

Weber
County
Annual
Assessment
Summary
Report

August 1

2016

Summary report of the changes in assessed values for tax year 2016.

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Assessor

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Executive Summary

For tax year 2016, the overall taxable value in Weber County increased by approximately \$1.1 billion (9%). The real property assessment values were the main driver as the overall assessed real estate taxable values increased \$1 billion (9%). Unsecured personal property assessed market values increased \$22 million (9%), while state assessed values increased \$81 million (12%).

Since the property tax system in Utah is revenue neutral, the overall change in value does not affect property tax revenues. However, because of the different proportional increases in different property categories, the property tax burden will shift slightly away from real state assessed to personal property.

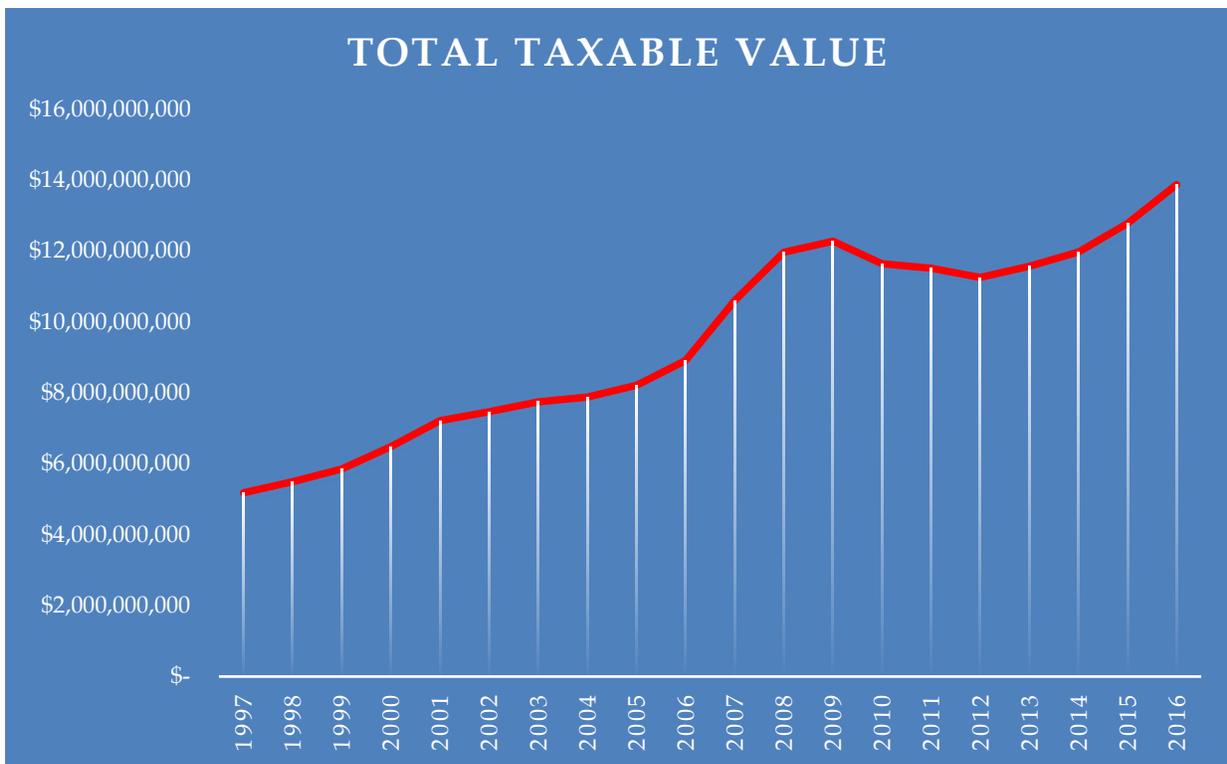


Figure 1

Weber County Land Use

Weber County has approximately 98,000 parcels, of which the overall land use is primarily single-family residential and vacant residential/agricultural land. These groups constitute an estimated 80% of the parcel count and acreage.

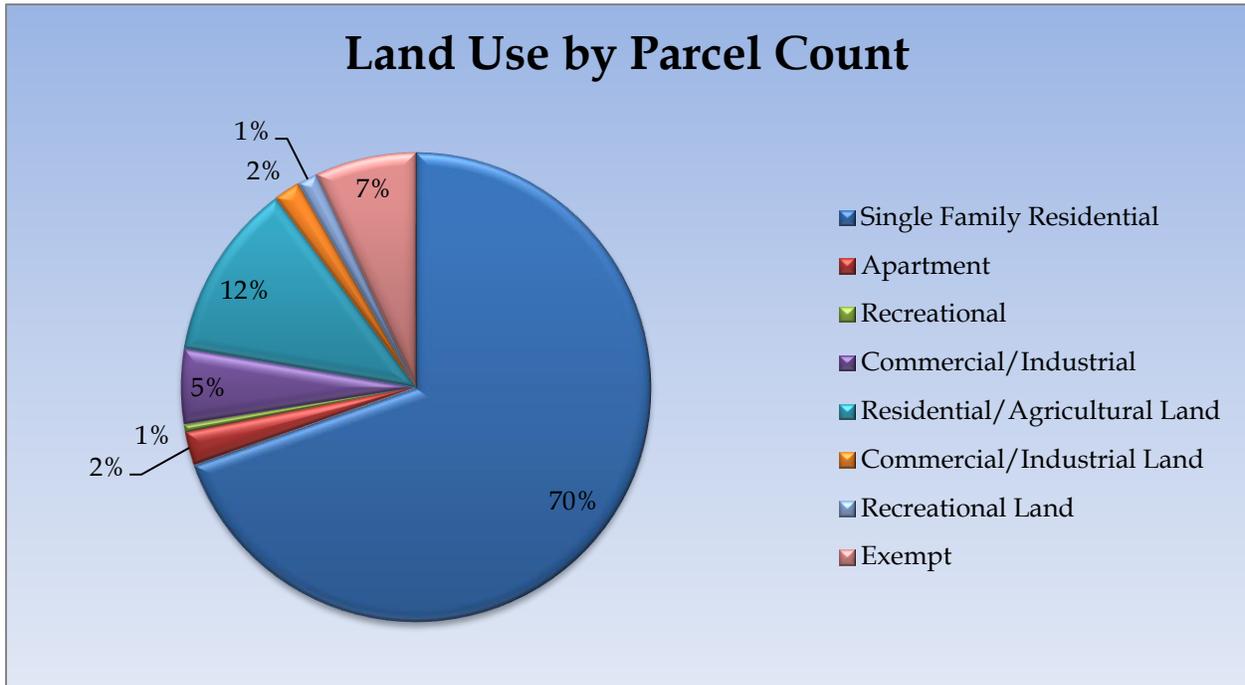


Figure 2

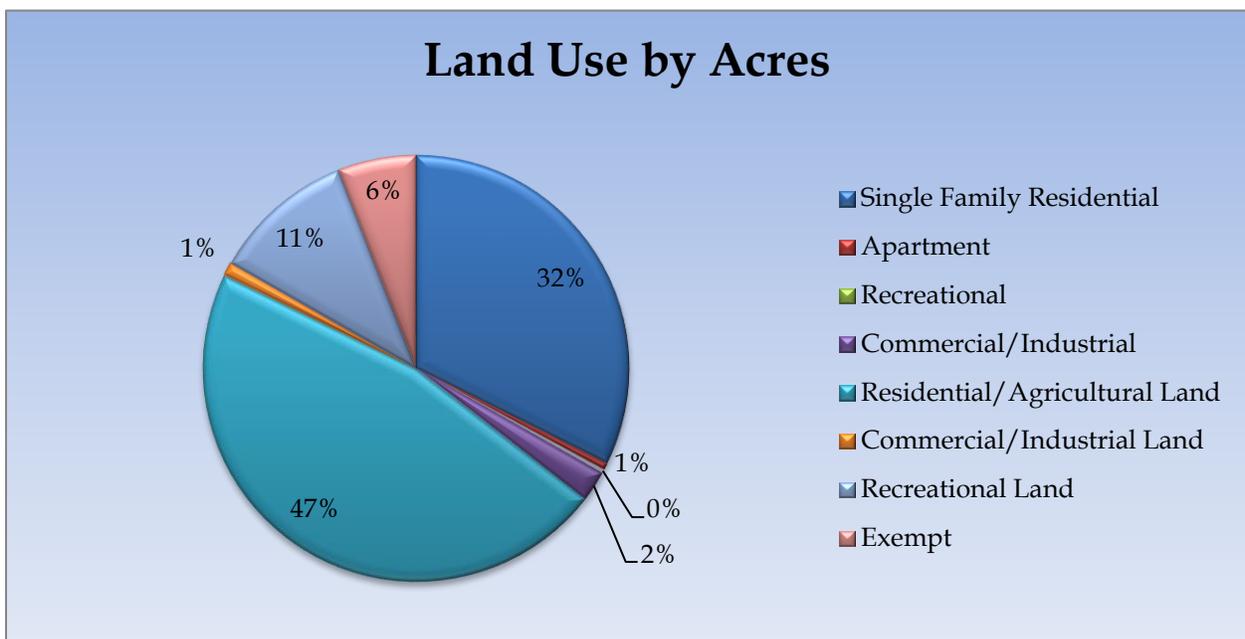


Figure 3

Regions

The Weber County Assessor's Office groups all real property within the county into geographic "regions." Each region is defined by political and/or physical boundaries. The purpose of stratifying properties into regions is to help identify changes in market values by geography. If assessed values change at different rates between regions, a tax shift is created from one region to another.

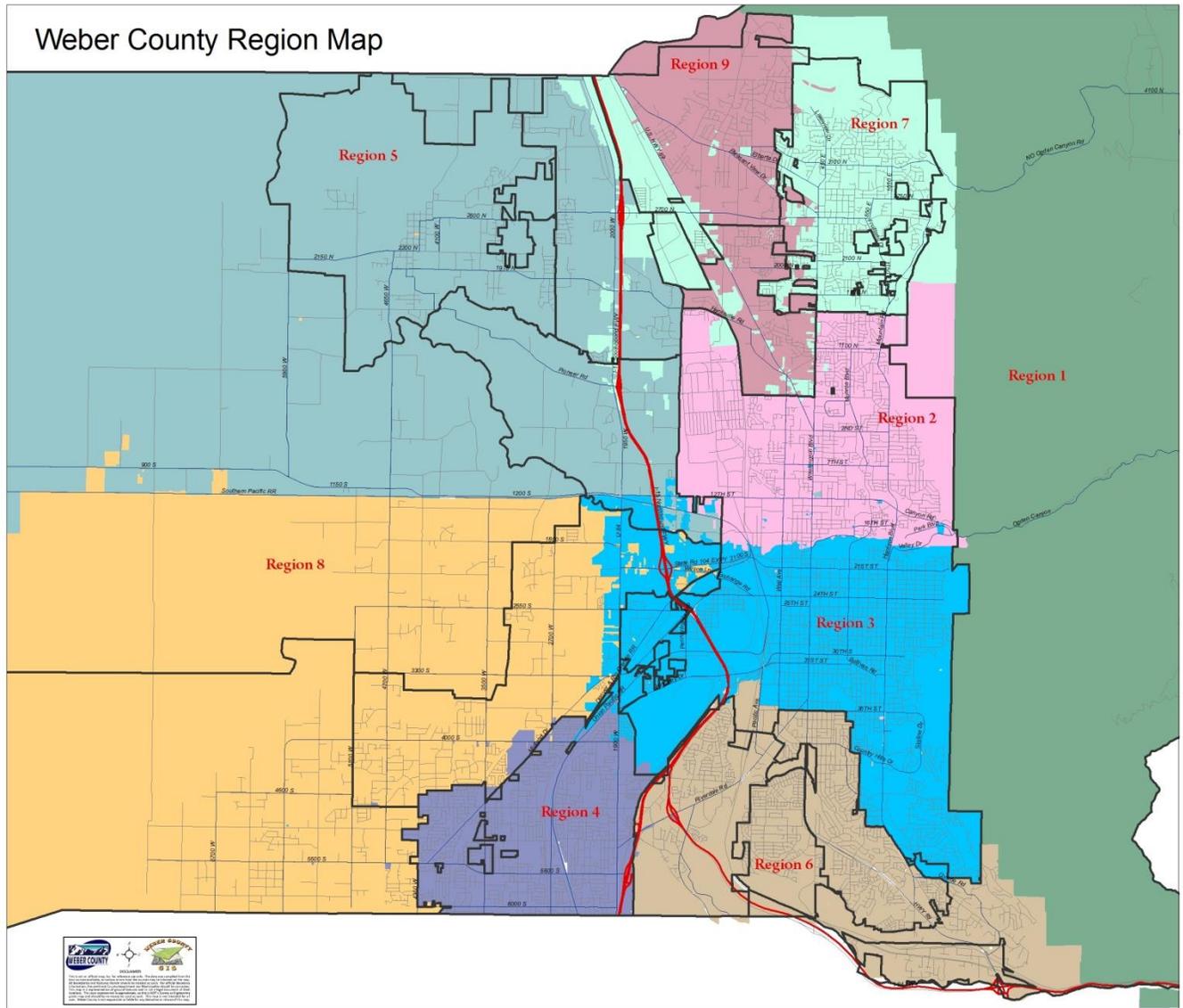


Figure 4

Economic Analysis

Population

Weber County had a 2015 estimated population of 243,645, which represents an annual 0.81% increase over the 2010 census of 232,130. Weber County added an average of 2,303 residents per year from 2010 to 2015.

POPULATION TRENDS			
	Population		Compounded Annual Change
	2010 Census	2015 Est.	2010-2015
United States	308,745,538	321,418,820	0.67%
Utah	2,774,424	2,995,919	1.29%
Weber County	232,130	243,645	0.81%

Table 1¹

Employment Data

In 2015, the year-end unemployment rate in Weber County declined for the fourth straight year. More importantly, Weber County experienced a job growth of almost 2,900.² This represents the historical year-end high. Utah as a whole continued accumulating jobs, adding another 34,700 in 2015.

2015 Year End Weber County Employment Table (Seasonally Adjusted)

Year	Employment	Unemployment	Rate
2015	114,027	4,695	4.0%
2014	111,160	5,038	4.3%
2013	108,555	6,320	5.5%
2012	106,217	7,228	6.4%
2011	103,671	8,817	7.8%

Table 2³

¹ (United States Census Bureau, 2016)

² (Utah Department of Workforce Services, 2016)

³ (Utah Department of Workforce Services, 2016)

(Employment Data, cont.)

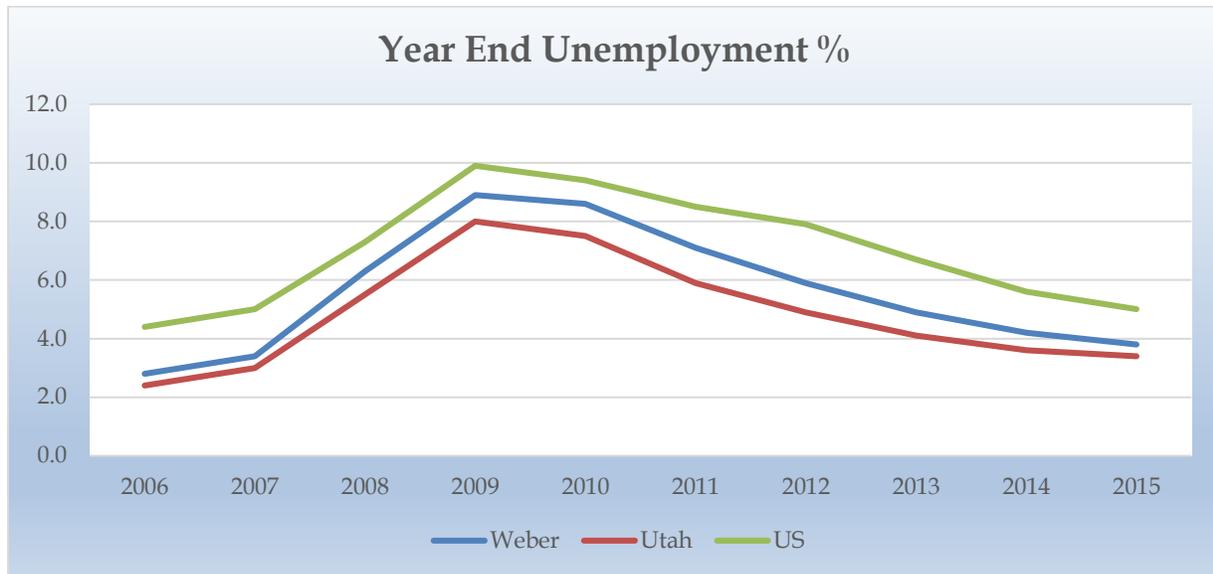


Figure 5

Government employment continues to serve as the base employer in Weber County. Based on the 2015 average, three of the top five and five of the top ten employers in Weber County are federal, state, or local government.

Weber County Top Ten Employers (2014)⁴

Employer	Industry	# of Employees
Department of Treasury (IRS)	Federal Government	5,000-6,999
Weber County School District	Public Education	3,000-3,999
McKay-Dee Hospital Center (IHC)	Health Care	3,000-3,999
Weber State University	Higher Education	2,000-2,999
Autoliv Asp, Inc.	Motor Vehicle Equipment Manufacturing	2,000-2,999
State of Utah	State Government	1,000-1,999
Fresenius USA Manufacturing,	Medical Instrument Manufacturing	1,000-1,999
Ogden City School District	Public Education	1,000-1,999
America First Credit Union	Credit Unions	1,000-1,999
Wal-Mart	Warehouse Clubs and Supercenters	1,000-1,999

Table 3⁵

⁴ At the time of this report, the 2015 data was unavailable

⁵ (Department of Workforce Services, 2016)

Top Ten Industries by Employment (2015)

Industry	Average Employment	% Total Employment	Payroll \$(Million)	% Total Payroll
Manufacturing	13,662	7.6	727	10.4
Health Care and Social Assistance	13,002	7.2	555	7.9
Retail Trade	12,076	6.7	323	4.6
Federal Government	11,263	6.2	613	8.8
Local Government	7,718	4.3	285	4.1
Accommodation and Food Services	7,447	4.1	106	1.5
Admin., Support, Waste Mgmt, Remediation	7,241	4.0	196	2.8
Administrative and Support Services	7,091	3.9	189	2.7
Food Services and Drinking Places	6,798	3.8	93	1.3
Construction	5,803	3.2	266	3.8

Table 4⁶

Top Ten Industries by Payroll (2015)

Industry	Average Employment	% Total Employment	Payroll \$(Million)	% Total Payroll
Manufacturing	13,662	7.6	727	10.4
Federal Government	11,263	6.2	613	8.8
Health Care and Social Assistance	13,002	7.2	555	7.9
Retail Trade	12,076	6.7	323	4.6
Local Government	7,718	4.3	285	4.1
Construction	5,803	3.2	266	3.8
Hospitals	4,448	2.5	234	3.3
Ambulatory Health Care Services	4,676	2.6	230	3.3
Finance and Insurance	4,145	2.3	206	2.9
Professional and Technical Services	4,019	2.2	200	2.9

Table 5⁷

⁶ (Utah Department of Workforce Services, 2016)

⁷ (Utah Department of Workforce Services, 2016)

Median Household Income

Median household income increased 4% from 2013 to 2014. 2015 data is not yet available.

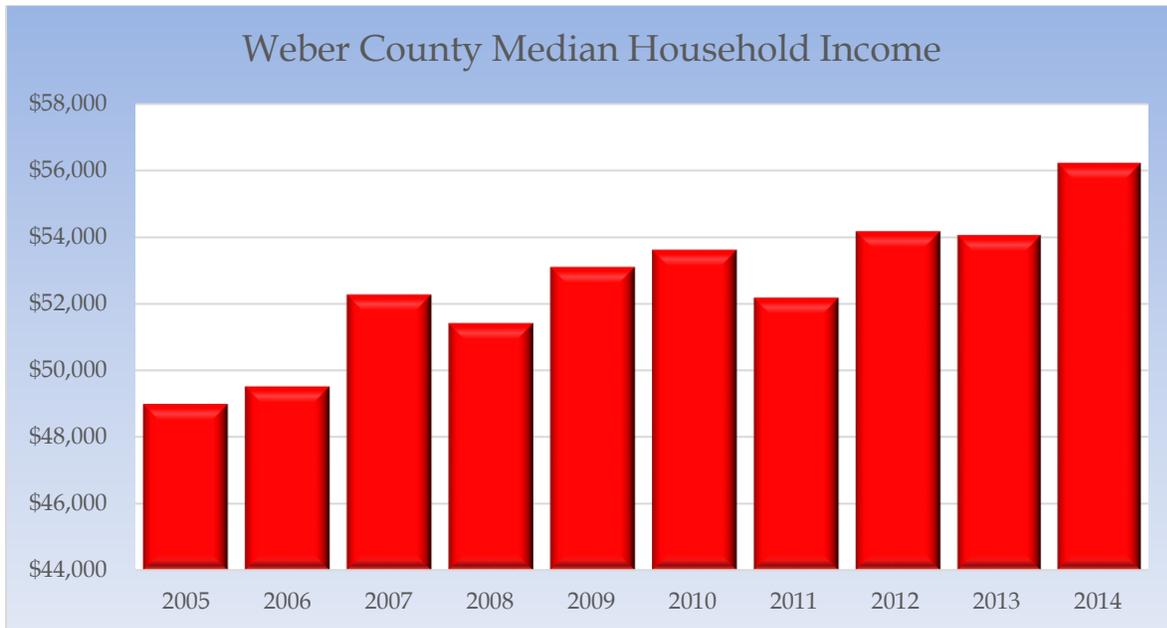


Figure 6 ⁸

⁸ (United States Census Bureau, 2016)

Building Permits

2015 saw an increase in building permits but saw a decrease in the value of those permits. The number of new building permits decreased while the permits for additions, repairs, and alterations increased. New building permits are usually have a greater value attached. Since the number of new permits decreased, so did the overall value of the new permits. Typically, residential building permits dominate the total permit count. 2015 was no exception, as residential permits comprised over 75% of the total.

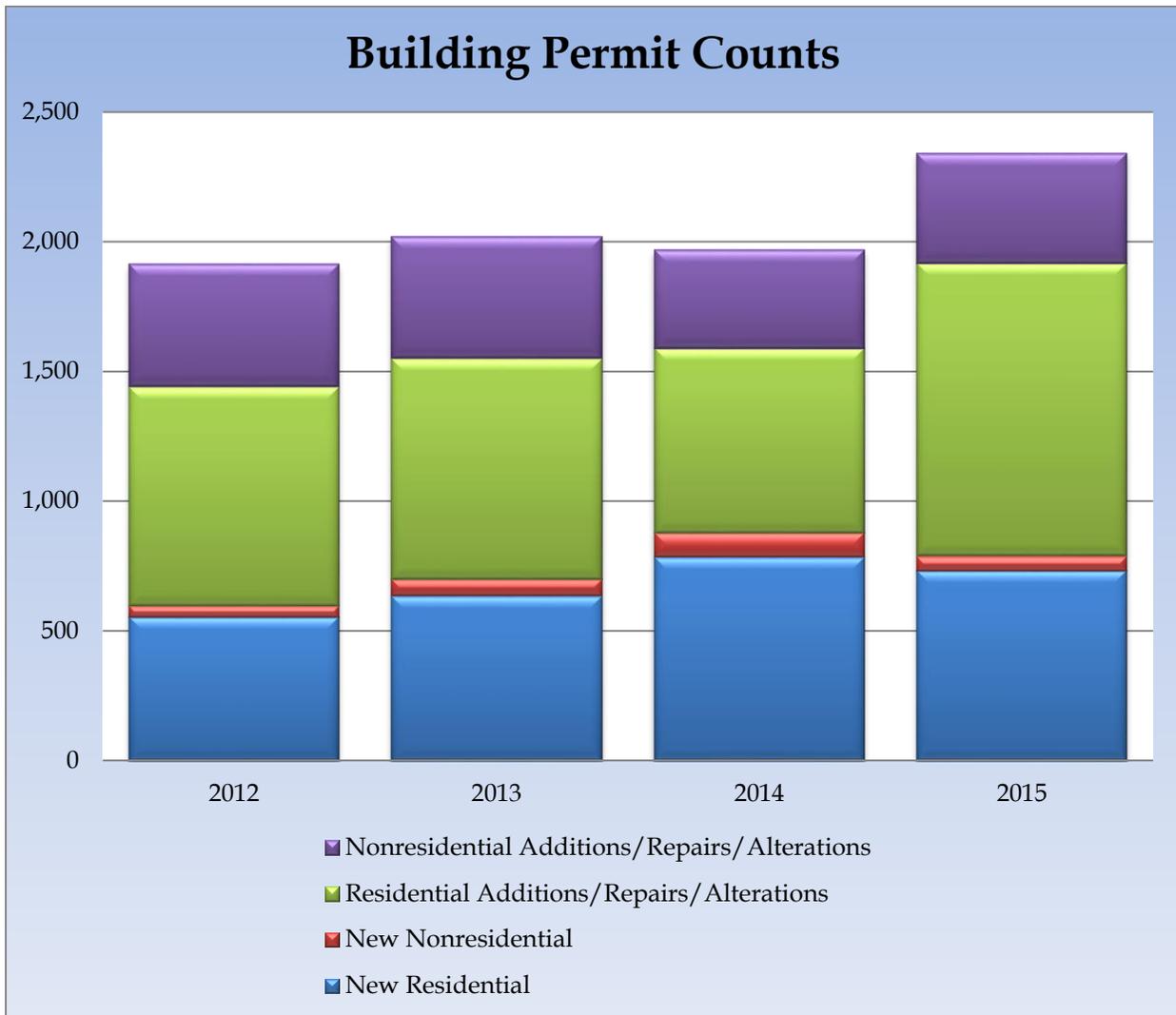


Figure 7

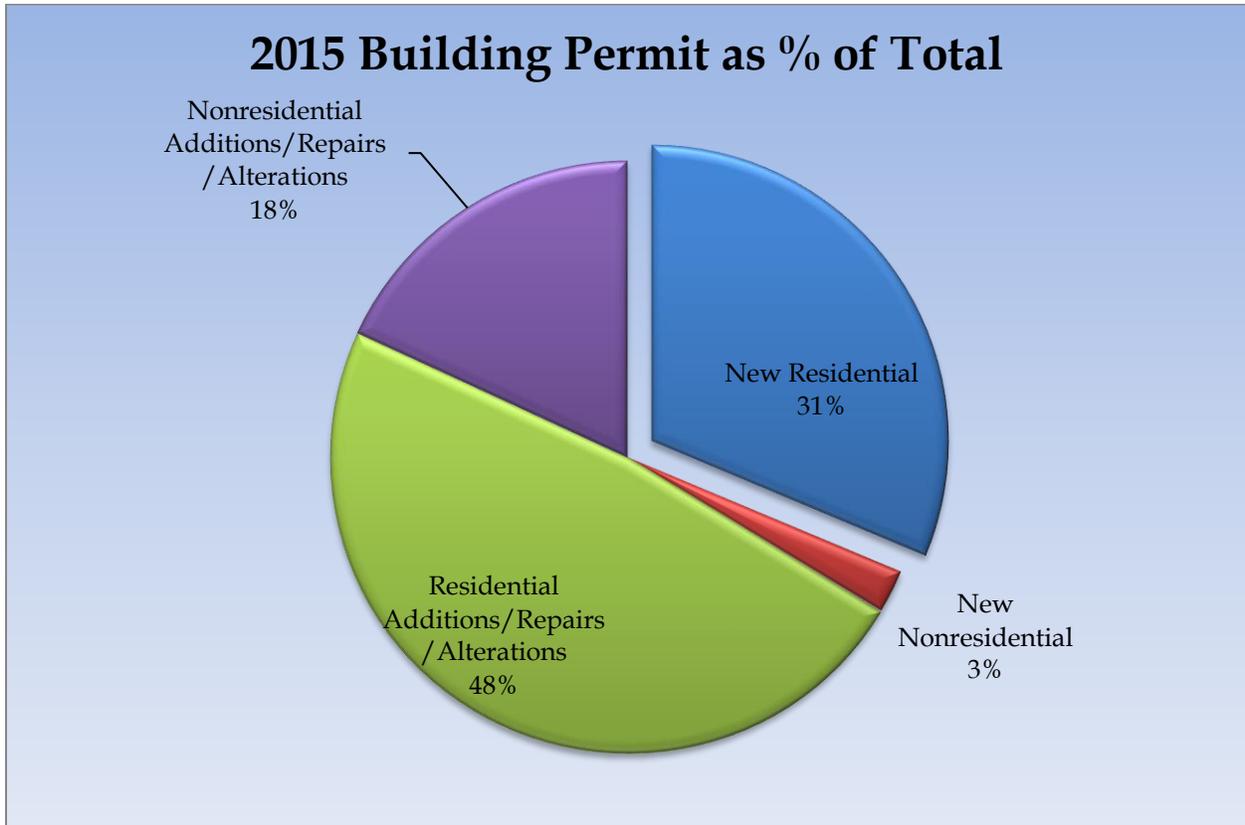


Figure 8

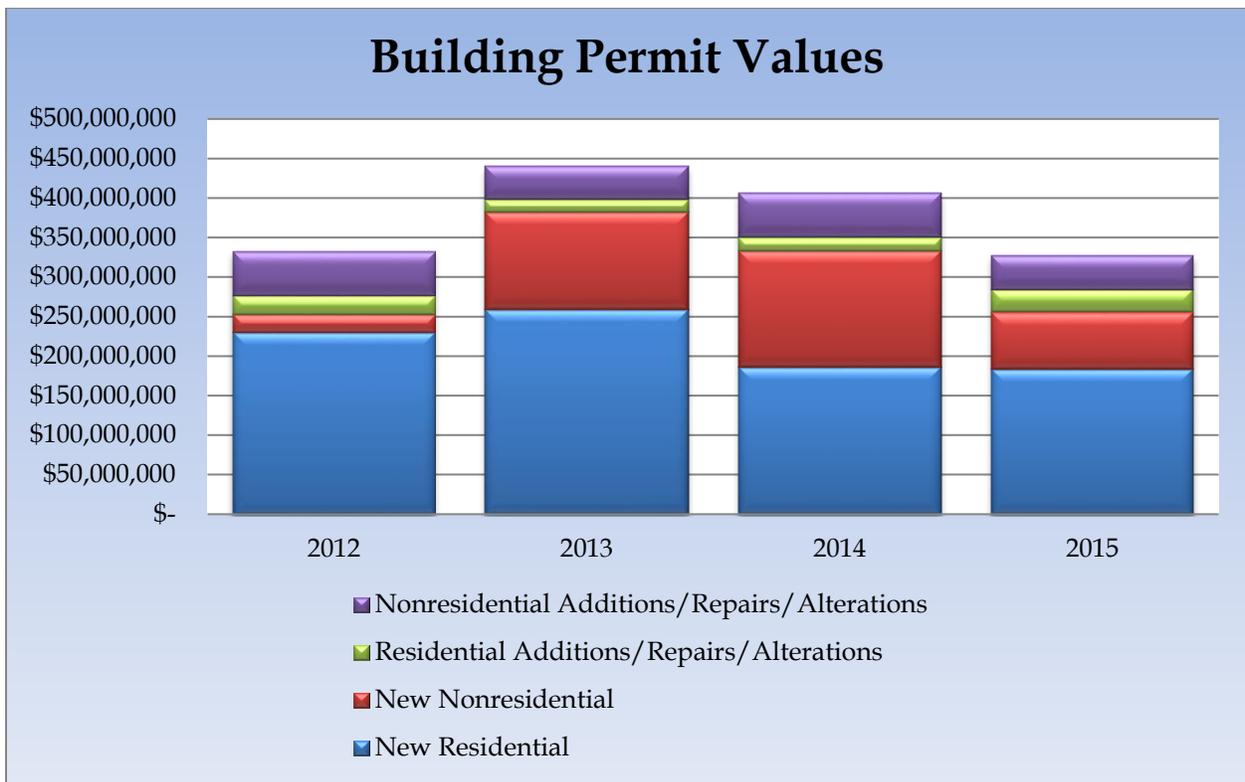


Figure 9

New Growth

New growth is taxable value added to the assessment roll through owner-initiated property changes, such as new buildings or improvements to existing buildings. New growth is not additional value created through reappraisal. For example, the addition of a new garage that adds \$10,000 in market value is considered new growth. A reappraisal that recognizes a \$10,000 increase in market value is not new growth. New growth is new revenue for the taxing entities. This new revenue helps pay for the additional services required to support the new structures and the added population, i.e. schools, public safety, road maintenance, etc. Real, personal, and centrally assessed values are all included in the calculation, with real property contributing the greatest amount in Weber County.

From 2005 to 2008, Weber County experienced a boom, with a significant number of new homes and businesses built during that period. Since the decline of the real estate market in 2008, new growth in Weber County has declined dramatically.

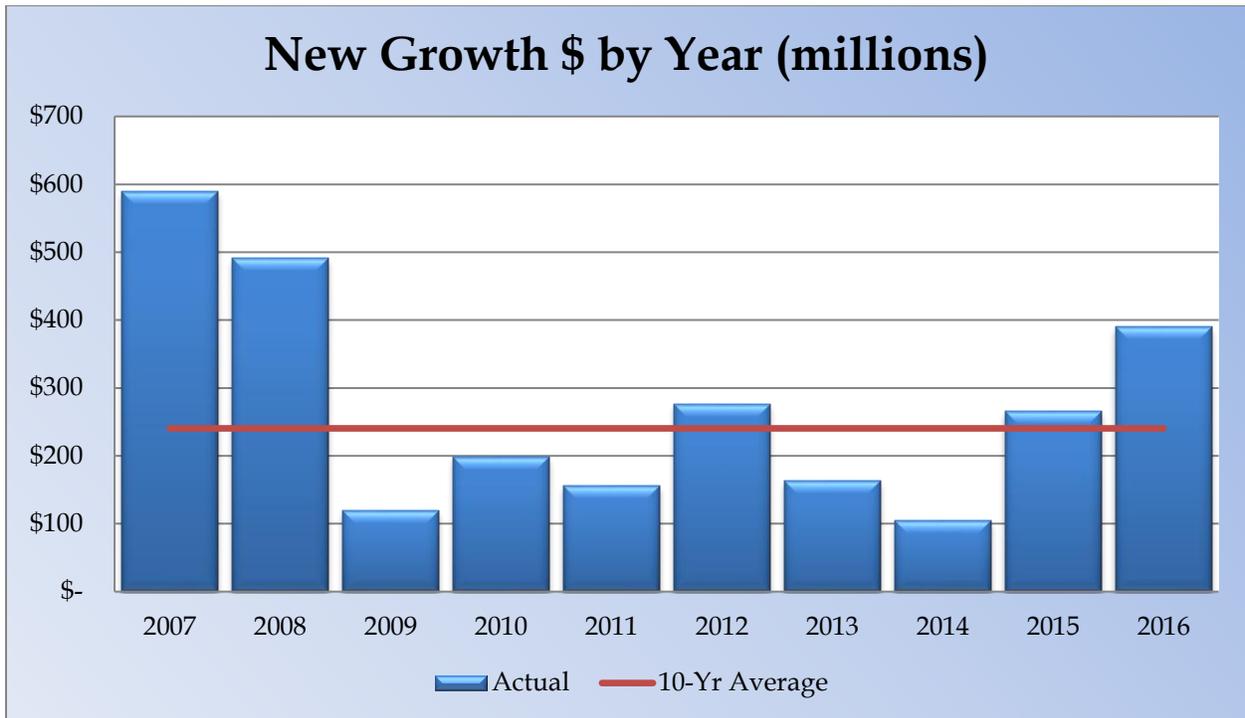


Figure 10

Valuation Appeals

Each year property owners have the opportunity to seek a valuation adjustment through a valuation appeal. The appeal process is known as the Board of Equalization (BOE). The Clerk/Auditor’s Office administers the BOE, which entails receiving appeals and forwarding them on to the Assessor’s Office for a valuation or exemption decision once the appellant has provided sufficient evidence.

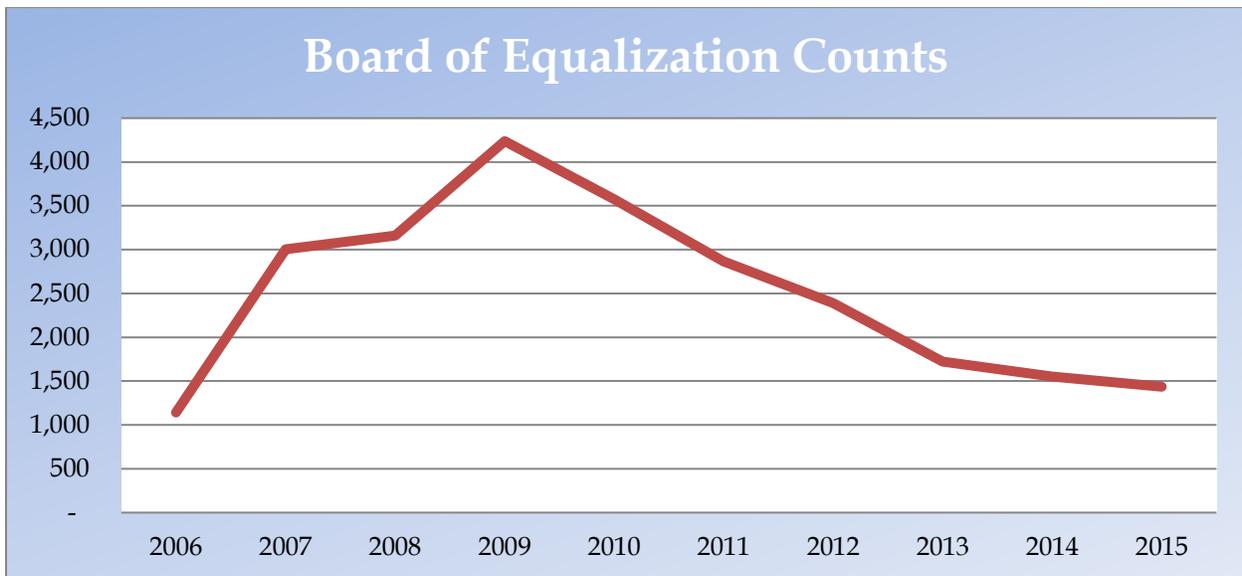


Figure 11

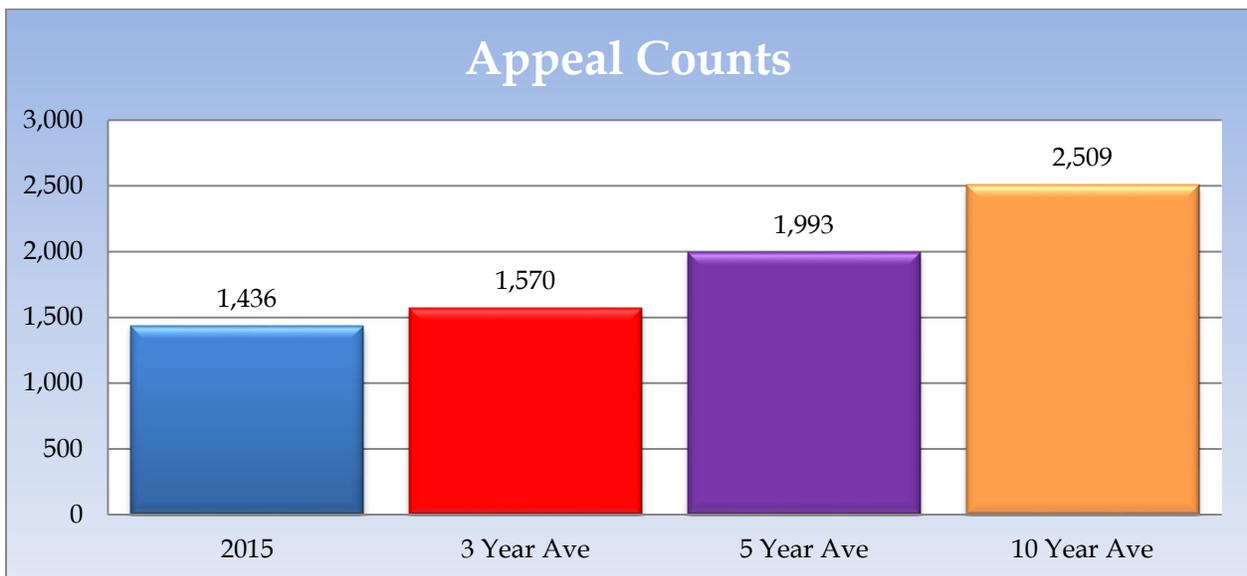


Figure 12

As seen in the Figure 11 above, 2007 – 2009 saw a sharp increase in the number of appeals. Since 2010 there has been a marked decline. The 2015 appeal count is below the three, five, and ten year historical averages.

Assessed Value Change Analysis

As part of the year-end analysis, the Assessor’s Office performs a value change study of taxable parcels. This year in Weber County, 75% of the assessed values increased, 4% decreased, and 20% remained the same. Most of the changes in assessed value were slight, with 80% changing 15% or less.

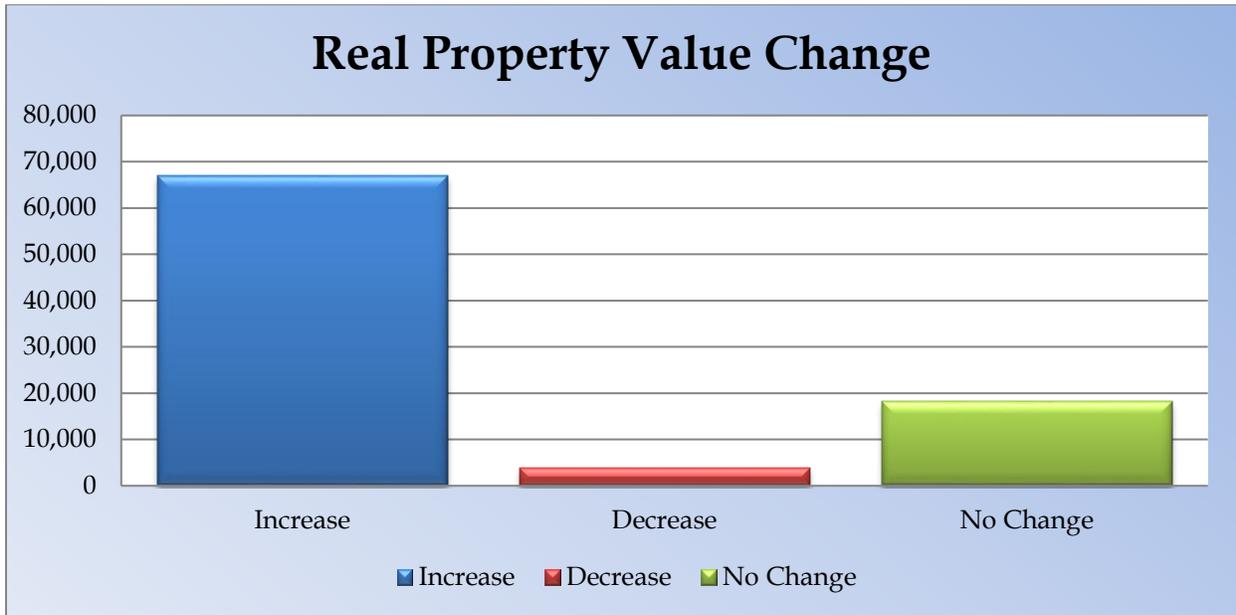


Figure 13

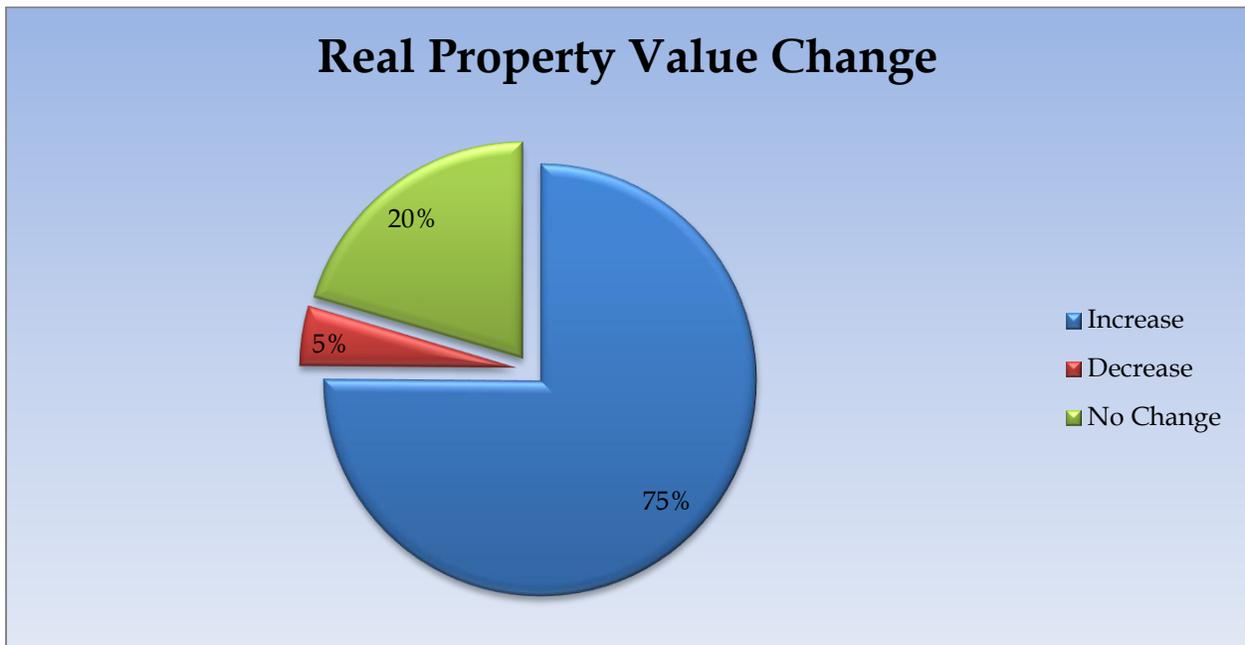


Figure 14

Assessed value change by property type (taxable parcels)⁹

Change	Overall	SFR	SRI	Vac R/A Land	Rec	C/I Imp
Increase	75%	84%	86%	72%	31%	29%
Decrease	4%	3%	1%	15%	1%	1%
No Change	20%	13%	13%	13%	68%	70%
# Parcels	Overall	SFR	SRI	Vac R/A Land	Rec	C/I Imp
Increase	51,924	49,912	1,273	51	154	36
Decrease	1,907	1,820	21	11	7	1
No Change	9,707	7,998	189	9	336	87

Table 6

Overall: Weber County
 SFR: Single Family Residential
 SRI: Small Residential Income
 Vac R/A Land: Vacant Residential & Agricultural Land
 Rec: Recreational Properties
 C/I Imp: Commercial & Industrial Improved
 Vac C/I Land: Vacant Commercial & Industrial Land

Assessed value change by region¹⁰

Change	Region 1	Region 2 & 3	Region 4	Region 5	Region 6	Region 7	Region 8	Region 9
Increase	63%	64%	64%	64%	64%	64%	63%	64%
Decrease	6%	7%	7%	7%	7%	7%	7%	7%
No Change	31%	29%	29%	29%	29%	29%	30%	29%
# Parcels	Region 1	Region 2 & 3	Region 4	Region 5	Region 6	Region 7	Region 8	Region 9
Increase	5,045	17,996	8,082	5,068	9,257	5,120	3,457	5,374
Decrease	481	2,009	904	565	1,018	567	393	594
No Change	2,432	8,163	3,688	2,299	4,159	2,316	1,630	2,452

Table 7

* See Region Map page 5

⁹ Due to rounding, the percentages given may not sum to 100%

¹⁰ Due to rounding, the percentages given may not sum to 100%

Assessed Values by Area and Land Use

As discussed in the “Regions” section of the report¹¹, the Weber County Assessor’s Office clusters real property parcels into value areas based on political and/or physical boundaries. The chart below shows Ogden City, comprising Regions 2 and 3, containing over one quarter of the market value of Weber County.

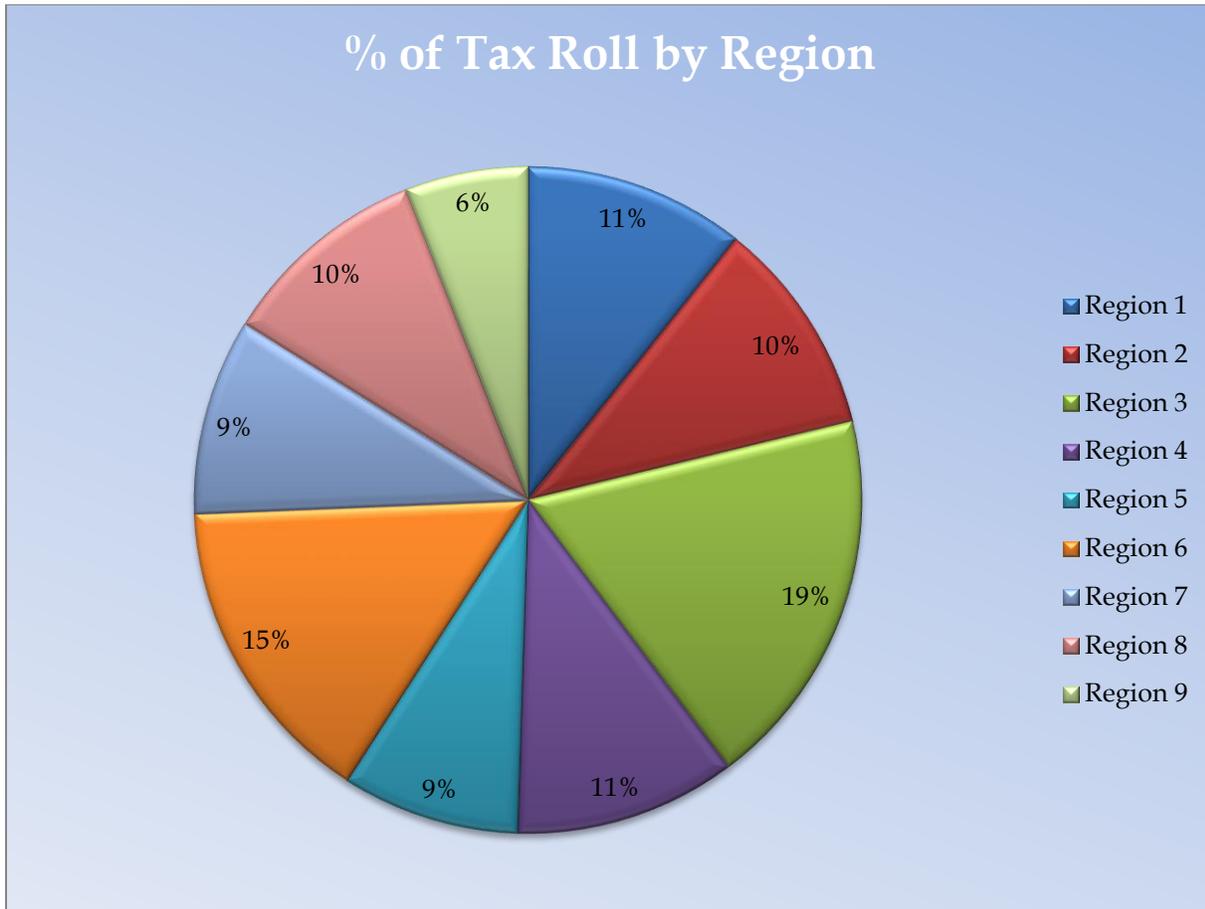


Figure 15

¹¹ See Region may page 5

Assessment Statistics

As part of the quality assurance testing done before the close of each year's assessment roll, the Weber County Assessor's Office performs an assessment/sale ratio study. The purpose of the study is to determine if the level of assessment within each property class is within statutory boundaries and to ensure that there is equity among property classes. The level of assessment in Utah is 100% of market value, meaning each taxable piece of real property should be assessed at what it would sell for in the open market. According to Utah State Tax Commission Rule R884-24P-27, the measure of central tendency shall be within $\pm 10\%$ of the legal level of assessment.¹² This means that the assessment/sale ratio for each property class, and each property subclass, shall be within 90% to 110%.

Two general tests are employed. The first is a measurement of appraisal level test to determine if the county's assessment complies with state tax commission guidelines for appraisal level. This test employs the median and average. The second test measures the level of uniformity within the class and subclasses, or how closely grouped each individual ratio is around the median or average level of assessment. Uniformity is tested using the coefficient of dispersion (COD) and coefficient of variation (COV).

Within each class and subclass study, seven statistics are calculated: number of samples (count), median sale ratio, average (mean) sale ratio, weighted mean, price related differential, COD, and COV.

Measurement of Appraisal Level

There are three calculations performed to measure the appraisal level: the median, the mean, and the weighted mean.

To calculate the median, the ratios are arrayed in the order of magnitude, with the middle ratio serving as the median. The average ratio is calculated by summing all of the ratios and then dividing by the total number of samples.

The weighted mean weighs each ratio by the sale price. It is calculated by dividing the sum of the assessed values by the sum of the sale prices. The weighted average is used in the price related differential (PRD) computation of appraisal uniformity to help determine if the assessment values are weighted heavily either toward the higher or lower sale priced properties.

¹² [Utah State Tax Commission](#)

Measures of Appraisal Uniformity

There are three calculations performed in the measure of appraisal uniformity: price related differential (PRD), coefficient of dispersion (COD), and coefficient of variation (COV).

As briefly mentioned before, the PRD is utilized in the determination of whether the assessments are unequally weighted toward one segment of properties in the same property class. An assessment is considered *regressive* if the high value properties are under appraised relative to lower-valued properties. Conversely, an assessment is considered *progressive* if high value properties are over-appraised compared to lower valued properties.

The coefficient of dispersion is the most used measure of uniformity in ratio studies.¹³ The COD is based on the absolute average deviation from the median ratio. The COD provides a measure of appraisal uniformity that is independent of the level of appraisal and permits direct comparison between property groups. Typically, the lower the COV, the more uniform the assessment.

Similar to the COD, the coefficient of variation (COV) makes comparisons between appraisal classes easier. The COV is an expression of the standard deviation divided by the average sale ratio.

2016 Sale ratio results

Each year an assessment/sale ratio study is performed by comparing the current tax year’s assessed values to the sales that occurred in the prior calendar year. In Weber County, three overall property classes are studied for the assessment/sale ratio: residential, vacant non-commercial land, and commercial. The residential class has three subclasses: region, age, and gross living area. Vacant non-commercial land has two subclasses: region and size. Commercial does not have any subclasses, as there are not enough verifiable sale transactions to derive any benefit from stratifying commercial sales into subclasses. The results of the study by class are displayed in the following table:

Residential A/S Ratio					
Count	Median	Weighted Mean	PRD	COD	COV
3,186	94%	94%	1.00	7	8
Vacant Non-Commercial Land A/S Ratio					
Count	Median	Weighted Mean	PRD	COD	COV
171	98%	91%	1.07	12	16
Commercial A/S Ratio					
Count	Median	Weighted Mean	PRD	COD	COV
35	94%	92%	1.03	19	23

Table 8

¹³ Property Assessment Valuation (Second Edition) IAAO

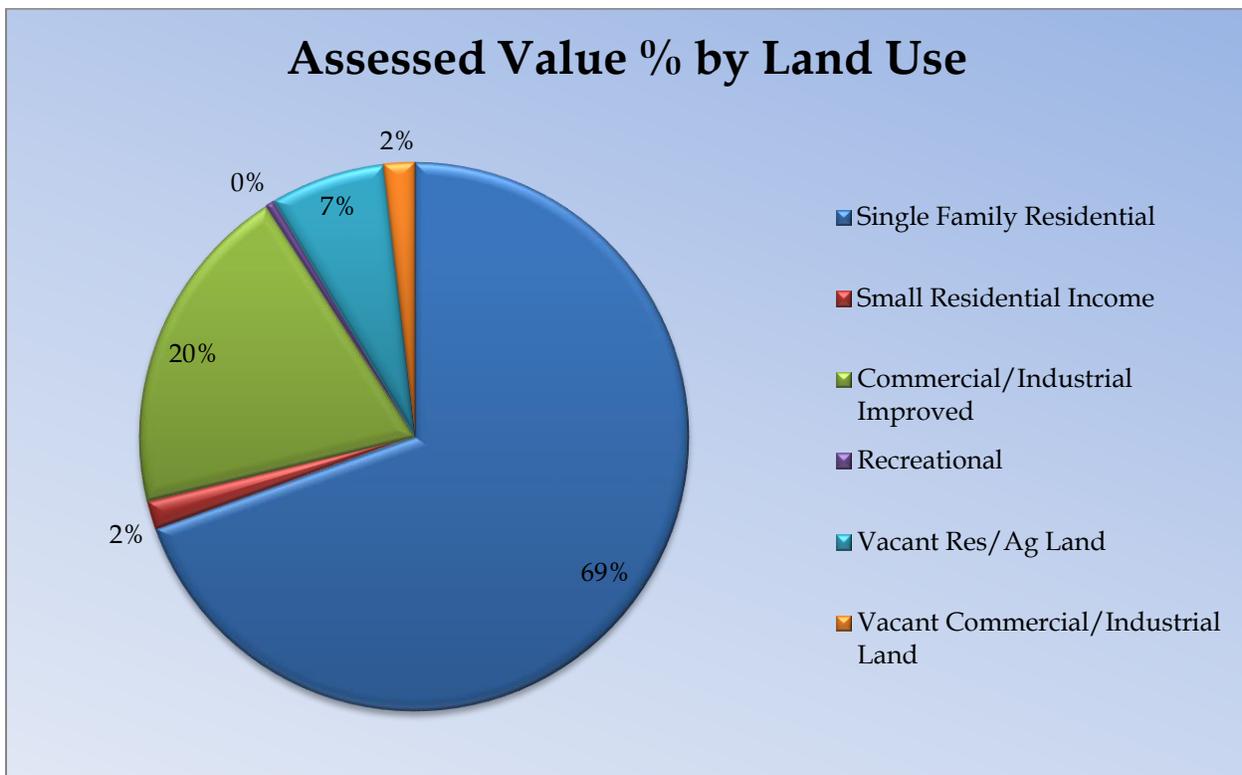
Assessed Value Summary

The following table is the aggregate percent change in the 2016 assessment roll by property type as compared to tax year 2015 and the percent each class contributes to overall market value. The totals are for all nonexempt properties including single family residential, small residential income (2-4 family), commercial/ industrial, recreational, vacant residential/agricultural land, and vacant commercial/industrial land.

Percent of Assessed Value by Property Class¹⁴

Property Class	% Change	% of Roll
Single Family Residential	10%	70%
Small Residential Income	12%	2%
Commercial/Industrial Improved	9%	20%
Recreational	5%	1%
Vacant Res/Ag Land	8%	7%
Vacant Commercial/Industrial Land	16%	2%
Overall	10%	100%

Table 9 Figure 16



¹⁴ Percentages expressed in the table above are rounded. The sum of the displayed figures may not total 100%.

The following table is the aggregate percent change for the 2016 assessment by region, as compared to tax year 2015, along with the percent of county tax roll by region. The totals are for all nonexempt properties including single-family residential, small residential income (2-4 family), commercial/industrial, recreational, vacant residential/agricultural land, vacant commercial/industrial land, and church or public properties.

Percent of Tax Roll By Region¹⁵

	% Change	% of Tax Roll
Region 1	8%	11%
Region 2	13%	11%
Region 3	11%	19%
Region 4	10%	11%
Region 5	10%	9%
Region 6	6%	15%
Region 7	11%	10%
Region 8	10%	10%
Region 9	11%	6%
Weber County	10%	100%

Table 10

* See Region Map page 5

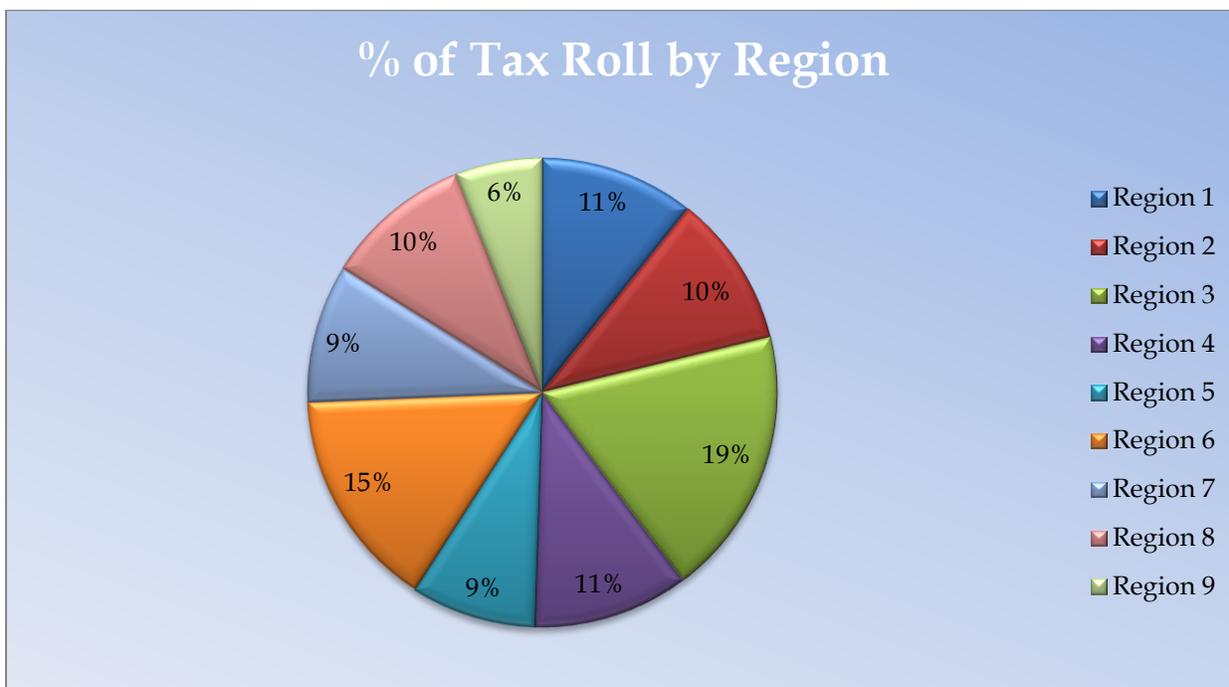


Figure 17

¹⁵ Percentages expressed in the table above are rounded. The sum of the displayed figures may not total 100%.

Greenbelt

Valuation

The Farmland Assessment Act (FAA), also known as the greenbelt law, allows qualifying agricultural property to be assessed based on the production capability of the land, rather than the market value of the land. In other words, the land is valued and taxed on the agricultural production potential, rather than market value of the land. This method allows agricultural operations to remain economically viable when located in or around expanding urban areas. Speaking generally, in order to qualify for greenbelt status, the property must have at minimum five contiguous acres, be actively devoted to agricultural use, have been actively devoted to agricultural use for at least the two successive years immediately preceding the current tax year, and meet a minimum production requirement. The reduction from market to taxable for these properties is substantial as the taxable value for the greenbelt parcels in Weber County was only 4% of the market. This reduction creates a property tax shift from properties assessed under the FAA to the remaining parcels in Weber County. In 2015, Weber County assessed over 161,000 acres of land under the FAA. The table below summarizes the number of acres, market value and taxable value of these properties by region.

Region	Count	Acres	Market (Thousands)	Taxable (Thousands)	% of Market	\$ Difference (Thousands)
1	1,214	111,373	\$ 445,248	\$ 17,053	4%	(\$428,195)
2	19	134	\$ 4,027	\$ 94	2%	(\$3,933)
3	53	386	\$ 18,145	\$ 172	1%	(\$17,973)
4	21	70	\$ 3,285	\$ 91	3%	(\$3,194)
5	1,476	27,625	\$ 260,960	\$ 10,611	4%	(\$250,349)
6	79	842	\$ 18,544	\$ 632	3%	(\$17,912)
7	160	1,654	\$ 39,919	\$ 729	2%	(\$39,190)
8	914	13,523	\$ 211,210	\$ 8,632	4%	(\$202,578)
9	183	1,717	\$ 37,404	\$ 1,840	5%	(\$35,564)
Total	4,119	157,324	\$ 1,038,742	\$ 39,854	4%	(\$998,888)

Table 11

Rollback tax

What happens to property when removed from the greenbelt program? Properties that receive a tax benefit while under greenbelt are subject to what is termed a rollback tax when the property no longer qualifies under the FAA. In simple terms, the rollback tax is the difference between the tax paid and the tax normally charged if the property did not qualify for greenbelt. This rollback tax is charged for a maximum of five of the most recent years. For example, if the tax was \$75 under greenbelt and would have been \$1,875 if taxed on full market value, the rollback tax for that year is \$1,800.

Personal Property

The Weber County Assessor’s Office maintains a personal property account for all businesses within the county. The information maintained for each business consists of an equipment listing related to that specific business. Equipment acquisition cost is maintained and depreciated each year according to schedules developed by the state property tax division and approved by the Utah State Tax Commission. Existing businesses receive an annual request for updated equipment listings, while cities in Weber County send new business information to the Assessor’s Office each year.

In addition, the Assessor’s Office maintains an account for each manufactured home in the county. Manufactured homes are eligible to receive the same residential exemption as real property for taxing purposes. Finally, Weber County also maintains a record of all registered age-based vehicles and their associated fees.

Unsecured personal property taxable value in Weber County decreased slightly to \$986 million for tax year 2015¹⁶. This reduction is primarily due to the depreciated value of business personal property equipment in the industrial sector.

The following table and graphs detail the changes in the number of accounts by type as well as the changes in taxable value. % Change reflects changes from the prior tax year. Total % Change is a weighted average reflecting the aggregate change from the prior year.

Personal Property Percentage by Account Type¹⁷

ACCOUNT TYPE	# of Accounts	% Change	% of Total Value
Existing	7,345	4%	86%
New Business	1,000	11%	2%
Leasing - # of sub accounts	2,845	6%	10%
Bankruptcy	5	-79%	0%
Manufactured	3,014	0%	2%
Total	14,209	4%	100%

Table 12

¹⁶ Effective 1-1-2009, HB77 changed the filing deadline for personal property from January 1 to May 15. This change made it necessary for the county to use the prior year-end taxable values to calculate the certified tax levy. The 2016 values are not available until year-end; consequently, 2015 values are used in the assessment summary report.

¹⁷ % of Total Value percentages are rounded and may not total 100%.

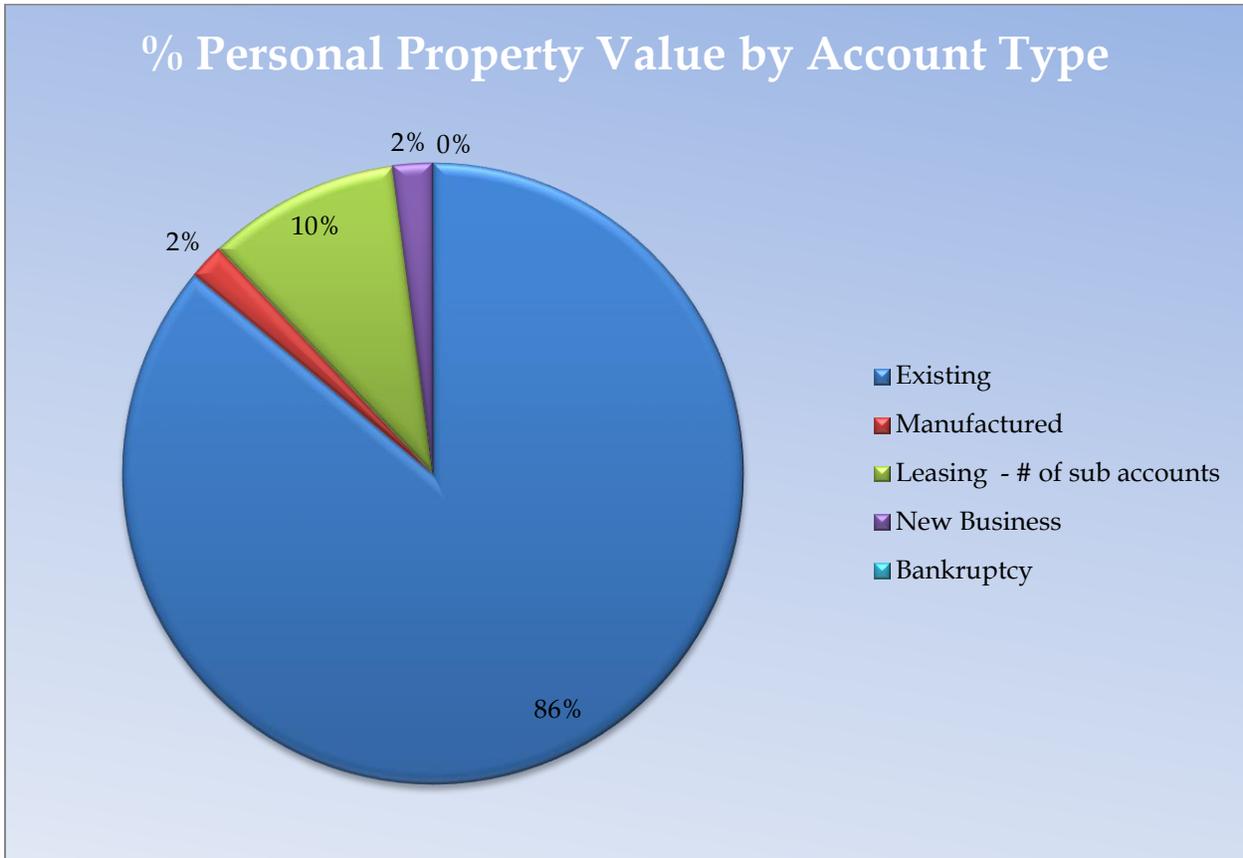


Figure 18

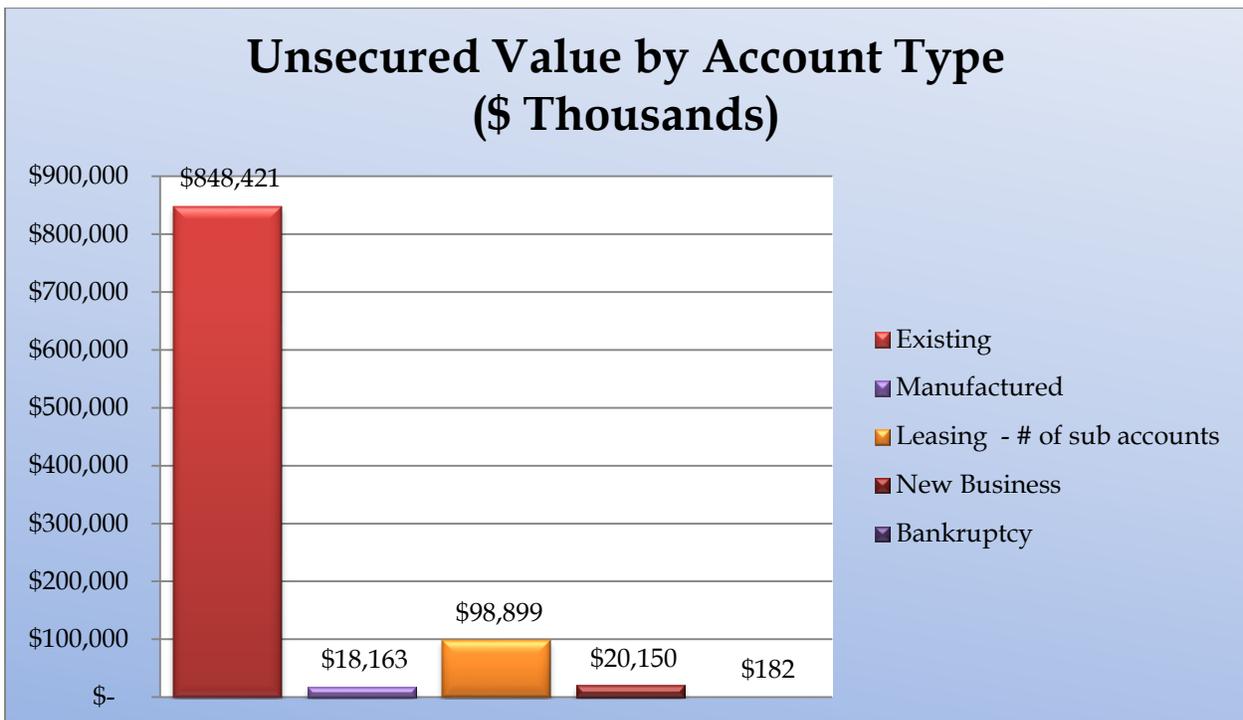


Figure 19

State Assessed

The Property Tax Division of the Utah State Tax Commission values all mines, utilities and railroad properties that operate as a unit. Values are set and apportioned to taxing entities based on situs of property.¹⁸ As illustrated later in Figures 21 and 22, state assessed properties add very little value to Weber County’s tax roll. Typically, state assessed property only adds 3-5% to the overall market value. The following graphic illustrates the percent of state assessed value allocated to each city and unincorporated area in Weber County.

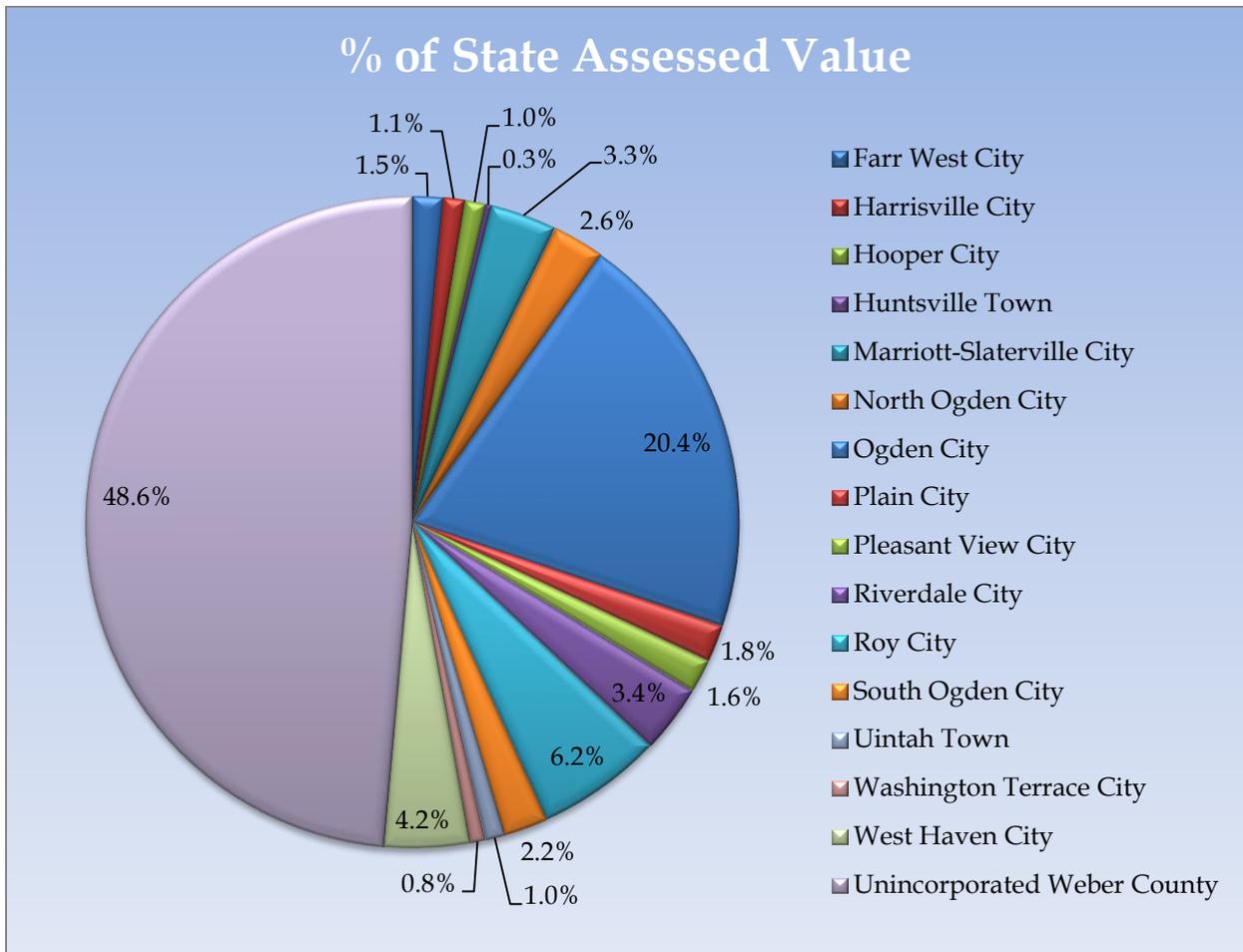


Figure 20

¹⁸ [Utah State Tax Commission – Property Tax Division](#)

Total Taxable Value

With the overall increase in assessed values for Real, Unsecured (Personal) Property, and Centrally Assessed, the total taxable value for all areas increased for tax year 2016. The total change in taxable value was 8% increase compared to last year.

Entity Name	Real Property		Personal Property		State Assessed		Total Taxable	
	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Weber County Overall	\$ 962,437,361	9%	\$ 14,650,601	1%	\$ 79,818,597	12%	\$ 1,056,906,559	8%
Ogden City School Dist.	\$ 322,283,668	10%	\$ (13,340,741)	-2%	\$ 8,134,897	6%	\$ 317,077,824	8%
Weber School District	\$ 629,487,748	8%	\$ 27,991,342	7%	\$ 71,683,700	14%	\$ 729,162,790	8%
Farr West City	\$ 33,628,056	9%	\$ (3,301,659)	-11%	\$ 1,034,852	11%	\$ 31,361,249	7%
Harrisville City	\$ 27,723,727	11%	\$ (151,740)	-3%	\$ 284,161	4%	\$ 27,856,148	11%
Hooper City	\$ 24,261,948	7%	\$ (224,146)	-13%	\$ 245,107	3%	\$ 24,282,909	7%
Huntsville Town	\$ 5,557,113	11%	\$ (7,132)	-3%	\$ (25,353)	-1%	\$ 5,524,628	10%
Marriott-Slaterville City	\$ 16,181,274	10%	\$ (737,341)	-4%	\$ 2,584,817	12%	\$ 18,028,750	9%
North Ogden City	\$ 69,480,196	9%	\$ 4,429,420	46%	\$ 1,407,952	8%	\$ 75,317,568	9%
Ogden City	\$ 324,521,677	10%	\$ (12,341,478)	-2%	\$ 8,071,843	6%	\$ 320,252,042	8%
Plain City	\$ 26,411,418	10%	\$ 116,706	5%	\$ 401,758	3%	\$ 26,929,882	10%
Pleasant View City	\$ 41,927,958	9%	\$ 2,058,302	6%	\$ (804,118)	-6%	\$ 43,182,142	8%
Riverdale City	\$ 30,126,873	6%	\$ (4,232,558)	-10%	\$ 1,223,581	5%	\$ 27,117,896	5%
Roy City	\$ 94,920,720	8%	\$ (2,877,521)	-8%	\$ 3,107,701	7%	\$ 95,150,900	8%
South Ogden City	\$ 51,608,697	6%	\$ 6,143,695	19%	\$ 361,209	2%	\$ 58,113,601	7%
Uintah Town	\$ 4,672,612	8%	\$ (3,332)	0%	\$ 229,313	3%	\$ 4,898,593	7%
Washington Terrace City	\$ 12,570,443	4%	\$ (6,277,174)	-21%	\$ (31,075)	-1%	\$ 6,262,194	2%
West Haven City	\$ 65,511,904	10%	\$ 9,456,165	42%	\$ (402,423)	-1%	\$ 74,565,646	10%
Unincorporated Weber County	\$ 122,666,800	8%	\$ 22,600,394	19%	\$ 62,129,272	21%	\$ 207,396,466	10%

Table 13

The following charts illustrate the contributory value of real property, unsecured personal property, and state assessed property to the tax roll for the Weber County General Fund. As illustrated below, real property is the major contributor, with unsecured and centrally assessed values contributing only 12% combined.

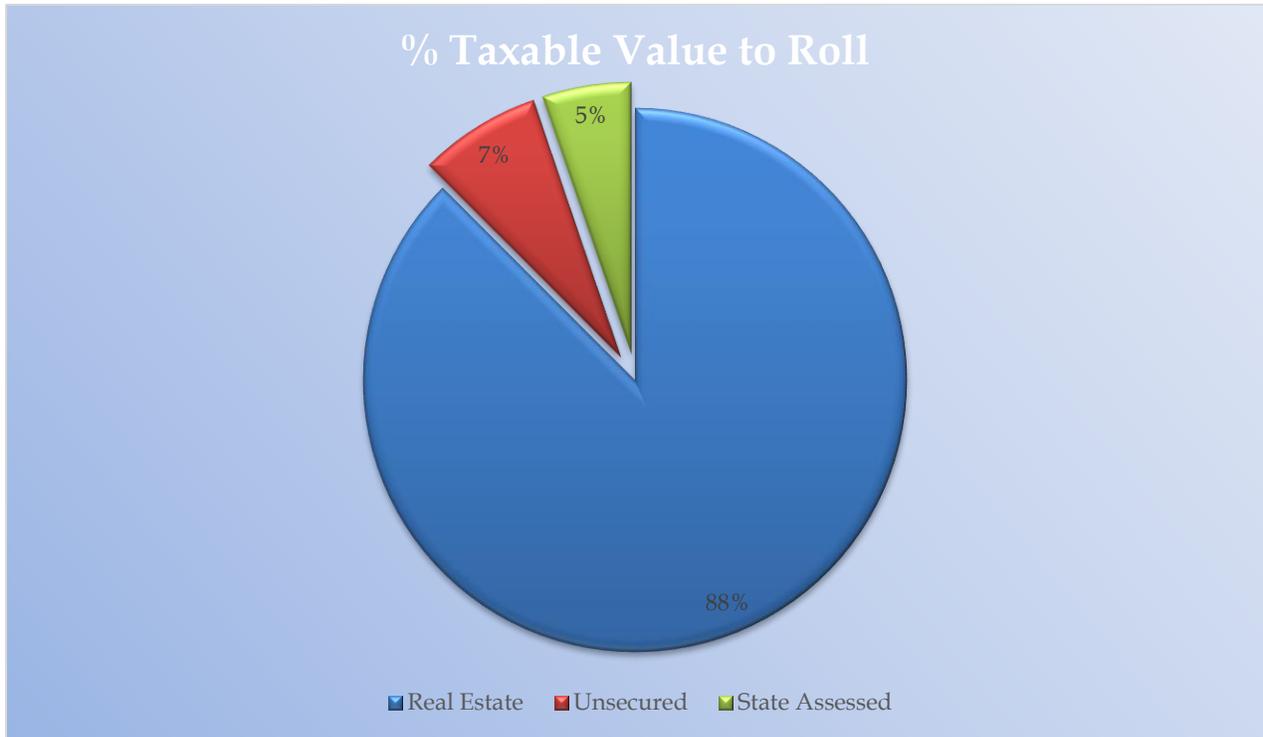


Figure 21

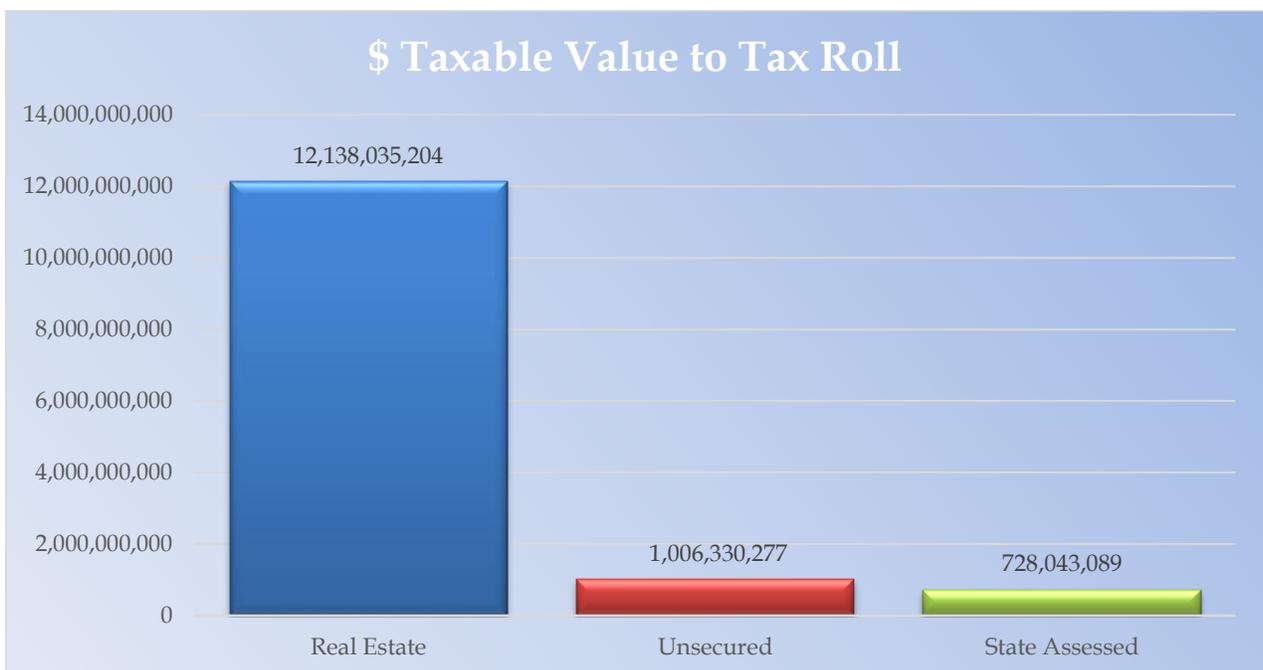


Figure 22

Assessment Calendar

January 1st: All property appraised based upon situs and status as of this date (real and personal).

January 31st: Camper registrations due.

March 1st: Business personal property mailing sent.

May 1st: F.A.A. (Greenbelt) applications for the prior year due.

May 15th: Business personal property returns due.

May 22nd: Tax rolls close (real property).

June 23rd: Manufactured home payment due.

July 22nd: Valuation notices mailed.

September 15th: Valuation appeal deadline (real property).

November 30th: Real property tax due.

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