



State of Utah

SPENCER J. COX
Governor

DEIDRE M. HENDERSON
Lieutenant Governor

Utah State Tax Commission

JOHN L. VALENTINE
Commission Chair

MICHAEL J. CRAGUN
Commissioner

REBECCA L. ROCKWELL
Commissioner

JENNIFER N. FRESQUES
Commissioner

SCOTT W. SMITH
Executive Director

Executive Summary

Utah State Tax Commission – Property Tax Division Wasatch County

Overview

The Property Tax Division's goal is to help counties be compliant with the law through education, training, quality assistance, and cooperative oversight. We want to help foster the counties' capability to independently fulfill their statutory obligations.

Problems

- The Wasatch county assessor's office has struggled to maintain the proper amount of licensed employees recommended by IAAO (International Association of Assessing Officers) standards for more than 5 years now
- We found that the two previous assessors struggled with the workload and the needs of the office and the inability to adapt and use technology.
- Prior to 2020 there were several attempts to train, educate, and advise by the division that were ignored and not followed through on.
- In 2021 it was brought to our attention the depth of some of the issues that had built up over time prior to the current assessor taking office.
- There were several areas that were not being analyzed every year and thousands of parcels that had not been increased in over 5 years.

What Action Has Taken Place

The property Tax Division was in the process of developing a new 5 year in depth parcel analysis just prior to the Wasatch county issues being brought to our attention last year. This allowed us to use our new process to help identify the concerns that were being raised. We worked with the State Auditor's office in the fall of '21 and this allowed us to look at ways in which we could improve in helping the county. With the assessor's office we identified 3,654 amount of parcels that needed specific attention for the 2022 tax roll. Several property tax employees along with the assessor met with the Wasatch Council periodically (almost monthly) to update them on the progress and what tools and methods the assessor was using to try and address all the areas of concerns. We provided technical support to the assessor's office to help analyze the tax rolls and look at things through GIS.



State of Utah

SPENCER J. COX
Governor

DEIDRE M. HENDERSON
Lieutenant Governor

Utah State Tax Commission

JOHN L. VALENTINE
Commission Chair

MICHAEL J. CRAGUN
Commissioner

REBECCA L. ROCKWELL
Commissioner

JENNIFER N. FRESQUES
Commissioner

SCOTT W. SMITH
Executive Director

Property tax employees having taken several trips up to Wasatch to understand the office and provide suggestions on how the office can be run more efficiently. We have had several meetings and phone calls with the all the elected offices involved in property tax, including assessor, auditor, treasurer, county manager, IT, and county council, many of whom are new in the last 2 years. The process has uncovered issues with their software/database and working with the county, these have been able to address and fixed. Trainings and assistance have provided a foundation to help this county be successful moving forward.

Results

We have been pleased with the assessor's office willingness to work with us, initiate changes, and change the culture in the office. We have also found the county council more willing to support the assessor's office recently and try to provide the office with the resources that it needs in order to be compliant with the law and independently fulfill their statutory obligations. All parties involved have recognized the need to improve and assist one another to create a positive result. The assessor's office was able to fix 2,744 of the 3,654 parcels that we asked him to address and increase the values in several of the neighborhoods that had been low and been an emphases of concern. The staff was able to identify an additional 1,914 additional parcels that needed immediate attention. Over 70% of the parcels in Wasatch County received a review of some sort and value change for the 2022 tax roll.

Key Next Steps

There are still 910 parcels that did not receive attention from 2022 that will need to be addressed in 2023. Many of these parcels may not warrant any change due to the property type or exempt status assigned to the property. The property tax division has worked with the Wasatch county assessor's office to put together their 5 year detailed review areas, a work plan, and a MOU (memorandum of understanding). This includes the assessor's office giving specific attention to approximately 7,500 parcels, with a detailed review of the Jordanelle Basin north area and all commercial properties in the county.

Conclusion

The property tax division is confident that with continual education, training, and support from us and the Wasatch county council that the assessor's office in Wasatch will be able to continue on this upward projection. We understand that the process cannot be fixed overnight but are pleased with the progress that has been made and encouraged that with our new processes that have been put in place we can help Wasatch independently fulfill their statutory obligations.

Property Tax Division History with Wasatch County

The Real Property Section of the Property Tax Division has been working with all counties as issues arise or when they experience ongoing concerns. These issues come to light by different means, including some of the following circumstances: 1) During county visits to conduct audits and review county processes, we may find problems that need addressed 2) On occasion, a county assessor brings up an issue that they would like some assistance with 3) When taxpayers bring concerns to us, then we investigate and take action, if needed, to correct the problem.

We, as a section, have found that most assessors work well with us to resolve issues and concerns. Some of the roadblocks that tend to slow the Counties' progress of these issues and concerns are: 1) Short on staff 2) High turnover of staff 3) New assessor 4) Office is not functioning well together 5) Leadership is lacking 6) Valuation System is not being fully utilized

We are continuing to work with the current assessor of Wasatch County, Todd Griffin, to help him and his staff to be successful. Todd was put into office in January 2020. Below is a list of actions that we have taken to help address issues or concerns in Wasatch County over the past few years:

- June 2016 – Gerald worked with the assessor to develop a list of tasks and to estimate the time required to complete those tasks. Gerald created a tracking spreadsheet to help monitor progress during the year.
- July 2017 – Gerald and Scott spent time with the assessor and her staff to help determine how the office could be more successful.
- 2017 – A detailed review of office personnel and staffing report was completed. A presentation was put together by Craig Jolley, the former assistant director. This report was presented to the County Council in August 2017.
 - As a result, an additional appraiser was hired at the end of Sept 2017 (Dan Felt).
- 2017 and 2018 - Wasatch County saw unprecedented population growth, which brought new construction as well.
- Sept 2017 – We started an audit of BOE procedures with the assessor and auditor. We had several meetings with then-Assessor Maurine “Buff” Griffiths, then-Auditor Brent Titcomb, and council member Steve Farrell. We made suggestions for BOE. (See summary letters 9-18-17, 11-28-17, and 03-27-18).
- July 2018 – We completed a follow-up on BOE for the coming year (see summary letter 7-25-18).
- Sept 21 2018 – We completed a follow-up letter to the Wasatch County Manager regarding hiring additional staff (Per Craig’s suggestions in presentation).
 - The assessor was able to hire another appraiser in Nov 2018 (Mitch Ferry).
- 2018 - COINS appraisal software was implemented.
 - MCAT stopped funding to Wasatch County due to this decision.
- Oct 2018 – We met with David Rowley, Wasatch Personnel Director, about BOE review.
- March 2019 – The Clerk/Auditor, Brent Titcomb, passed away due to cancer.
 - Cal Griffiths was appointed as Interim Clerk Auditor.
- 2019 – We collected Sales and Tax Roll information for mapping of sales with Nick, which was given to Buff and the appraisers.
 - Buff didn’t really encourage anyone to utilize this.

Property Tax Division History with Wasatch County

- One appraiser may have used it some, but when following up, no one seemed to have much to say about it.
- We were told that the County GIS was developing a map for the assessor's office, but there didn't seem to be any training on how to utilize it or what it could do for them.
- 2019 – A \$1 billion typo was discovered.
 - The auditor caught this during his checking, but it was after the tax rates had been set.
- July 2019 – We held a BOE follow up with Cal Griffiths (Auditor) – He sent an email stating his intentions.
- Jan 2020 – Todd Griffin took office as the new assessor. The county also had a new Clerk/Auditor, Treasurer, and Recorder.
- May 2020 – Todd gave me log-in information for the map that the county uses.
 - The map shows which appraisal area the parcel is located in
 - I (Scott) have used this map as a reference
- June 2020 – When PT62 (the report that shows five-year detailed review compliance) was printed, the issue of non-compliance was addressed with Buff and we determined that the non-compliance would be a focus of the next years' Detailed Review. This information was included in the MOU and five-year plan.
- June 2020 - Matt and Josh worked with Don Wood and the IT department to ensure that boundaries will match up and parcels are properly labeled with correct tax areas.
- Feb 2021 – We held a 2-day training for all county officials to help them understand how, and why, their offices needed to work together.
- April 2021 – We met with Todd to discuss how Nick could assist in the use of more GIS tools.
 - Ivan (WS GIS) was asked to help.
 - Don Wood seemed to be on board but wanted to utilize his own GIS.
 - We tried to work with Ivan, but getting info from him was difficult most of the time.
 - We asked Todd what his "wish" list would be for a map, and we followed up several times, but have never been given info on what he wants.
- June 2021 – When PT62 was printed for the Tax Roll closing, we discovered that the issue in question was still present and the Detailed Review plan from last year had not been implemented by Buff. We started working to find resolutions.
 - Todd discovered some issues with CAMA and had an employee working on more solutions.
 - We gathered information from Wasatch for Nick to do an analysis (Tax Rolls, Sales info).
- July 28, 2021 - We were invited to a meeting with the Assessor, Council members, County Manager, and Wasatch County Tax Payer Association reps.
- Aug 18, 2021 – The Centrally Assessed group did a presentation for all elected officials and any others that the elected officials wanted in attendance.
- Aug 19, 2021 – Nick presented findings through use of GIS and analytics to show Todd where some of the problem areas were so he could develop a first year plan to move forward to become compliant with equity and the detailed review.
- Sept 2, 2021 – A virtual meeting was held with the State Auditor's office regarding complaints from the Tax Payers Association. These issues were discussed, and information was presented to John Dougall and Tani Downing by Gerald and Josh.

Property Tax Division History with Wasatch County

- Sept 8, 2021 – A virtual meeting was held with the State Auditor’s office. This was attended by John Dougall, Tani Downing, David Stringfellow, and Alex Nelson from the State Auditor’s office. Gerald, Josh, Mark, and Scott from the Tax Commission also attended. We discussed issues and processes we use with the counties.
- Sept 23, 2021 – A virtual meeting was held with the State Auditor’s Office regarding the statistical review of our audits in Wasatch County. Alex Nelson and Tani Downing from the Auditor’s Office attended, as well as Gerald, Josh, Mark, and Scott from the Tax Commission.
- Oct 21, 2021 – We (Scott, Nick, Gerald, and Todd) had a meeting to discuss Nick’s analysis from the Wasatch County Tax Roll, which showed the parcels that had no value change over the past 5 years. We added sales information from the past 5 years, so that Todd could see what properties had sold in the areas where they were working.
- Nov 18, 2021 – We met with Todd to give him guidance on presenting information to the County Council and responding to tax payer questions. The meeting was with Todd, Josh, Gerald, Mark and Scott.
- Dec 8, 2021 – Matt Hurst from the Tax Rate Group held a meeting with Wasatch County officials to discuss information obtained in a meeting between MIDA and Wasatch County officials. They discussed MIDA tax districts, and it was understood that MIDA will have a draft list of 2022 parcels that belong in the MIDA project area to share with this group, as well as a draft of the GIS/map layer of those parcels in phase 1 and phase 2.
- Dec 8, 2021 – We attended the County Council meeting, where Todd gave an update of his progress and answered questions from the Council and Tax Payers Association.
- Jan 2022 – Gerald developed a one-page report for Todd so he could present and update the County Manager and Council.
- Jan 2022 – We were informed by Wasatch County’s Legislative rep that the Speaker of the House wanted to meet with Todd and with members of County Council, as well as representatives from the State Tax Commission.
 - Feb 2022 – The meeting was held at the State Capital with Wasatch County officials.
- Feb 15, 2022 – A meeting was held were Todd and I (Scott) answered questions regarding basic processes of Assessment and gave an update on the progress of the Assessor’s office to other department heads of Wasatch County.
- March 3, 2022 – Gerald and I (Scott) met with 3 council members and the County manager regarding the work that Todd and his office is doing. All but one council member determined that Todd was doing a good job and felt confident about the work being accomplished in the office.
- March 2022 – We attended the Assessor office staff/work meeting to discuss progress and the future. We presented a power point prepared by Gerald.
 - Gerald has been working with John Singer from COINS to resolve date issues, data information, and improvements to help Wasatch County.
 - Nick has also visited Wasatch County with Gerald to assist with GIS and mapping information.
- March/April 2022 – Gerald attended two council meetings, where he presented and answered questions about progress being made in the Assessor’s office and our assistance to the Assessor’s office.

Property Tax Division History with Wasatch County

- April 2022 – We met with Tracy Taylor from the Tax Payers Association in Todd’s office to discuss tax rates of taxing entities. She was concerned about raising or holding rates with the significant increases in market values.
- April 23, 2022 – Tom Eatchel, the appraiser in the Assessor’s office, tragically passed away in an airplane crash in Cedar City.
- May 2022 – I (Scott) worked in the Assessor’s office and helped as much as I could to close the tax roll. A date extension was requested to close the tax roll.
- June 6, 2022 – The 2022 tax roll was closed.
- June 2022 – The Final Assessment Sales Ratio Study was completed.
- July 2022 – Audits and reviews were ongoing.
- Aug 22, 2022 – We developed a 2023 tax roll Memorandum of Understanding.
 - We have compiled a list of parcels to review.
 - We have determined areas to focus on for the 2023 tax roll.