

## Weber County Natural Disaster Damage

September 22, 2016

If your real property suffered damage during the storm that occurred on September 22, 2016, state law may entitle you to some property tax relief. UCA 59-2-1004.5 states the county assessor will make a prorated adjustment to the market value of the property if the damage meets certain criteria.

To qualify, the property must meet the following criteria set by Utah State Code Ann. [59-2-1004.5](#).

1. The damage cannot result from any intentional action or inaction of the owner.
2. Damage must result from a natural disaster and that damage must exceed 30% of the property's *taxable* value. For example:
  - a. If the damaged property is a *primary residence* with a market value of \$100,000, the damage threshold is calculated as:  $\$100,000 \times 55\% \times 30\% = \$16,500$ 
    - i. *Primary residence* means someone occupies the property as their residence for at least 6 (six) months and 1 (one) day out of the year, therefore the property receives the primary residential exemption.
    - ii. The primary residential exemption is 45% of assessed value.
  - b. If the damaged property is commercial or a *secondary residence* with a market value of \$100,000, the damage threshold is calculated as:  $\$100,000 \times 30\% = \$30,000$ 
    - i. *Secondary residence* means the property is NOT occupied as a residence for at least 6 (six) months and 1 (one) day out of the year.
    - ii. Properties classified as secondary pay property tax on 100% of the assessed value.
3. Property owners must file an appeal no later than November 6, 2016. To submit an appeal, the property owner will need to complete the following:
  - a. Gather the evidence: The best evidence is either an insurance adjuster's estimate or, bids from licensed contractors to repair the damage.
  - b. Complete and submit the appeal application to the Weber County Clerk/Auditor's Office.
    - i. [Print](#) and complete the application
    - ii. Be sure to include your evidence (estimates and/or bids for the amount of damage).

If you have any question, concerns, or need assistance completing the appeal application please contact our office at (801)399-8572. You may also contact the Assessor, John Ulibarri, directly via phone at (801)399-8573 or email at [julibbarri@co.weber.ut.us](mailto:julibbarri@co.weber.ut.us) .