



# WASHINGTON COUNTY ASSESSOR

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# PROPERTY VALUATIONS IN WASHINGTON COUNTY

## ***What is the basis of my property valuation?***

All real property in Washington County is appraised by the Assessor's Office to estimate 100% market value as of January 1st each year. Market value is typically defined as the amount of money a willing buyer would pay to a willing seller. In other words, ***if you wanted to sell your property, what price would you accept?***

Foreclosure sales, sales between relatives or sales involving special considerations are not considered fair market transactions.

## ***How is property appraised?***

There are three types of property that are appraised.

1. Vacant land
2. Existing improvements
3. New construction.

Vacant land, existing residences, commercial buildings, and all other types of improvements are appraised using mass appraisal techniques, sales analysis and cyclical reappraisal (once every 5 years).

Newly constructed improvements or additions to existing improvements require an on-site visit from a county appraiser. At that time, the appraiser will measure your home, gather information necessary to complete the appraisal, take a photo and leave a "**Primary Exemption Application**" and a "**Homeowner's Questionnaire**" for the property owner to complete. It is vital that these two forms be completed and returned to the appraiser so the proper assessment level can be processed into the County Assessor's appraisal system.

Land costs, construction materials, and more importantly, *sales of comparable properties* will be analyzed to complete your appraisal.

### ***What is the difference between a primary and secondary residence?***

A primary residence is any dwelling used as a *full time* residence and can include up to one acre of land. Rental homes and apartments also qualify as primary residences (if the property is the primary residence of the renter). Qualified residential properties are taxed at 55% of their assessed market value.

Second homes, vacation homes, cabins, time-shares or other types of transitory housing, commercial properties and vacant land do not qualify as primary residences. These properties are taxed at 100% of their assessed market value.

### ***How do I know if my home is assessed as a primary residence?***

The Notice of Property Valuation you receive at the end of July each year shows the classification of your property as Primary Residential or Non-Primary Residential. You can also contact the Assessor's Office for this information.

### ***What is the Notice of Property Valuation?***

The Notice of Property Valuation and Tax Change is mailed annually at the end of July to all property owners in Washington County and indicates the current real property market value, estimated taxes and tax entities' hearing schedules. (If a tax increase is proposed by a taxing entity, a date and time will be shown.)

This document is extremely important and provides taxpayers with a yearly accounting of their current market value, property classification and instructions for ***appealing market value*** to the Board of Equalization.

If you have not received the "notice", please contact the ***Washington County Clerk/Auditor*** at ***435-634-5712*** for a duplicate copy.

### ***Property owners often ask "Why are my taxes so high?"***

The tax shown on your Notice of Valuation is a result of many factors:

- The market value of your property.
- Tax rates set by the taxing entities in the area which you live.
- Tax exemptions given to qualified property owners.

If your taxes have increased during the past year it may be due to one or more of the following:

1. Your valuation may have increased due to an addition, remodel, new construction or the ongoing County equalization program.
2. The tax rate for the area you live in may be changing.
3. Your property classification may have changed from primary to non-primary.

### ***Should I go through the appeal process?***

If you have documentation showing that the market value of your property is lower than the County's valuation, you may have grounds for an appeal.

You may wish to consider the amount of tax dollars to be saved by the appeal process. A fair estimate would be approximately \$10.00 in taxes for every \$1,000.00 in valuation.

### ***How do I appeal the Market Value of my Property?***

To file an appeal application, you are required to complete an “**Application for Review of Market Value**” for *each* property being appealed. You **must** provide your ***estimate of value and include evidence to support that value.***

Also, residential improved properties require a completed “**Application for Residential Exemption**” and “**Homeowner's Questionnaire**”.

Commercial properties may be required to provide income information.

**Insufficient or incomplete information on your application may result in your appeal being dismissed.**

### ***What evidence is required?***

- A current appraisal made by a local certified independent fee appraiser is considered to be the best evidence to demonstrate market value.
- Closing statements, if you recently purchased your property.
- A minimum of three (3) recent sales of properties located in or around your neighborhood that are similar to yours in size, age, condition and quality.

*All evidence should be based on the tax lien date of January 1st, each year.*

### ***How do I change my classification?***

If the classification of your property is incorrect on your Notice of Valuation, you must submit an “**Application for Review of Market Value**,” an “**Application for Residential Exemption**” and a “**Homeowners Questionnaire**” to the Board of Equalization. You will need to indicate that you are appealing a Primary/Non-Primary change only. If this is the only change you are appealing, it is not necessary to schedule a hearing.

### ***Where do I get the application forms?***

To expedite the appeal process, please contact the Assessor’s Office for more information at 87 N. 200 E., Ste. 201, St. George, UT 84770.



***For more information, please contact the departments below:***

**County Assessor   Tel: 435-634-5703**  
**87 North 200 East, Ste. 201, St. George**

- *Property Values*
- *Residential Exemption Forms*
- *Appraisal Information*
- *Valuation Appeals*

**County Clerk/Auditor   Tel: 435-634-5712**  
**197 East Tabernacle, St. George**

- *Tax Relief Programs (Veteran's Exemption, Circuit Breaker/Widow, Widower, Indigent Abatement)*
- *Tax Rates*
- *Duplicate Copies of Notice of Valuation and Tax Changes*

**County Recorder   Tel: 435-634-5709**  
**87 North 200 East, St. George**

- *Property Ownership*
- *Legal Descriptions*
- *Plat/County Maps*
- *Acreage Questions*

**County Treasurer   Tel: 435-634-5711**  
**197 East Tabernacle, St. George**

- *Delinquent Taxes*
- *Tax Payments*
- *Mailing Address Changes*

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