



Utah's Truth-in-Taxation Property Tax Law

Howard Stephenson, President
Utah Taxpayers Association

howard@utahtaxpayers.org

801 815-6800

Origin of Utah's Truth-in-Taxation Law

- Passed in 1985, modeled after Florida Law
- Replaced 106% property tax cap which had caused rampant tax revenue growth of 12%+ annually.
- Collaboration between Utah Taxpayers Association, Utah State Tax Commission, and Utah Association of Counties.

Elements of Utah's Truth-in-Taxation Law

- Revenue based limitation, setting a declining 'certified rate'
- Certified Rate guarantees each taxing entity same property tax revenues as previous year plus taxes from the valuation of new growth
- Did not *limit* property taxes but required total transparency through detailed public notice and public hearing requirements
- Defeated multiple attempts over the years to allow automatic inflation adjuster
- Voter-approved GO Bonds exempt

PLEASE SEE IMPORTANT EXPLANATIONS & INSTRUCTIONS ON REVERSE SIDE



KIM M HAFEN
WASHINGTON COUNTY AUDITOR
197 EAST TABERNAACLE
ST. GEORGE, UT 84770

2019

NOTICE OF PROPERTY VALUATION AND TAX CHANGES

ACCOUNT NUMBER	PARCEL NUMBER	ACRES	TAX AREA
0370562	LV-107-C-4	0.23	05

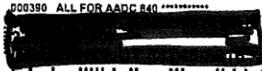
PARTIAL LEGAL DESCRIPTION - FOR TAX ID ONLY

Subdivision: LA VERKIN FIELD SUR LOT 54 (LV) BEG 476.5 FT N OF SW COR LOT 54 LVFS TH N 110 FT; TH E 92 FT; TH S 110 FT; TH W 92 FT TO POB

PROPERTY ADDRESS

OWNER

MAILING ADDRESS



VALUE OF YOUR PROPERTY

PROPERTY TYPE	2018 Market Value	2018 Taxable Value	2019 Market Value	2019 Taxable Value
PRIMARY IMPROVED PROPERTY	141,500	77,825	165,100	90,805
TOTAL PROPERTY VALUE	141,500	77,825	165,100	90,805

TAXING ENTITIES	COMPARE		PROPOSED		CHANGES		BE HEARD				
	2018	2019 IF NO INCREASE	2019 IF PROPOSED BUDGET APPROVED	TAXABLE VALUE	TAXES	CHANGE IN TAX	CHANGE IN %	Date	Time	Place	
LOCAL SCHOOL FUND	384.22	0.004653	422.52	0.004653	90.805	422.52	0.00	0.000%			
STATE SCHOOL FUND	129.66	0.001661	150.83	0.001661	90.805	150.83	0.00	0.000%			
LAVERKIN CITY	144.29	0.001649	149.74	0.001649	90.805	149.74	0.00	0.000%			
HURRICANE VALLEY FIRE	100.08	0.001168	106.06	0.001168	90.805	106.06	0.00	0.000%			
WATER CONSERVANCY	50.43	0.000554	50.31	0.000590	90.805	53.58	3.27	6.500%			
COUNTY GENERAL FUND	48.71	0.000570	51.74	0.000570	90.805	51.74	0.00	0.000%			
LOCAL ASSESS/COLL	33.39	0.000390	35.41	0.000376	90.805	34.14	-1.27	-3.600%			
COUNTY LIBRARY FUND	16.89	0.000197	17.89	0.000197	90.805	17.89	0.00	0.000%			
COUNTY GO BOND	6.85	0.000075	6.81	0.000075	90.805	6.81	0.00	0.000%			
CHARTER SCHOOL FUND	4.75	0.000059	5.36	0.000059	90.805	5.36	0.00	0.000%			
MOSQUITO ABATEMENT	2.88	0.000034	3.09	0.000034	90.805	3.09	0.00	0.000%			
MULTI CO ASSESS/COLL	0.70	0.000009	0.82	0.000009	90.805	0.82	0.00	0.000%			
TOTALS	922.85	0.011019	1,000.58	0.011041	90,805	1,002.58	2.00	0.200%	LAST PROPERTY REVIEW: 2019		

THIS IS NOT A BILL DO NOT PAY ——— THIS IS NOT A BILL DO NOT PAY

If you choose to appeal the market value of your property, you must file an application for review with the County Board of Equalization. Evidence supporting your estimation of market value must be included when filing your application.

For further information or to obtain an application for review, please visit the Washington County Administration office building at 197 E Tabernacle, in St. George or call (435) 652-5875 from August 1 through September 16 from 1:00pm to 5:00pm. Information and appeal forms are also available on our website at www.washco.utah.gov.

The appeal deadline is September 16, 2019. All applications for review and all evidence must be received by that date.

Please report any change of address to the Washington County Recorder. If this property has sold, please forward this notice to the new owner. Tax notices will be mailed prior to November 1, 2019.

If the property type listed above is "NON-PRIMARY IMPROVED PROPERTY" and this property is an occupied, full-time residence please contact the Washington County Assessor - (435) 634-5703.

A public hearing for the Washington County Water Conservancy District rate increase was held 12/15/2018



Office of the Salt Lake County Auditor
2019 Notice of Property Valuation & Tax Changes
Scott Tingley, CIA, CGAP
Salt Lake County Auditor
www.slco.org/property-tax/

THIS IS NOT A BILL

DO NOT PAY.

#BWNBLQ
#143647700900003#

Property Location: 4879 W JANETTE AVE
Acres: .18
Above Ground Sq Ft: 988
Tax Area: 29
Type: 111 SINGLE FAMILY RESIDENCE
Last Review: 2019
Parcel Number: 14-36-477-009-0000

2019 Market Value \$274,700	2019 Proposed Property Tax \$2,291.66	Appeal to County Board of Equalization by 09/16/19
---------------------------------------	---	--

NOTICE OF PROPERTY VALUATION

Assessment Type	COMPARE		BE HEARD
	2019 Market Value	2018 Market Value	
FULL MARKET VALUE	\$274,700	\$242,800	If you believe the assessed value of your property is incorrect, you may begin the appeal process by filing an Appeal Form with the County Auditor by 09/16/19 Visit www.slco.org/property-tax/
RESIDENT EXEMPTION REDUCTION	<123,615>	<109,260>	
TOTAL TAXABLE VALUE	\$151,085	\$133,540	

For detailed property valuation information visit www.slco.org/assessor/

NOTICE OF TAX CHANGES

TAXING ENTITY	2019 IF TAX INCREASE APPROVED		2019 IF NO BUDGET CHANGE		2019 CHANGE IF INCREASE APPROVED		2018		BE HEARD
	RATE	TAX	RATE	TAX	TAX	%	RATE	TAX	
GRANITE SCHOOL DISTRICT	.005836	881.73	.005836	881.73			.006059	809.12	AUG 13 6:30 PM 3600 S CONSTITUTION BLVD AUG 13 6:30 PM 3600 S CONSTITUTION BLVD HEARING HELD IN DEC 2018 AUG 12 6:00 PM 1426 E 750 N #400 OREM
STATE BASIC SCHOOL LEVY	.001661	250.95	.001661	250.95			.001666	222.48	
UT CHARTER SCHOOL-GRANITE	.000129	19.49	.000129	19.49			.000097	12.95	
SALT LAKE COUNTY	.001933	292.05	.001933	292.05			.002025	270.42	
WEST VALLEY CITY	.003490	527.29	.003490	527.29			.003681	491.56	
WEST VALLEY CITY JDC	.000018	2.72		.00	2.72	100 %	.000025	3.34	
SL COUNTY LIBRARY	.000536	80.98	.000536	80.98			.000559	74.65	
MAGNA MOSQUITO ABATEMENT	.000072	10.88	.000040	6.04	4.84	80 %	.000041	5.48	
JORDAN VALLEY WATER CONS	.000383	57.87	.000383	57.87			.000400	53.42	
GRANGER HUNTER IMPROVEMNT	.000485	73.28	.000485	73.28			.000519	69.31	
CENTRAL UT WATER CONSERV	.000400	60.43	.000378	57.11	3.32	6 %	.000400	53.42	
MULTI COUNTY ASSESS/COLL	.000009	1.36	.000009	1.36			.000009	1.20	
COUNTY ASSESS/COLL LEVY	.000216	32.63	.000216	32.63			.000225	30.03	
TOTAL	.015168	2,291.66	.015096	2,280.78			.015706	2,097.38	

VALUES DO NOT INCLUDE TAX RELIEF, DELINQUENT TAXES, PERSONAL PROPERTY

NOTICE OF TAX CHANGES

TAXING ENTITY	2019 IF TAX INCREASE APPROVED		2019 IF NO BUDGET CHANGE		2019 CHANGE IF INCREASE APPROVED		2018		BE HEARD
	RATE	TAX	RATE	TAX	TAX	%	RATE	TAX	A public meeting will be held
									Date/Time/Place
GRANITE SCHOOL DISTRICT	.005836	881.73	.005836	881.73			.006059	809.12	AUG 13 6:30 PM 3600 S CONSTITUTION BLVD AUG 13 6:30 PM 3600 S CONSTITUTION BLVD HEARING HELD IN DEC 2018 AUG 12 6:00 PM 1426 E 750 N #400 OREM
STATE BASIC SCHOOL LEVY	.001661	250.95	.001661	250.95			.001666	222.48	
UT CHARTER SCHOOL-GRANITE	.000129	19.49	.000129	19.49			.000097	12.95	
SALT LAKE COUNTY	.001933	292.05	.001933	292.05			.002025	270.42	
WEST VALLEY CITY	.003490	527.29	.003490	527.29			.003681	491.56	
WEST VALLEY CITY JDG	.000018	2.72		.00	2.72	100 %	.000025	3.34	
SL COUNTY LIBRARY	.000536	80.98	.000536	80.98			.000559	74.65	
MAGNA MOSQUITO ABATEMENT	.000072	10.88	.000040	6.04	4.84	80 %	.000041	5.48	
JORDAN VALLEY WATER CONS	.000383	57.87	.000383	57.87			.000400	53.42	
GRANGER HUNTER IMPROVEMNT	.000485	73.28	.000485	73.28			.000519	69.31	
CENTRAL UT WATER CONSERV	.000400	60.43	.000378	57.11	3.32	6 %	.000400	53.42	
MULTI COUNTY ASSESS/COLL	.000009	1.36	.000009	1.36			.000009	1.20	
COUNTY ASSESS/COLL LEVY	.000216	32.63	.000216	32.63			.000225	30.03	
TOTAL	.015168	2,291.66	.015096	2,280.78			.015706	2,097.38	

VALUES DO NOT INCLUDE TAX RELIEF, DELINQUENT TAXES, PERSONAL PROPERTY



IRON COUNTY SCHOOLS

CREATING A BETTER TOMORROW FOR ALL

2077 W. Royal Hunte Dr. • Cedar City, Utah 84720
(435) 586-2804 • Fax (435) 586-2815 • irondistrict.org

NOTICE OF SPECIAL HEARING OF THE BOARD OF EDUCATION OF IRON COUNTY SCHOOL DISTRICT

PUBLIC NOTICE is hereby given that the Board of Education of Iron County School District will hold a Special Hearing at the offices of the Board at 2077 West Royal Hunte Drive, Cedar City, Utah, commencing at **6:00 p.m. on Tuesday, August 6, 2019**. The agenda for the meeting consists of the following:

Special Meeting of the Board of Education:

- 6:00 p.m. A. Prayer and Pledge of Allegiance
1. Truth in Taxation Hearing

Kent F. Peterson, Business Administrator

Superintendent Shannon Dulaney Business Administrator Kent F. Peterson

Board Members: **President** Stephen Allen • **Vice President** Michelle Lambert • Michelle Jorgenson-Jones • Mary Ann Kemp • Dale Brinkerhoff

Iron County School District is committed to a policy of equal employment opportunity and does not discriminate in the terms, conditions, or privileges of employment on account of race, age, color, sex, national origin, physical or mental disability, or religion, or otherwise as may be prohibited by federal and state law.

NOTICE OF PROPOSED TAX INCREASE IRON COUNTY SCHOOL DISTRICT

The IRON COUNTY SCHOOL DISTRICT is proposing to increase its property tax revenue.

- The IRON COUNTY SCHOOL DISTRICT tax on a \$222,000 residence would increase from \$535.77 to \$564.59, which is \$28.82 per year.

- The IRON COUNTY SCHOOL DISTRICT tax on a \$222,000 business would increase from \$974.14 to \$1,026.53, which is \$52.39 per year.

- If the proposed budget is approved, IRON COUNTY SCHOOL DISTRICT would increase its property tax budgeted revenue by 6.64% above last year's property tax budgeted revenue excluding eligible new growth.

All concerned citizens are invited to a public hearing on the tax increase.

PUBLIC HEARING

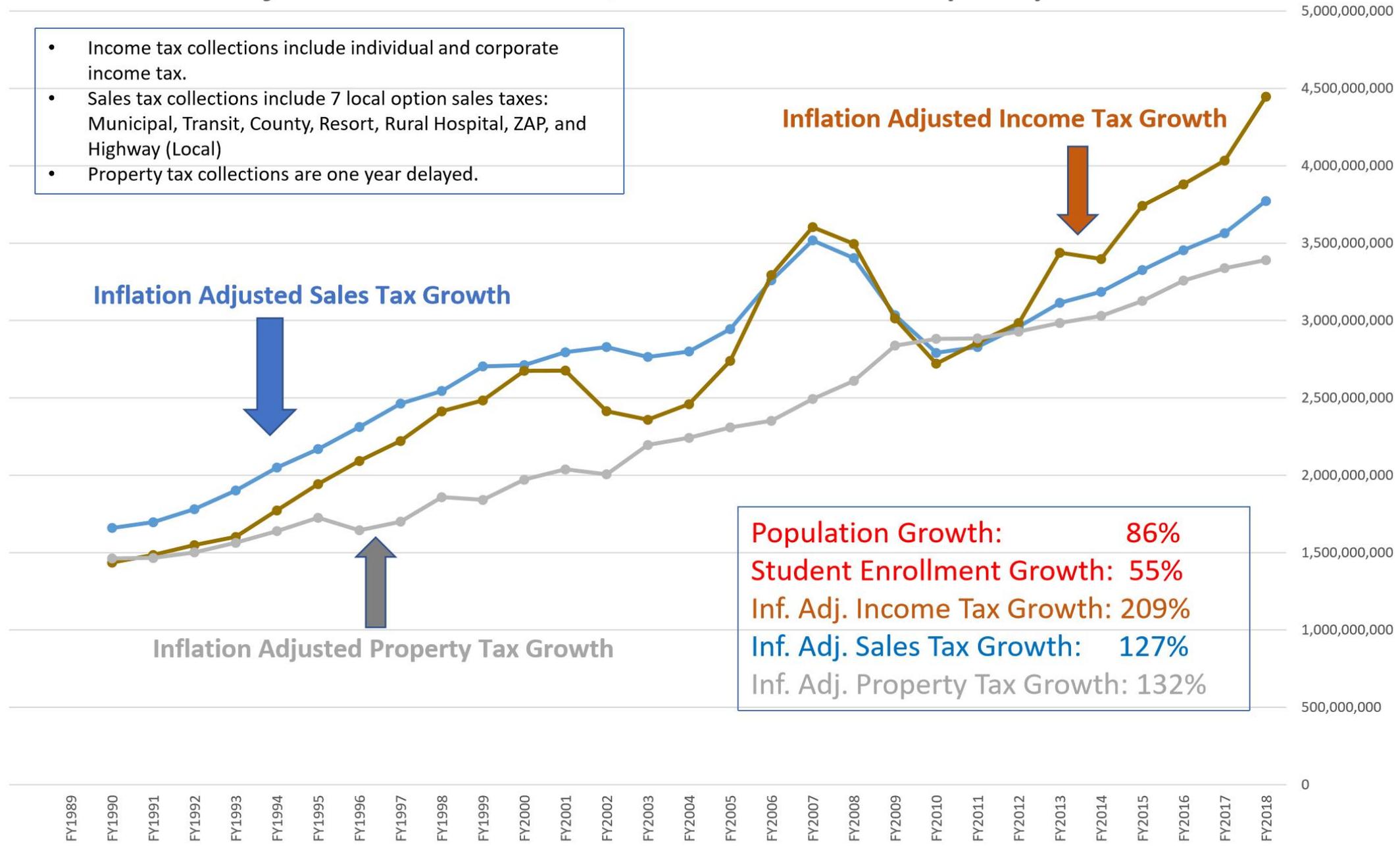
Date/Time: 8/6/2019 6:00 p.m.

Location: Iron School District Offices Board Room
2077 W Royal Hunte Drive
Cedar City

To obtain more information regarding the tax increase,
citizens may contact IRON COUNTY SCHOOL DISTRICT at
435-586-2804.

Inflation Adjusted Utah Sales, Income and Property Tax 1989-2018

- Income tax collections include individual and corporate income tax.
- Sales tax collections include 7 local option sales taxes: Municipal, Transit, County, Resort, Rural Hospital, ZAP, and Highway (Local)
- Property tax collections are one year delayed.



Population Growth: 86%
Student Enrollment Growth: 55%
Inf. Adj. Income Tax Growth: 209%
Inf. Adj. Sales Tax Growth: 127%
Inf. Adj. Property Tax Growth: 132%



The Effects of Truth-in-Taxation

- Utah Property Tax Ranking Among the States Relative to Personal Income fell from 24th highest in 1985 to 36th today.
- Property Taxes in Real Dollars Grew 132% over the last 30 years while population grew 86%.
- Property Tax growth would have been even higher had Utah's Statewide Property Tax for Education not been slashed in 1995-96.

2019 Iowa Truth in Taxation Opposed by Governor

Alternate to TNT Passed Instead

- **Requires cities and counties (not School Districts) to pass a resolution that identifies the maximum amount of property tax dollars they are going to collect in the next fiscal year and to hold a public hearing on that resolution.**
 - **Calls for local elected officials to justify property tax increases with a specific explanation as to why they need more funding.**
 - **Gives local taxpayers the opportunity to submit objections to the proposal at the public hearing.**
- 
- A photograph of Governor Kim Reynolds sitting at her desk in the Iowa State Capitol. She is surrounded by seven other people, including men and women in business attire, who are standing behind her. The setting is a formal office with wood paneling and an American flag in the background.
- **Requires a two-thirds supermajority vote of the local elected officials to approve a budget increase over “soft cap” of 2 percent. (New growth is not excluded)**
 - **“This bill creates an additional public hearing prior to the approval of a city or county budget, allowing more public input and helping increase awareness and transparency to the budgeting process and Iowa taxpayers.” Governor Kim Reynolds**

Truth-in-Taxation Works Best When Assessed Values Uniformly Reflect Fair Market Value

- Prior to Utah's TNT Law, Constitutional and Statutory Measures Were In Place to Ensure Fair Market Value from Property to Property and County to County
- A Statewide 'Assessing & Collecting' Levy Was Imposed to Ensure County Assessors Had the Funding to Keep Values Current
- Counties Continue to Claim that Centrally Assessed Property and Major Business Property Values include Intangible Values



Utah's Truth-in-Taxation Property Tax Law

Howard Stephenson, President
Utah Taxpayers Association

howard@utahtaxpayers.org

801 815-6800