THIS IS A "NOTICE OF PROPERTY VALUATION AND TAX CHANGES" ISSUED PURSUANT TO UTAH CODE ANN. § 59-2-919.1. IT IS INTENDED TO PROVIDE YOU NOTICE OF (1) A GOVERNMENT ACTION THAT WILL AFFECT YOU AND (2) YOUR OPPORTUNITY TO BE HEARD ON THE MATTER.

Property owners pay **property tax** to **taxing entities** such as counties, cities, school districts and special service districts that provide **public services**. Each year, your property tax is calculated by multiplying the taxable value of your property by that year's **tax rate** for each **taxing entity**.

Taxable Value X Tax Rate = Property Tax

Taxable Value is the value used to calculate taxes due on your property. A primary residence receives a 45% exemption from the market value. For most other classes of property the taxable value is the same as the market value.

Each year, both the **taxable value** and the **tax rate** will change. This document notifies you of the calculation of your **property tax** this year and what you may do if you disagree.

If a **taxing entity** is not increasing its **tax rate** you may still participate in public hearings regarding its budget. You may also contact the people who are elected or appointed to set the budget and **tax rate** for the **taxing entity**.

Tax Increase: If a taxing entity intends to increase its tax rate this year, you are given notice and may participate in the public meeting. The date, time, and location of each public hearing is listed on the front of this notice.

Right to Appeal: If you believe that the **full market value** of your property is incorrect, you may appeal to the Utah County Board of Equalization by filing an Appeal (online, mail, or email) with the Utah County Auditor at 111 S. University Ave, Provo, UT 84601. You have until **09/16/2024** to appeal. Instructions on how to file can be found at <u>www.utahcounty.gov/appeals</u>. If you are not able to use the website, you may call (801) 851-8110, opt 3 to request an application by email/mail. <u>Appeals cannot be filed over the phone.</u> All appeals require a completed appeal application (either on paper, digital, or online) and <u>supporting evidence</u> when turned into the county. Refer to the appeal application for the types of evidence that meet the required standard. Only property value can be appealed, not the amount of taxes.

<u>THIS IS NOT A TAX BILL!</u> Tax Notices are sent out in October and will list the actual property taxes owed. Property taxes are due to the Utah County Treasurer by 5:00 pm on December 2, 2024.

Questions Regarding this Notice?					
If you have one of these Questions:		Visit this web page, OR →		Call	
1. What is a "Notice of Property Valuation and Tax Changes" form?		www.utahcounty.gov/equalization			
2. My property value and taxes keep changing. Why?				(801) 851-8110, option 3	
3. How are property taxes calculated?					
4. I think my full market value is too high. How do I appeal it?		www.utahcounty.gov/appeals			
5. How do I find the property tax rate for the area where I live?		www.utahcounty.gov/Dept/Treas/TaxRates.asp		(801) 851-8255	
6. I'm very concerned about my property taxes. Who can I talk to about this?		www.utahcounty.gov/taxentities		See included contact list	
7. When and where is the public hearing for a taxing entity that wants to raise taxes?					
8. What tax relief programs are available and what are the requirements?		www.utahcounty.gov/abatements		(801) 851-8110, option 3	
TAXING ENTITY See Question 6 & 7 above for website/phone	UTAH COUNTY ASSESSOR www.utahcounty.gov/ Dept/Assess/ (801) 851-8244	UTAH COUNTY RECORDER www.utahcounty.gov/ Dept/Record/ (801) 851-8179	www.utahcounty.gov/ Dept/Treas/ (801) 851-8255	UTAH COUNTY AUDITOR www.utahcounty.gov/ auditor (801) 851-8110	
 Property tax increases Property taxes charged Questions about public services 	 Market value change questions Assessment questions Residential Exemption 	 Ownership deeds and land records Property boundaries and legal descriptions 	 Delinquent taxes Options for payment Mailing addresses Collection procedures 	Property valuation appealsTax relief programs	



Use the QR Code or visit **property-watch.utahcounty.gov** to learn more and sign-up for the free Property Watch notification service through the Utah County Recorder's office. Get an email alert whenever any changes are recorded to your property.