

Tooele County Assessor

The Tooele County Assessor's Office is responsible for the appraisal of all taxable real property in the county. The purpose of the appraisals generated by the Tooele County Assessor's Office is to estimate the market value. Market value is typically defined as the amount of money a willing buyer would pay to a willing seller. In other words, if you wanted to sell your property, what price would you accept. The effective date of the appraisal is January 1 of each year.

The following questions and answers will help you the taxpayer better understand the Property Tax process.

What is the Notice of Property Valuation?

The Notice of Property Valuation and Tax Change is mailed annually at the end of July to all property owners in Tooele County and indicates the current real property market value, estimated taxes and tax entities hearing schedules. (If a tax increase is proposed by a taxing entity, a date and time will be shown.) This is a meeting you should attend if you want a voice in your taxes and tax rate.

This document is extremely important and provides taxpayers with a yearly accounting of their current market value, property classification and instructions for **appealing market value** to the Board of Equalization.

What are the grounds for an Appeal?

As assessment appeal is not a complaint about higher taxes. It is an attempt to prove that your property's estimated market value is either inaccurate or unfair. If you disagree or feel that there is an error in your market value and you have evidence to support a lower value, there is an appeal process. After you receive your Notice of Property Valuation you have 45 days or until Sep 15, 2009 to appeal the value of your property. Understand that any market value evidence submitted should reflect a value as of January 1 of the current year. The evidence to support your opinion of value must include at least one of the four following criteria:

1. The estimated market value is too high. You have evidence that similar properties have sold for less than the estimated market value of your property. Submit at least 3 comparable properties similar to yours that have sold within the year of 2008. This information is usually available through local real estate agents.

2. Purchase of the property within the year of 2008. Submit a copy of the closing and/or settlement statement. **Please note:** "Short Sales", "Bank-Owned", and/or "Foreclosure" sales are **not** indicative of a fair market sale. These sales **must** be supported by a valid appraisal report that banks require for such sales.

3. An appraisal completed on the property with an effective appraisal date within the year of 2008.

4. A written statement of what you consider a **factual** error on the property. Examples are: Your home has 1,600, not 2,000 square feet. You have a carport, not a garage. You may review your property card in the Assessor's Office during regular business hours M-TH 7:00 – 6:00. This information is **not** available by phone.

NOTE: You will not win an appeal because you think your taxes are too high. This is an issue you must take up with the officials who determine budgets for cities, school districts and fire districts.

Understanding Taxation.

Property tax is the mechanism used in Utah to determine your share of government services. Tax rates are set by taxing authorities based on the amount of money needed to operate. In other words we buy services and pay for them with Property Tax. Taxing authorities require money to provide the following services:

- Schools
- Transportation
- Police Protection
- Fire Protection
- Snow Removal
- Sanitation
- Criminal Prosecution
- Voting
- Assessing & Collecting
- Mosquito Abatement
- Libraries
- Animal Control
- Government Buildings

If you are concerned about rising taxes:

- Attend budget hearings
- Call or write the taxing authorities
- Decide whether you are willing to do without services to keep taxes low