

WASATCH TAXPAYERS ASSOCIATION

July 17, 2021

RE: Inequities in the Wasatch County Assessed Property Valuations

To the Wasatch County Council:

We understand that Wasatch County is one of the fastest growing counties in the nation, and many of our recent increases in taxes are in direct correlation to this situation. It is state mandated that all taxpayers should rely on a system of assessment that is fair and equitable. The Wasatch Taxpayers Association has been aware of the inequities in local property valuations for years now, and it has been of major concern. We have discussed these issues with some County Council people, and also with the past and current County Assessor, and have not yet seen any meaningful improvements in certain areas. Utah Code 59-2-303.1(4) requires the County "Commission" to be responsible and correct the problems. The County Council's past excuses were that they could not get involved with an elected position at the County. That is apparently incorrect, and is actually required by state code.

These are some issues of concern, although they may not be all the issues facing the County:

- One of the county assessor's required duties is to ensure that revenue needed to supply the taxing entities of the county is generated equally among residents based on the actual value of their taxable properties. If that doesn't happen inequities occur. At present, there are considerable inequities in the Wasatch County tax base, seemingly based on location. The primary causes of this situation are failure to follow state code procedures and an insufficient number of assessors to handle the workload.
- The state now requires that counties enter properties classified by their various characteristics into a database capable of providing annual value adjustments without the need for an actual inspection. Every five years an inspection should actually denote any physical changes that may add or detract from that computer generated value, like increased sq footage or any improvements. Counties were to have such a system in place as early as ten years ago. Depending on the class of county, the time allowed to have this in place ended in 2015. Wasatch County has not complied with this requirement. Some areas are current, and taking the brunt of the impacts because they're revised annually, while many other areas have assessments that have not been updated since 2011, which was the most recent bottom of our real estate market. We're losing revenue when these issues are not being updated and equitable.
- The Wasatch County Assessor does not have a required five-year plan mandated by Utah Code 59-2-303.1(5) for the public to review. The last assessor did not, either. Starting in 2011, assessors were required to examine properties yearly from software that took elements from each property obtained from a detailed physical assessment that was to be done every five years. (Utah Code 59-2-303) This was similar to indexing so that increases would be less extreme. Both elements were required for this to work. Assessors would create a five year plan that was to be shown to the public, upon request. Wasatch County has none.

Utah Code: 59-2-1004 contains the information needed to allow taxpayers to make an equity appeal within state code deadlines:

- (3) (a) Except as provided in Subsection (3)(b) and for purposes of Subsection (2), a taxpayer shall make an application to appeal the valuation or the equalization of the taxpayer's real property on or before the later of:
- (i) September 15 of the current calendar year; or
 - (ii) the last day of a 45-day period beginning on the day on which the county auditor provides the notice under Section 59-2-919.1.

This process is not hard if their tax increase is above the median increase and there are no other reasons for this other than the inflationary pressures in the housing market. Assessments can reflect the market, but the county must keep the equity within 5% of the median. We support county taxpayers utilizing this process in 2021 to correct their individual assessment.

The Wasatch Taxpayers Association mission statement reads:

"The Wasatch Taxpayers Association exists to promote fair, transparent and impartial economic policies for all taxing units of the Heber Valley. WTPA will defend the rights of all citizens to participate in local decisions, to know the impacts of taxing and fees upon their quality of life, and to provide an avenue for citizens to be involved in the solutions that will protect their quality of life, liberty, and economic independence."

WTPA is committed to local equitable tax systems, and to our public entities following the state code. We believe by doing this Wasatch County should see an increase in revenue while every taxpayer pays their fair share. We have tried to work within the system for a few years, but have not seen satisfactory corrections. We are asking for the County Council to respond to this letter with specific ways they will be tackling these egregious issues in a timely manner. The public has a right to know that these issues exist, and that there are obvious winners and losers in our current system.

Thank you in advance for your timely response,

The Board of the Wasatch Taxpayers Association

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