

THIS IS A “NOTICE OF PROPERTY VALUATION AND TAX CHANGES” ISSUED PURSUANT TO UTAH CODE ANN. § 59-2-919.1. THIS IS NOT A TAX BILL. 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**.

$$\text{Taxable Value} \times \text{Tax Rate} = \text{Property Tax}$$

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 **09/15/2023** to appeal. Instructions on how to file can be found at www.utahcounty.gov/appeals. If you are not able to use the website, you may call (801) 851-8109, opt 3 to request an application by email/mail. **Appeals cannot be filed over the phone.** All appeals require a completed appeal application (either on paper, digital, or online) and **supporting evidence** 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.

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	(801) 851-8110, option 3
2. My property value and taxes keep changing. Why?		
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

ADDITIONAL INFORMATION:

	UTAH COUNTY ASSESSOR	UTAH COUNTY RECORDER	UTAH COUNTY TREASURER	UTAH COUNTY AUDITOR
TAXING ENTITY See Question 6 & 7 above for website/phone	www.utahcounty.gov/Dept/Assess/ (801) 851-8244	www.utahcounty.gov/Dept/Record/ (801) 851-8179	www.utahcounty.gov/Dept/Treas/ (801) 851-8255	www.utahcounty.gov/auditor (801) 851-8109
<ul style="list-style-type: none"> • Property tax increases • Property taxes charged • Questions about public services 	<ul style="list-style-type: none"> • Market value change questions • Assessment questions • Residential Exemption 	<ul style="list-style-type: none"> • Ownership deeds and land records • Property boundaries and legal descriptions 	<ul style="list-style-type: none"> • Delinquent taxes • Options for payment • Mailing addresses • Collection procedures 	<ul style="list-style-type: none"> • Property valuation appeals • Tax relief programs

THIS IS NOT A TAX BILL! 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 November 30, 2023.