,833	29.58%	1.96%
West Point	1,315,979,011	1,847,129,282	40.36%	2.97%
Woods Cross	1,580,350,197	2,009,828,262	27.18%	3.23%
<b>Grand Total</b>	<b>46,882,265,346</b>	<b>62,239,523,785</b>	<b>32.76%</b>	<b>100.00%</b>



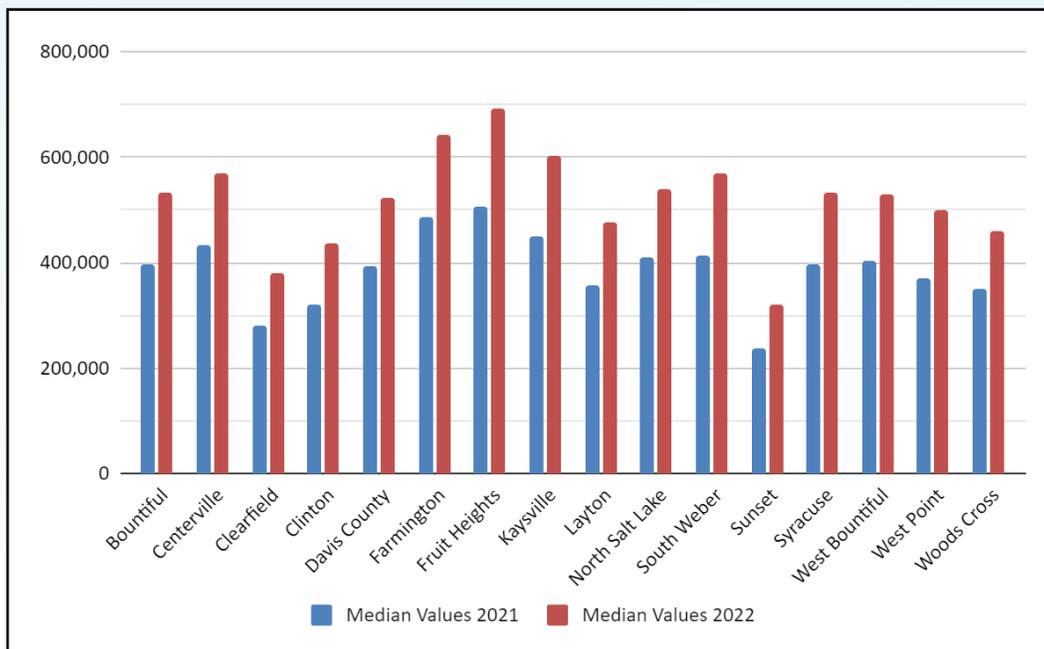
# ASSESSMENT VALUE STATISTICS BY PROPERTY TYPE: SINGLE FAMILY RESIDENCES

The following table contains the average assessed value of single family residential properties, broken down by city.

This table shows general trends in the market and includes new growth. The figure illustrating the percentage change is based on the median and should not be compared to individual tax notices.

These figures include all single family homes and 2-4 family homes, but excludes vacant land, condos, and townhouses. Properties that are listed as exempt are not included in these values.

City	Median 2021	Median 2022	% Change
Bountiful	398,000	532,000	33.67%
Centerville	432,000	569,000	31.71%
Clearfield	280,000	380,000	35.71%
Clinton	321,000	436,000	35.83%
Davis County	395,000	522,000	32.15%
Farmington	485,000	641,000	32.16%
Fruit Heights	505,000	693,000	37.23%
Kaysville	450,000	602,000	33.78%
Layton	356,000	476,000	33.71%
North Salt Lake	409,000	539,000	31.78%
South Weber	414,000	569,000	37.44%
Sunset	239,000	321,000	34.31%
Syracuse	396,000	532,000	34.34%
West Bountiful	402,500	531,000	31.93%
West Point	369,000	499,000	35.23%
Woods Cross	351,000	459,000	30.77%
<b>Grand Total</b>	<b>381,000</b>	<b>510,000</b>	<b>33.86%</b>



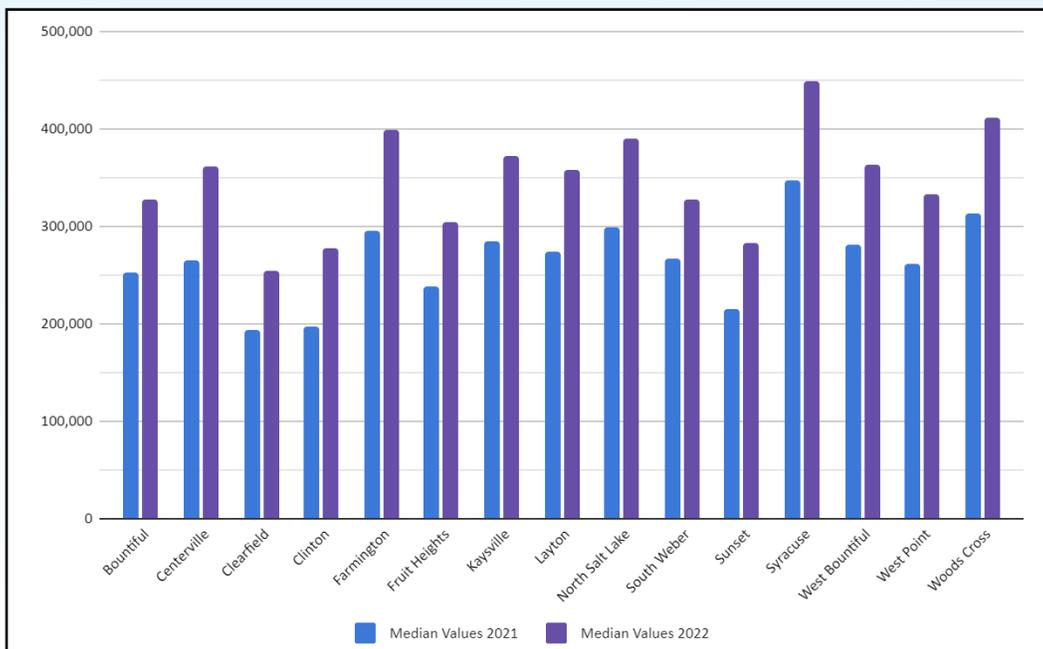
# ASSESSMENT VALUE STATISTICS BY PROPERTY TYPE: CONDO/ATTACHED PUD

The following information represents the average assessed value for condos and attached PUD's (Townhouses), broken down by city. These values exclude vacant land.

This table shows general trends in the market and includes new growth. The figure illustrating the percentage change is based on the median and should not be compared to individual tax notices.

Condo and townhouse communities owned by a single owner are considered commercial and are not included in this data. Properties that are listed as exempt are also not included in these values.

City	Median 2021	Median 2022	% Change
Bountiful	252,000	328,000	30.16%
Centerville	264,000	361,000	36.74%
Clearfield	193,000	254,500	31.87%
Clinton	197,000	278,000	41.12%
Farmington	295,000	398,000	34.92%
Fruit Heights	238,000	303,500	27.52%
Kaysville	284,000	372,000	30.99%
Layton	273,000	358,000	31.14%
North Salt Lake	298,000	389,000	30.54%
South Weber	266,000	328,000	23.31%
Sunset	215,000	283,000	31.63%
Syracuse	347,500	449,000	29.21%
West Bountiful	281,500	363,000	28.95%
West Point	262,000	332,000	26.72%
Woods Cross	313,000	411,000	31.31%
<b>Grand Total</b>	<b>273,000</b>	<b>359,000</b>	<b>31.50%</b>

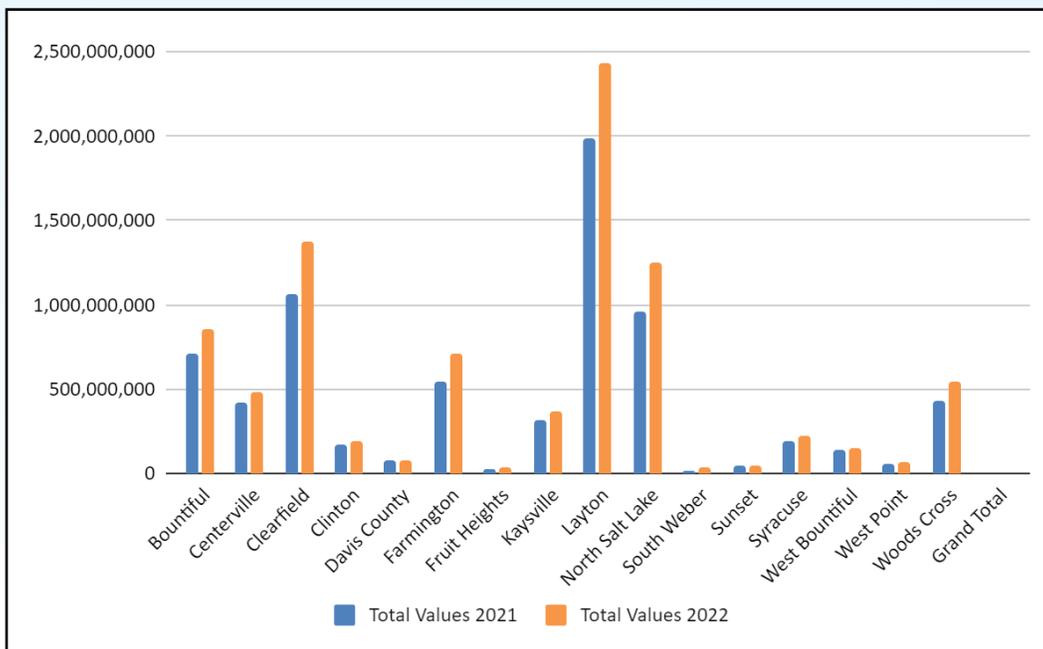


# ASSESSMENT VALUE STATISTICS BY PROPERTY TYPE: COMMERCIAL

The following table contains the total assessed value for all commercial properties in the county, broken down by city. These values exclude vacant land and properties that are listed as tax exempt.

This table shows general trends in the market and includes new growth. The figure illustrating the percentage change is an average and should not be compared to individual tax notices.

City	2021 Values	2022 Values	% Change
Bountiful	716,182,731	860,878,253	20.20%
Centerville	425,126,871	483,592,645	13.75%
Clearfield	1,066,868,541	1,371,970,469	28.60%
Clinton	171,755,537	195,228,694	13.67%
Davis County	75,000,915	82,539,879	10.05%
Farmington	541,514,502	706,530,300	30.47%
Fruit Heights	30,915,846	39,973,023	29.30%
Kaysville	315,254,994	364,266,329	15.55%
Layton	1,982,609,223	2,433,437,700	22.74%
North Salt Lake	959,874,432	1,255,841,927	30.83%
South Weber	21,630,945	32,236,722	49.03%
Sunset	43,840,497	51,846,575	18.26%
Syracuse	197,949,527	224,153,048	13.24%
West Bountiful	137,667,969	156,200,166	13.46%
West Point	58,758,123	71,152,481	21.09%
Woods Cross	435,131,230	545,412,318	25.34%
<b>Grand Total</b>	<b>7,180,081,883</b>	<b>8,875,260,529</b>	<b>23.61%</b>



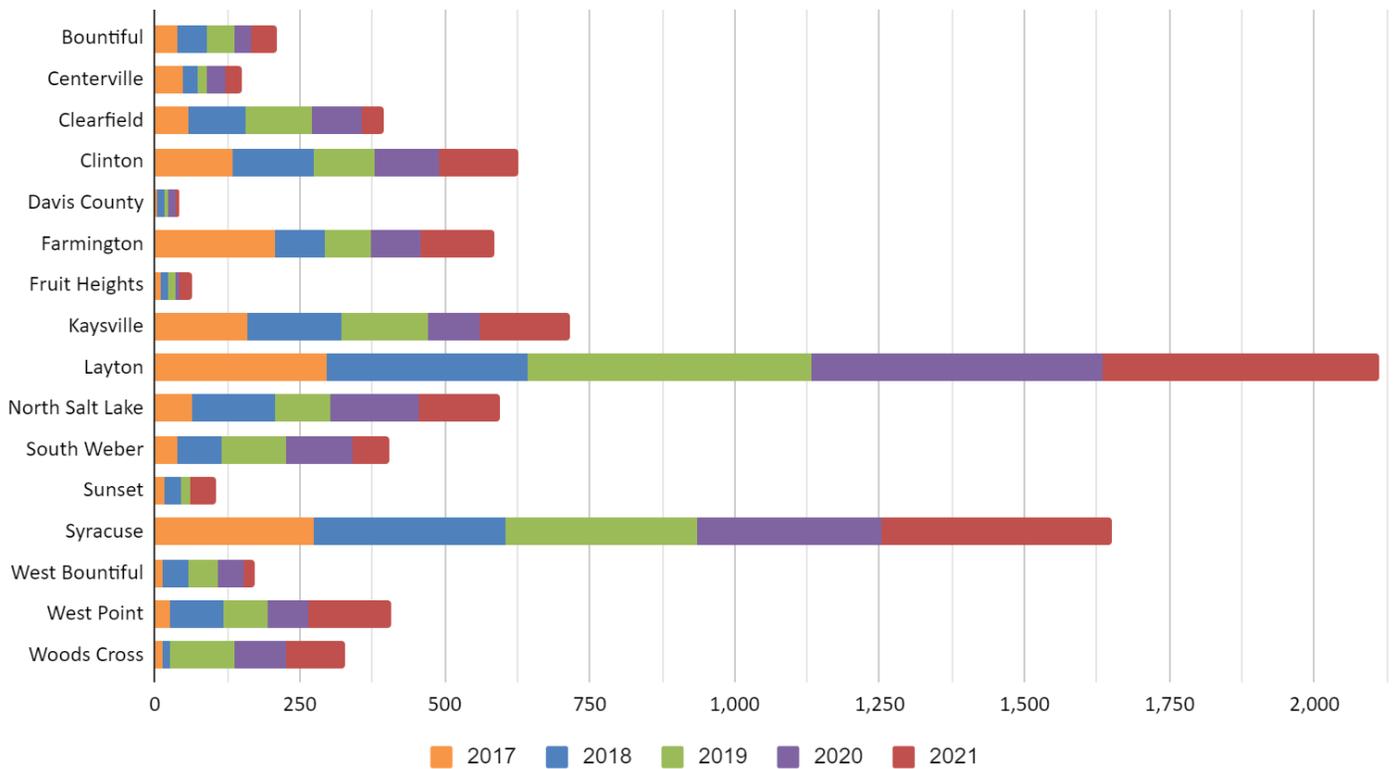
# NEW GROWTH

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 items such as additions, basement finish permits, decks, etc.

City	2017	2018	2019	2020	2021	Grand Total
Bountiful	39	52	46	29	43	209
Centerville	49	25	16	30	31	151
Clearfield	57	98	117	84	38	394
Clinton	135	138	106	110	137	626
Davis County	5	12	6	14	6	43
Farmington	206	88	78	85	130	587
Fruit Heights	11	12	13	6	22	64
Kaysville	161	161	148	90	156	716
Layton	297	345	492	501	476	2,111
North Salt Lake	64	144	96	152	139	595
South Weber	39	76	111	116	61	403
Sunset	17	28	17		43	105
Syracuse	273	332	329	320	396	1,650
West Bountiful	15	43	51	44	20	173
West Point	27	90	77	72	141	407
Woods Cross	15	10	112	89	103	329
<b>Grand Total</b>	<b>1,410</b>	<b>1,654</b>	<b>1,815</b>	<b>1,742</b>	<b>1,942</b>	<b>8,563</b>

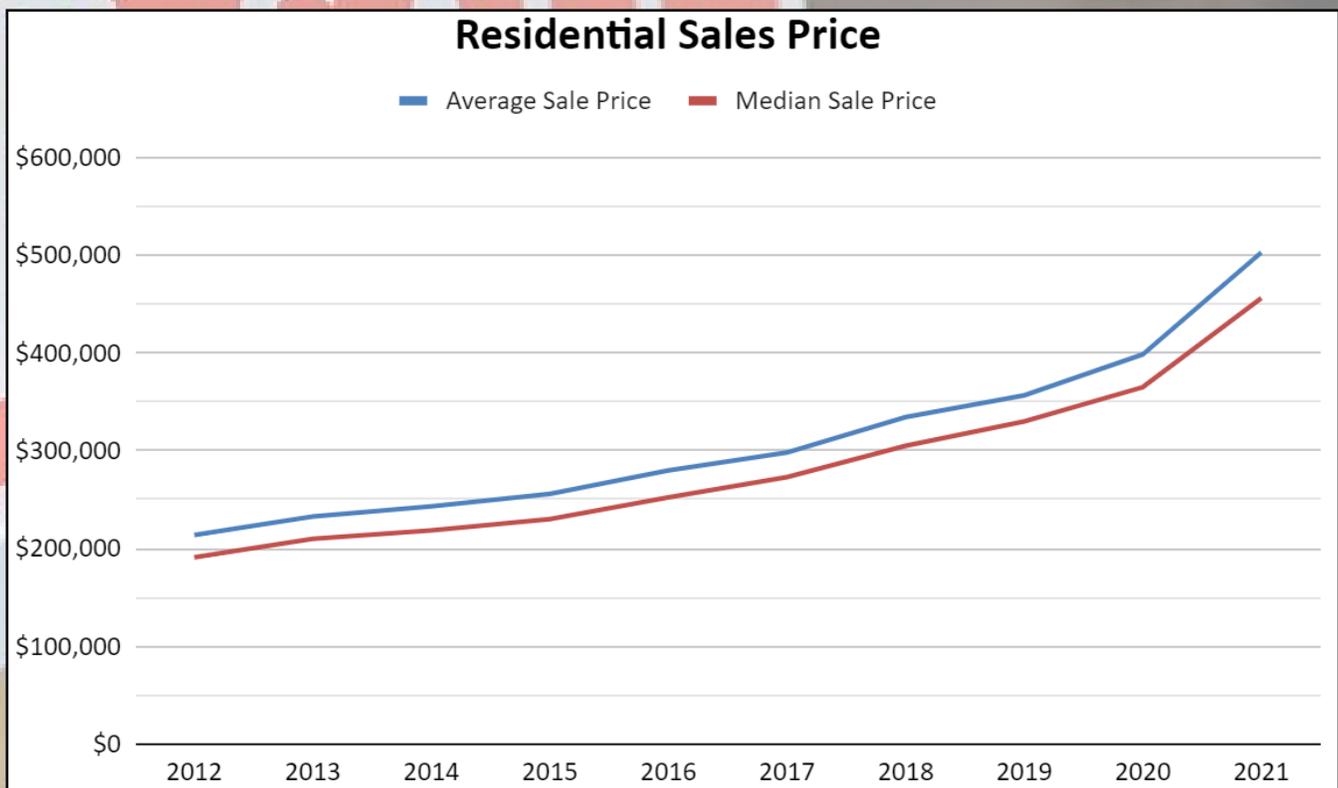
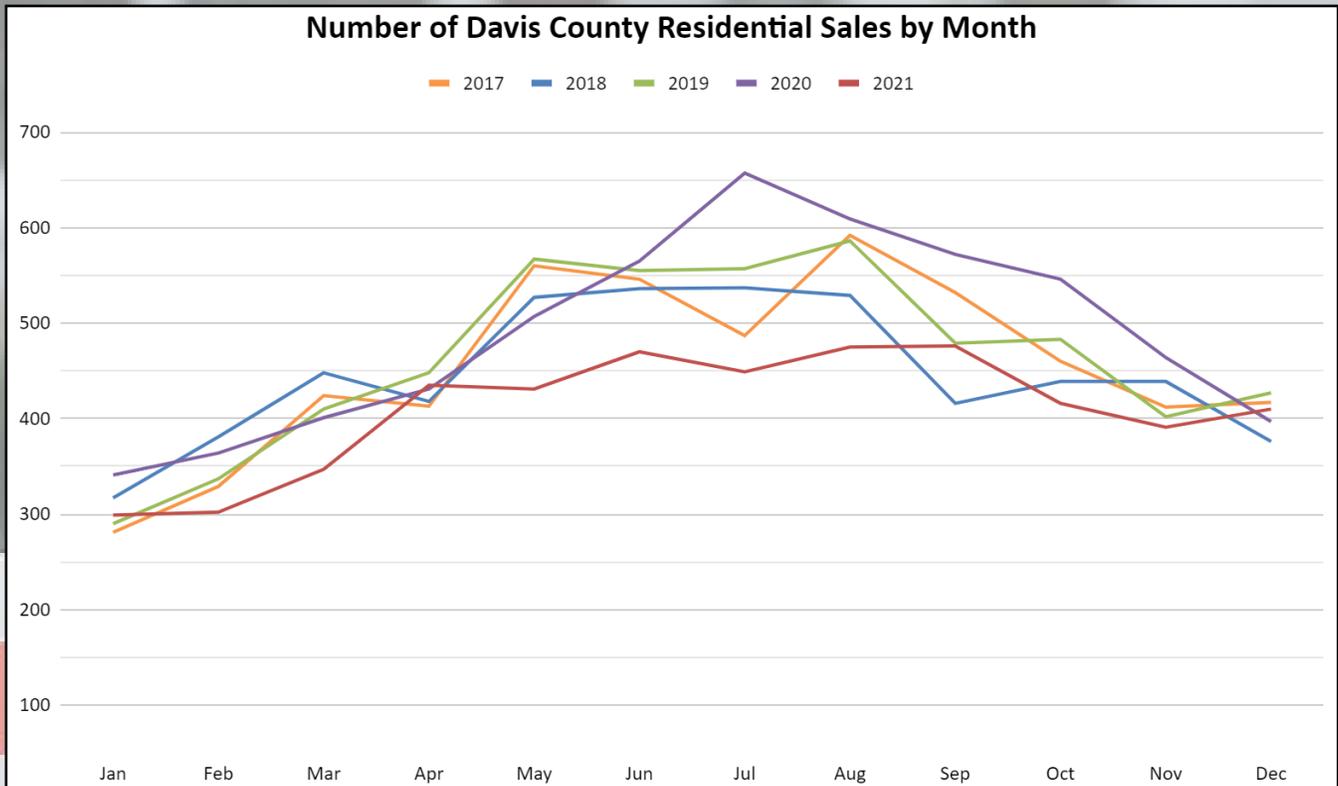
Count of New Construction by Year



# SALES INFORMATION

Overview of Sales Used in Market Value Determinations

The top chart shows a comparison of the number of residential homes sold per month in Davis County over the past five years. The bottom chart shows the average and median home sales prices since 2012. It is worth noting how the second chart illustrates the doubling of house prices in Davis County following the recovery after the Great Recession.



# APPEAL INFORMATION

Appeal Process and 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 15<sup>th</sup>, 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 1<sup>st</sup> that are located near the subject property with similar characteristics are best. Submitting three homes that sold two years ago, located five 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 property 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 of January 1<sup>st</sup>, 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, please 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. Condos, however, 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.

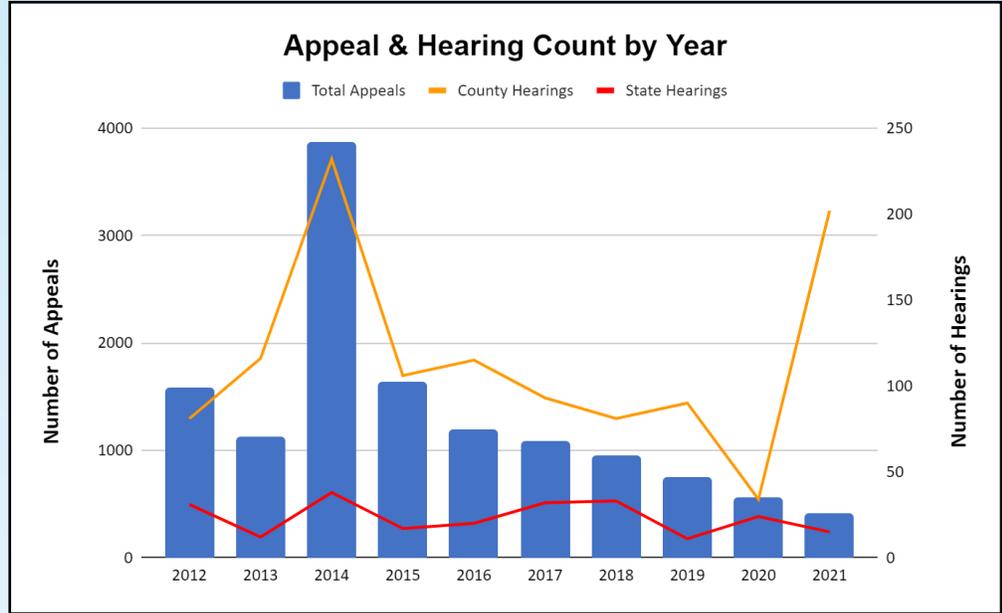
If the taxpayer is unsatisfied with the result, a hearing can be scheduled with the Board of Equalization (BOE). There is a 20 day window from the date of the market review letter to file for a hearing. A hearing is an informal meeting where both the taxpayer and an appraiser from the Assessor's Office 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

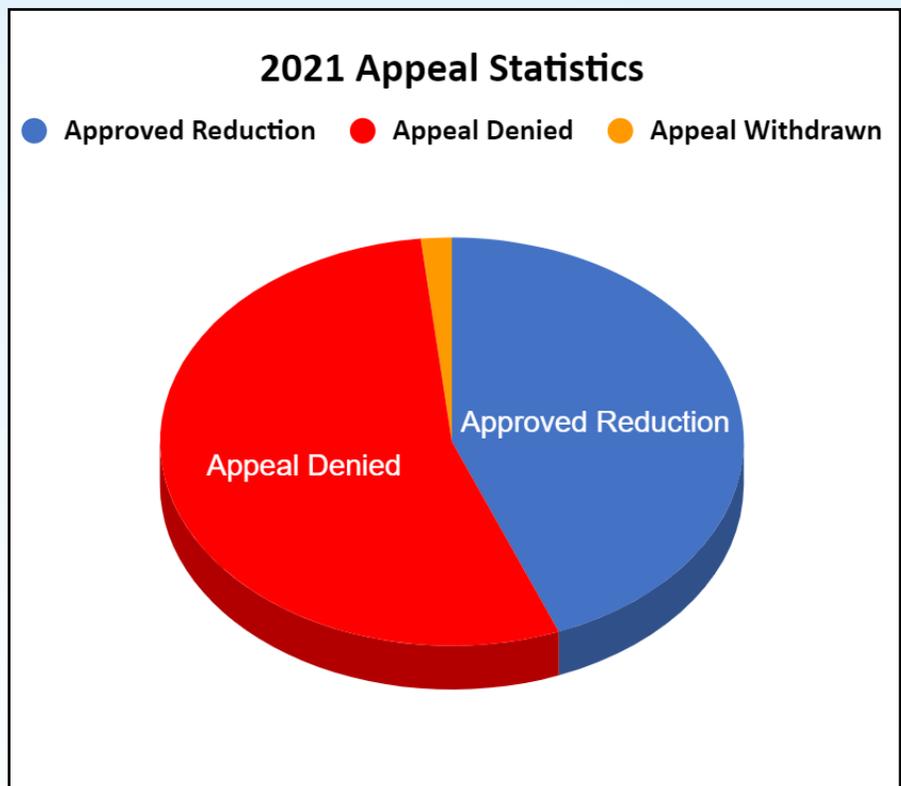
Appeal Process and Statistics

If both the appellant and the county accept the Board of Equalization 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
2012	1570	81	31
2013	1116	116	12
2014	3857	232	38
2015	1625	106	17
2016	1176	115	20
2017	1072	93	32
2018	935	81	33
2019	731	90	11
2020	544	34	24
2021	397	202	15



Year	Total Appeals	Approved Reduction	Appeal Denied	Appeal Withdrawn
2012	1570	1392	137	10
2013	1116	875	225	7
2014	3857	3277	520	22
2015	1625	1292	304	29
2016	1176	990	155	11
2017	1072	748	236	14
2018	935	647	173	4
2019	731	531	172	6
2020	544	305	170	5
2021	397	155	191	6



# GREENBELT INFORMATION

Overview of Farmland 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 Utah State 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.

City	Acres	2022 Greenbelt Value	2022 Market Value
Bountiful	80.2	\$19,344	\$15,531,958
Centerville	679.1	\$32,214	\$43,949,399
Clearfield	70.5	\$41,234	\$13,325,126
Clinton	238.1	\$115,042	\$34,967,210
Davis County	11,699.8	\$1,890,674	\$395,182,565
Farmington	547.8	\$102,259	\$96,684,299
Fruit Heights	66.0	\$19,721	\$13,501,599
Kaysville	477.7	\$155,689	\$120,581,317
Layton	1,371.5	\$756,850	\$181,658,488
North Salt Lake	754.6	\$13,761	\$6,493,266
South Weber	593.8	\$214,157	\$43,653,780
Syracuse	509.1	\$249,478	\$62,030,391
West Bountiful	206.3	\$15,797	\$58,342,032
West Point	1,508.8	\$685,193	\$138,467,278
Woods Cross	301.8	\$49,534	\$55,985,090
<b>Grand Total</b>	<b>19,105.0</b>	<b>\$4,360,948</b>	<b>\$1,280,353,797</b>

# PERSONAL PROPERTY

The Personal Property Division of the Assessor's Office consists of one Supervisor/Personal Property Appraiser, five personal property appraisers, and one office specialist. 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 homes in communities where the land beneath the manufactured/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, 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 2020 personal property tax values.

City	Tax Charge Value	Tax	Tax Paid
Bountiful	61,722,937	743,793.56	714,692.34
Centerville	24,045,085	296,350.52	266,735.21
Clearfield	211,717,775	2,899,932.31	2,873,554.23
Clinton	21,589,385	276,442.64	264,656.68
Farmington	50,110,230	621,279.43	574,931.04
Fruit Heights	3,354,057	41,622.77	39,985.62
Kaysville	39,673,979	483,363.39	440,308.45
Layton	241,515,108	3,094,667.07	3,016,014.57
North Salt Lake	261,549,398	3,253,545.36	3,200,907.18
South Weber	7,751,339	96,124.38	95,456.16
Sunset	3,908,445	49,800.11	47,793.79
Syracuse	19,899,805	252,009.87	247,520.20
West Bountiful	513,621,398	6,406,273.55	6,396,947.65
West Point	3,683,766	48,542.94	47,292.82
Woods Cross	74,666,669	899,314.12	850,481.60
Unincorporated	969,941,070	12,101,360	11,945,851
<b>Grand Total</b>	<b>2,508,750,446</b>	<b>31,564,422.24</b>	<b>31,023,128.31</b>

# DAVIS COUNTY ASSESSOR'S OFFICE

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

[mallen@daviscountyutah.gov](mailto:mallen@daviscountyutah.gov)

801-451-3250

61 South Main Street, Suite 302

Farmington, UT 84025

