

TAX REVIEW MEETING NOVEMBER 2022

- 1. 08-596-0029 – discuss escaped home protocol with new homeowner, unaware of prior year taxes where escaped.
 - a. Example 2019 year built home – escaped for 2020 & 2021

- 2. 09-232-0006 – Basement finish error 59-2-1321
 - a. L-938 error: L - 938
 - b. B – 594 B - 594
 - c. BF – 297 (50%) BF – 564 (95%)

- 3. 06-059-0008 –square footage error and basement finish error 59-2-1321
 - a. L – 1521 error: L - 1605
 - b. B- 1134 B -1578
 - c. BF – 851 (75%) BF - 1578 (100%)

- 4. 7-288-0002 – square footage and basement finish 59-2-1321
 - a. L- 1610 error: L=1610
 - b. B - 1190 B= 1190
 - c. BF – 1131 (95%) BF=1131 (95%)

- 5. 06-198-0022 – square footage, basement and basement finish
 - a. L – 1670 error: L=1636
 - b. B - 1578 B=1352
 - c. BF – 568 (36%) BF=676(50%)

- 6. 19-002-0004 & 19-011-0103 canal easement & road in legal 59-2-1347
 - a. 19-002-0004 (.50 acres in canal) of the 13.86 acres total
 - b. 19-011-0103 (1.67 acres in road) of the 5.97 acres total

- 7. 08-482-0013 dedication plat was wrong on acreage when recorded originally 59-2-1321
 - a. 20089 square feet (.46 acres) error: 30056 SF (.69 acres)

- 8. 08-132-0022 Basement SF and basement finish square footage was incorrect. 59-2-1321
 - a. L – 1374 error: L - 1374
 - b. B – 1116 B - 1368
 - c. BF – 1060 (95%) BF – 1231 (90%)

- 9. 07-076-0010, & -0028, 08-111-001: In 2005 when 07-076-0028 was created, it came out of two parcels and the mappers only had it identified as coming out of one which created duplicate valuing on 1.65 acres. 59-2-1321
 - a. 07-076-0010
 - i. 12.54 acres (546,242 SF) error: 12.83 acres (558,875 SF)
 - b. 08-111-0012
 - i. 1.10 acres (47,916 SF) error: 2.46 acres (107,158 SF)
 - c. 07-076-0028
 - i. 2.01 acres (87,556 SF) NO error 2.01 acres (87,556 SF)

09-232-0006 David R & Mary Lin Anderton

WRONG		CORRECT	
GLA	B	BF	BF %
938	594	564	95%
938	594	297	50%

WRONG		CORRECT	
market	taxable	market	taxable
2022	MV	TV	TV
403,000	221,650	388,000	213,400
2021	MV	TV	TV
288,000	158,400	278,228	153,025
2020	MV	TV	TV
253,000	139,150	245,051	134,778
2019	MV	TV	TV
222,000	122,100	214,093	117,751
2018	MV	TV	TV
195,000	107,250	188,297	103,564

	net asmt char	direct	difference
2022	2222.71	228.26	0.00
2021	1741.92	207.51	59.11
2020	1670.91	190.38	52.50
2019	1552.50	190.38	55.30
2018	1442.51	190.38	49.58
total average:			\$ 216.48

Tax Review Committee,

This parcel has a home on it. The home was identified as having 564 square feet of finish in the basement, which is 95% finish. The actual basement finish is 297 square feet, which is 50% finish. The difference of 297 square feet of basement finish that was assessed incorrectly, results in a correction for the prior four years of \$216.48. Per code 59-2-1321, we recommend a refund of \$216.48 to David R & Mary Lin Anderton.

06-059-0008 Steven R & Susan Mallard

GLA	B	BF	BF%	GLA	B	BF	BF %
1605	1578	1578	100%	1521	1134	851	75%
	market	taxable	net asmt char		tax rate	direct	net asmt char difference
2022	MV	TV	WRONG	2022	MV	TV	CORRECT
	483,000	265,651	2901.44		453,000	249,151	289.54
2021	MV	TV	2183.97		Fixed in BOE		0.00
	340,000	187,000		2021	MV	TV	283.50
2020	MV	TV	2052.50		319,000	175,450	2049.08
	299,000	164,450		2020	MV	TV	276.72
2019	MV	TV	1927.94		280,000	154,000	1922.07
	269,000	147,950		2019	MV	TV	276.72
2018	MV	TV	1823.07		227,000	124,850	1626.92
	242,000	133,100		2018	MV	TV	301.02
					201,000	110,550	1514.20
							308.87
							875.20
							total average: \$

Tax Review Committee,

This parcel has a home on it. The home was identified as having gross living area of 1605 with basement at 1578 square feet and 1578 basement finish at 100% complete. The correct gross living area is 1578 square feet. the correct basement square footage is 1134 with 75% finished which is 851 square feet. The difference in square feet of GLA, basement and basement finish results in a correction for the prior four years of \$875.20.
Per code 59-2-1321, we recommend a refund of \$875.20 to Steven R & Susan Mallard.

07-288-0002 Brian D & Gaylynn S Allen

WRONG				CORRECT			
GLA	B	BF	BF%	GLA	B	BF	BF%
1610	1190	1131	95%	1142	1170	538	46%
WRONG				CORRECT			
market	taxable	net asmt char	tax rate	direct	net asmt char	difference	
2022	MV	TV		175.94			
	521,000	286,550	0.012517	Fixed in BOE		0.00	
2021	MV	TV		165.88			
	409,000	224,950	0.013712		2647.10	437.41	
2020	MV	TV		156.47			
	349,000	191,950	0.014843		2677.68	171.44	
2019	MV	TV		138.60			
	314,000	172,700	0.015809		2217.21	513.00	
2018	MV	TV		127.70			
	286,000	157,300	0.01591		1741.35	761.29	
				total average:	\$	1,883.15	

Tax Review Committee,

This parcel has a home on it. The home was identified as having gross living area of 1610 with basement at 1190 square feet and 1131 basement finish at 95% complete. The correct gross living area is 1142 square feet. the correct basement square footage is 1170 with 46% finished which is 538 square feet. The difference in square feet of GLA, basement and basement finish results in a correction for the prior four years of \$1,883.15. Per code 59-2-1321, we recommend a refund of \$1,883.15 to Steven R & Susan Mallard.

06-198-0022 Bill & Cindy Palmer Family Trust (William S & Cindy C Palmer)

WRONG			CORRECT		
GLA	B	BF	GLA	B	BF
1636	1352	676	1670	1578	568
		50%			36%
market taxable			net amt char		
2022	MV	TV	2022	MV	TV
	606,000	333,300		598,000	328,900
2021	MV	TV	2021	MV	TV
	455,000	250,250		454,000	249,700
2020	MV	TV	2020	MV	TV
	367,000	201,850		371,000	204,050
2019	MV	TV	2019	MV	TV
	352,000	193,600		355,000	195,250
2018	MV	TV	2018	MV	TV
	321,000	176,550		324,000	178,200
		4171.92			199.07
		3431.43			Fixed in BOE
		2996.06			188.40
		3060.62			178.53
		2808.91			159.40
					148.30
					3423.89
					3028.71
					3086.71
					2835.16
					0.00
					7.54
					-32.65
					-26.08
					-26.25

total overage: \$ (77.45)

Tax Review Committee,

This parcel has a home on it. The home was identified as having gross living area of 1636 with basement at 1352 square feet and 676 basement finish at 50% complete. The correct gross living area is 1670 square feet. the correct basement square footage is 1578 with 36% finished which is 568 square feet. The difference in square feet of GLA, basement and basement finish results in a correction for the prior four years of AMOUNT DUE \$77.45. Per code 59-2-1321, we recommend NO REFUND/BALANCE DUE of \$77.45 for Bill & Cindy Palmer Family Trust.

19-002-0004 & 19-011-0103
19-002-0004

Ogden Cycle Association

19-002-0004		19-002-0004		19-002-0004		19-002-0004		19-002-0004		19-002-0004		19-002-0004	
Total Acres	market	taxable	WRONG	Ttl Acres	canal	remaining	tax rate	direct	penalty	net asmt char	difference	net asmt char	difference
13.86	MV	TV	net asmt char	13.86	0.50	13.36		8161.49					
2022	1,068,626	1,068,626	10654.20	2022	MV	TV	0.00997	Fixed in BOE			0.00		
2021	971,606	971,606	10417.56	2021	MV	TV	0.010722	7969.11	183.87		367.76		
2020	970,200	970,200	11345.52	2020	MV	TV	0.011694	7725.95	201.79		10049.79		
2019	275,092	275,092	3404.26	2019	MV	TV	0.012375	7383.55	107.88		10944.41		
2018	210,008	210,008	2714.14	2018	MV	TV	0.012924	6878.15	95.92		3283.01		
								202,655	202,655		2619.11		
											\$		985.15

total overage:

19-011-0103

19-011-0103		19-011-0103		19-011-0103		19-011-0103		19-011-0103		19-011-0103		19-011-0103	
Total Acres	market	taxable	WRONG	Ttl Acres	in Road	remaining	tax rate	direct	penalty	net asmt char	difference	net asmt char	difference
5.97	MV	TV	net asmt char	5.97	1.67	4.30		136.18					
2022	459,690	459,690	4654.82	2022	MV	TV	0.010126	Fixed in BOE			0.00		
2021	417,900	417,900	4559.29	2021	MV	TV	0.01091	127.32	46.87		1267.74		
2020	418,565	418,565	4983.02	2020	MV	TV	0.011905	118.88	77.55		3291.55		
2019	121,245	121,245	1527.81	2019	MV	TV	0.012601	103.50	16.31		3605.24		
2018	121,245	121,245	1595.71	2018	MV	TV	0.013161	88.00	16.84		1071.41		
								85,026	85,026		1119.03		
											\$		3,578.59

total overage:

Tax Review Committee,

Parcel 19-002-0004 has 13.86 acres, of that acreage, .50 acres is the legally Willard Canal. Parcel 19-011-0103 has 5.97 acres, which 1.67 acres is the road of 4000 North. With the canal & road, which Ogden Cycle Association has no control over the portion of the property in the canal & road so the market value was reduced and a refund needs to be given for 19-002-0004 \$985.15 and 19-011-0103 \$3,578.59, total of \$4,563.74 for the prior four years. per code: 59-2-1347

08-482-0013 Aaron W & Leslie C Harms

WRONG		CORRECT	
Total Acreage		Total Acreage	
0.69		0.46	
market	taxable	net asmt char	WRONG
2022 MV	674,472 TV	3569.01	
2021 MV	501,000 TV	2837.61	
2020 MV	406,000 TV	2504.53	
2019 MV	388,000 TV	2530.51	
2018 MV	378,000 TV	2574.23	
tax rate		direct	difference
2022 MV	0.009621 TV	427.14	
2021 MV	0.010298 TV	Fixed in BOE	0.00
2020 MV	0.011216 TV	419.24	36.70
2019 MV	0.011858 TV	366.65	37.88
2018 MV	0.012382 TV	345.80	32.31
373,047 TV		322.80	33.74
205,176 TV			
total average:		\$	140.63

Tax Review Committee,

This parcel on the original dedication plat was incorrectly identified as .69 acres (30056 square feet). The property owner identified the issue and worked with the recorder's office to get the correct acreage on the parcel of .46 acres (20089 square feet). We recommend a refund for the prior four years of \$140.63 for the difference in acreage that was incorrectly identified by code 59-2-1321.

08-132-0022 Ralph & Tina Chadburn Family Trust

WRONG		CORRECT	
GLA	B	GLA	B
1374	1368	1374	1116
	BF		BF
	1231		1060
	BF%		BF %
	90%		95%
WRONG		CORRECT	
market	taxable	net asmt char	difference
2022	MV TV	MV TV	
	337,000 185,350	333,000 183,150	0.00
2021	MV TV	MV TV	
	233,000 128,150	230,000 126,500	18.15
2020	MV TV	MV TV	
	224,000 123,200	221,000 121,550	19.81
2019	MV TV	MV TV	
	184,000 101,200	182,000 100,100	13.99
2018	MV TV	MV TV	
	156,000 85,800	154,000 84,700	14.80
total average:			\$ 66.74

Tax Review Committee,

This parcel has a home on it. The home was identified as having 1368 basement square feet and 1231 square feet of finish in the basement, which is 90% finish. The actual basement square feet is 1116 and basement finish is 1060 square feet, which is 95% finish. The difference of square feet of basement and basement finish that was assessed incorrectly, results in a correction for the prior four years of \$66.74. Per code 59-2-1321, we recommend a refund of \$66.74 to Ralph & Tina Chadburn.

07-076-0010 MOVU LLC

19-002-0004
Incorrect Total Acres
12.83

	market	taxable	WRONG net asmt char
2022	MV	TV	
	3,760,715	3,760,715	37358.94
2021	MV	TV	
	1,109,183	1,109,183	10955.40
2020	MV	TV	
	1,338,998	1,338,998	14329.96
2019	MV	TV	
	1,274,863	1,274,863	14409.78
2018	MV	TV	
	1,311,003	1,311,003	15497.37

19-002-0004
Correct Total Acres
12.54

	tax rate	direct	CORRECT net asmt char	difference
2022	MV	TV		
	0.009934	3,760,715	3,760,715	0.00
2021	MV	TV		
	0.009877	1,088,883	1,088,883	200.50
2020	MV	TV		
	0.010702	1,318,698	725,284	6567.97
2019	MV	TV		
	0.011303	1,254,563	1,254,563	229.45
2018	MV	TV		
	0.011821	1,296,503	1,296,503	171.40

total overage: \$ 7,169.33

08-111-0012 MOVU LLC

19-002-0004
Incorrect Total Acres
2.46

	market	taxable	WRONG net asmt char
2022	MV	TV	
	380,000	209,900	2085.15
2021	MV	TV	
	231,000	130,335	1287.32
2020	MV	TV	
	186,000	104,271	1115.91
2019	MV	TV	
	163,000	91,621	1035.59
2018	MV	TV	
	133,000	75,121	888.01

19-002-0004
Correct Total Acres
1.10

	tax rate	direct	CORRECT net asmt char	difference
2022	MV	TV		
	0.009934	380,000	209,900	0.00
2021	MV	TV		
	0.009877	224,200	123,535	67.16
2020	MV	TV		
	0.010702	181,920	100,191	43.66
2019	MV	TV		
	0.011303	158,920	87,541	46.12
2018	MV	TV		
	0.011821	128,920	71,041	48.23

total overage: \$ 205.17

Tax Review Committee,

An issue was brought to the Recorder's attention in October 2021 in regards to parcels 07-076-0010, 0028 and 08-111-0012. When parcel 07-076-0028 was created, the recorders missed that the parcel came out of 08-111-0012 as well as 07-076-0010. The recorders office went back to 2005 maps to correct this issue and discovered that they had assessed 07-076-0010 at 14.84 acres but when drafted it appears to be only 13.68 acres prior to 07-076-0028 coming out of it. The recorder's office corrected the above mentioned parcels. The correct acreage for the parcels are as follows, 07-076-0010 is 12.54 acres, 07-076-0028 remains 2.01 acres, and 08-111-0012 is 1.10 acres. With the correction in acreage, we recommend a refund of 07-076-0010 of \$7,169.33 and parcel 08-111-0012 refund of \$205.17 for the prior four years. A total refund of \$7,374.50 to MOVU LLC.

