



## Questions and Answers Regarding Properties Not Billed in Correct Tax District for 2011

### Why am I receiving this letter?

In 1999, property from unincorporated Summit County was annexed into Park City. The changes were not made in the county's nomenclature. Consequently, Park City Municipal did not and has not to this date received the tax revenue from the properties that annexed into Park City.

Since 1999, the properties have been taxed as a Summit County property, with services being provided by Park City Municipal. Park City Municipal brought this to Summit County's attention in 2011. As a result Park City would like to collect the taxes due to them.

### Why have my estimated taxes increased?

The taxes on the properties within annexed area had been taxed with the tax rate of the Summit County Municipal Services fund. For 2011, the Summit County rate is 0.000467 which translates to a tax of \$46.07 on \$100,000 of taxable value. The tax rate for Park City Municipal, after the correction of the mistake, is 0.002130. Therefore the taxes under the Park City rate on \$100,000 in taxable value would be \$213.

### What is the difference in Park City and Summit County?

Each taxing entity provides services to property owners in the taxing district boundaries. Services such as road maintenance, law enforcement, and land use regulations are provided to Park City owners by Park City Municipal Corporation. For owners whose property is located in unincorporated Summit County, those services are provided by Summit County. Each entity that provides services has the ability to generate revenue to pay for the services. Property taxes are a portion of a taxing entities revenue, in the case of Summit County, 53% of revenue is from property tax.

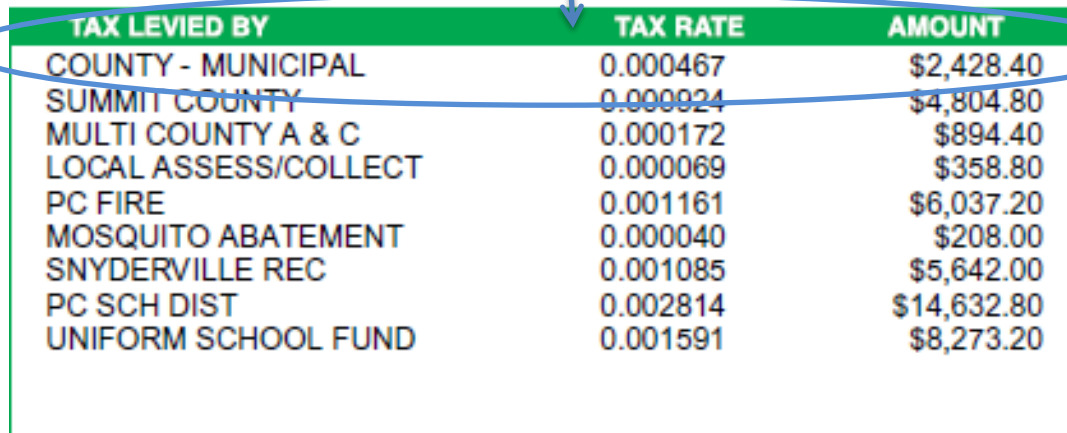
### How do I know which entity provides services to my property?

Every year a Notice of Valuation (Disclosure Notice) and a Tax Notice are sent to the address on file. With each notice, a line item stating the entity that is placing a tax on the property is listed.

*If Park City provides service to the property, tax levied by Park City will be levied.*

TAX LEVIED BY	TAX RATE	AMOUNT
PARK CITY A,J,K,U	0.002236	\$1,469.56
SUMMIT COUNTY	0.000924	\$607.29
MULTI COUNTY A & C	0.000172	\$113.04
LOCAL ASSESS/COLLECT	0.000069	\$45.35
WEBER BASIN	0.000217	\$142.62
PC FIRE	0.001161	\$763.04
MOSQUITO ABATEMENT	0.000040	\$26.29
PC SCH DIST	0.002814	\$1,849.44
UNIFORM SCHOOL FUND	0.001591	\$1,045.65

If Summit County provides service then County – Municipal is listed.



TAX LEVIED BY	TAX RATE	AMOUNT
COUNTY - MUNICIPAL	0.000467	\$2,428.40
SUMMIT COUNTY	0.000924	\$4,804.80
MULTI COUNTY A & C	0.000172	\$894.40
LOCAL ASSESS/COLLECT	0.000069	\$358.80
PC FIRE	0.001161	\$6,037.20
MOSQUITO ABATEMENT	0.000040	\$208.00
SNYDERVILLE REC	0.001085	\$5,642.00
PC SCH DIST	0.002814	\$14,632.80
UNIFORM SCHOOL FUND	0.001591	\$8,273.20

**Why have my taxes increased and what can I do about it?**

For the 250 properties that received a new Disclosure Notice, the tax district change results in County – Municipal being removed. The addition of Park City Municipal and Weber Basin Water are changes that should have happen when these 250 properties were annexed into Park City limits. Unfortunately, taxes cannot be protested per property. A property owner may protest the *Market Value* of the property during a protest period. The property owner must provide documentation that the property is not appraised at the value listed on the Disclosure Notice. There is 45 day window from the day the Disclosure Notice was mailed to protest the Market Value. After the 45 day window, tax notices are mailed.

**What do I owe in property tax for 2011?**

Taxes for 2011 are due November 30<sup>th</sup> of each year. However, because the taxes were collected under the wrong entity, a new tax bill will be sent to selected property owners. The incorrect amount that was paid to Summit County will be transferred to Park City Municipal. The difference between the Park City tax and County – Municipal tax will be billed beginning January 24<sup>th</sup>, 2012.