

FREQUENTLY ASKED QUESTIONS

Q: What is the job of the County Assessor?

A: The County Assessor is responsible for valuing and maintaining records on each parcel of “real” and “personal” property in Uintah County.

Q: What is real property?

A: Real property includes land and buildings.

Q: What is personal property?

A: Personal property includes business furniture, fixtures, equipment, construction equipment, manufactured homes, motor vehicles, boats, RV's, etc.

Q: How do you determine the value for my property?

A: Buyers and sellers create value by their transactions in the market place. The Assessor is required to value each parcel by annually updating values based on current market data (sales comparables) and physically inspecting each property at least once every five years. Adjustments are made up or down as the market dictates.

Q: How can the value of my property keep increasing if I have not done anything to it?

A: Property values are based on activity in the marketplace. If homes similar to yours are selling for a higher price, State law requires the Assessor to value your property at that market value.

Q: Why should I be penalized for somebody else paying a high price for a home in my neighborhood?

A: It really isn't a penalty. Sometimes it may appear that way. Few people will pay more for something than it is worth. If a number of homes similar to yours are selling for more, based on the sales price paid by newcomers to your neighborhood, it increases the marketability and market value of your property.

Q: How can my property increase in value if it is getting older?

A: To determine a market value for your property, we must analyze the market in your neighborhood. As homes with similar characteristics are sold, values are adjusted to follow the market.

Q: Will my value increase every year?

A: The value of your property is based on the market in your neighborhood. If the values in your area (based on sales) increase, we must increase the value of similar properties to maintain current market values, as required by Law. However, if the values decrease based on sales, we again must make the necessary adjustments and maintain the current market value by decreasing the values in the neighborhood.

Q: I have an older home in an area where they are building new homes. How will this affect my property value?

A: The newer homes will not have a direct affect on your value. We compare your home to similar properties in terms of age, condition and size, as well as a number of other variables. However, as the desirability of a neighborhood increases, even older homes increase in value.

Q: I just purchased my property, why have you valued it for more than I paid for it?

A: There are numerous types of sales occurring throughout the County. Some are at less than market value, some may be greater than market value. Market value must be viewed as a willing buyer and willing seller without any undue pressure to buy or sell. For example: if an individual's employment transfers them out of the County, or perhaps they inherit family property, they may choose to sell quickly at below market value to free themselves of the burden of trying to maintain two households. On the other hand one might choose to purchase a home above the indicated market value for reasons such as location to employment, relatives, schools, or a fondness for the overall structure and layout of the property. These, along with other sales that have occurred in the neighborhood, must be considered. We analyze what the majority of similar properties are selling for in your neighborhood and apply those findings, in terms of market value, to each property.

Q: Do you visit each home in the County?

A: Yes. Utah Law requires a review of property characteristics once every five years.

Q: If you didn't increase my market value, why did my taxes increase?

A: *The County Assessor does not establish the amount of taxes you pay.* If the market value placed on your property by the Assessor remained the same as the previous year, the increase in your taxes can be attributed to an increase in tax rates within your particular tax district. Tax rates can increase due to public voting on bond issues, such as school bonds, jail, etc., or an increase in the budget of a taxing entity.

Q: How are tax rates set for my property?

A: Tax rates are set by procedures outlined in the Utah Constitution. *Rates are not set by the County Assessor.* There are many different rates in Uintah County, and they vary depending on where the property is located (county, city, water/sewer districts, etc.). The tax rate levied against a property makes a considerable difference in taxes owed.

Q: Where does my property tax money go?

A: Property taxes are an important source of revenue for public (K-12) schools, law enforcement, fire departments, libraries, streets and roads, city and county government. As in most states, property taxes are the backbone of funding for local government and schools. Generally, public (K-12) schools receive the largest share of the property tax.

Q: How do I calculate my real property tax?

A: The method for figuring ad valorem taxes requires four steps (1) you must know the taxable value of your property; (2) the assessment ratio (55% of market value for Primary Residential Property - 100% for all other property); (3) any exemptions and (4) the tax rate for your area of the County.

If you want assistance in estimating taxes, please call us at (435) 781-5323.

Q: What if I disagree with the market value placed on my property?

A: If you have questions concerning your real or personal property, please contact us. It is important that we correct any factual or valuation errors. Property owners are always welcome year-round to meet with our staff to discuss any questions or concerns.

Q: When I get my tax valuation notice in July, how do I file an appeal?

A: Please contact the Assessor Office to discuss your value before filing an appeal. You may find out you do not need to appeal. The appeal process is for **assessed value, not taxes.** If your opinion of **value** differs from what is on your Notice, *please contact the Assessor's Office.* We will go over the information we have on file for accuracy and explain how we arrived at your value.

If you still disagree, please click on the link to Clerk Auditor for **Board of Equalization (BOE forms)**. You must provide an estimate of value and include evidence to support that value, i.e., recent sales of comparable properties; current appraisal; closing statements. All evidence must be as of January 1st each year. In other words for 2009 tax year, use 2008 sales comparables.