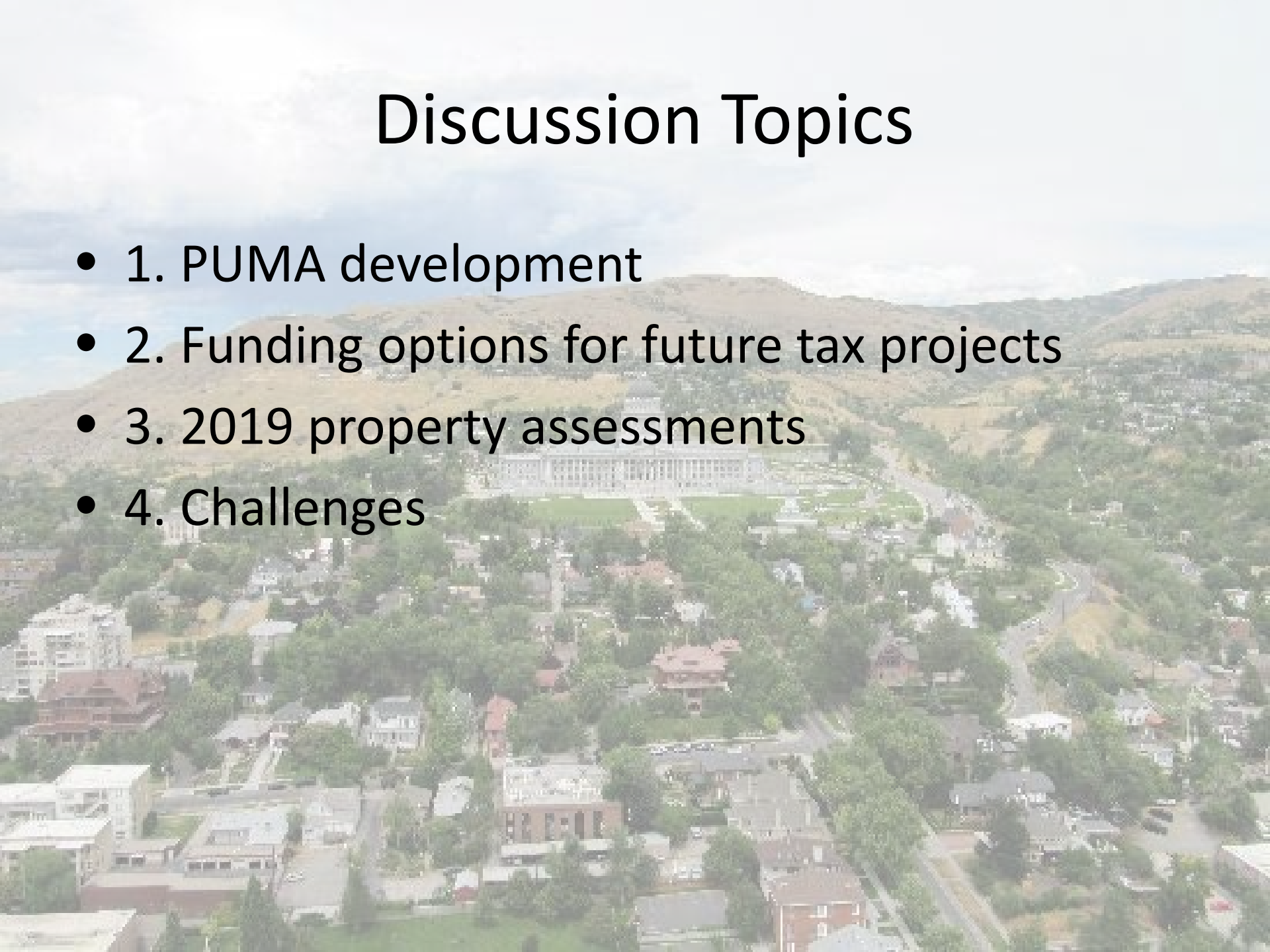
An aerial photograph of a town, likely in a mountainous region, with a large green field in the center and residential buildings scattered throughout. The background features rolling hills and mountains under a cloudy sky.

Assessor's Office August 6, 2019

County Council Presentation

Discussion Topics

- 1. PUMA development
- 2. Funding options for future tax projects
- 3. 2019 property assessments
- 4. Challenges





PUMA

Progress/Challenges

- Open recruiting for 2 FTE programmers started in December 2018 – took 6 months to fill 1 position
- Added 2 temps in July. They are focused on testing to allow programmers to work exclusively on the application
- Looking to add 2 more temps and recruit for vacant programmer position



PUMA

Progress/Challenges

- Collaboration with the PUMA development team has been great! We're invited to attend and participate in all their staff meetings, plus we meet with them weekly to review progress and give our input.
- Goal to go live is June 2020. They've delayed all other go live requests for 2020 to focus on SL County.

PUMA Project Team Composition

- **Tax Project Team**

- Glade Jarman, Mark Garrison, Carol Butler, Allen Muhlestein
- Programmers: Mike, Kat, Oleg

- **Assessor Office SME's and Managers**

- Tyler Andrus, Preston Taylor, Jarom Zenger, Brandon Barnett, Jennifer Fresques, Dena Brooks, Desi Hogan, Chad Hughes, Amaita Livoyochi, Matt Smith, Darhl Nielson, Don Chavis, Mike Flynn, Chris Stavros

- **SLCo Technical Architecture Team**

- Andrew Dudley, Rob Sieber, Thomas Yeung, Ahmad Asqharzadeh, Trevor Hebditch

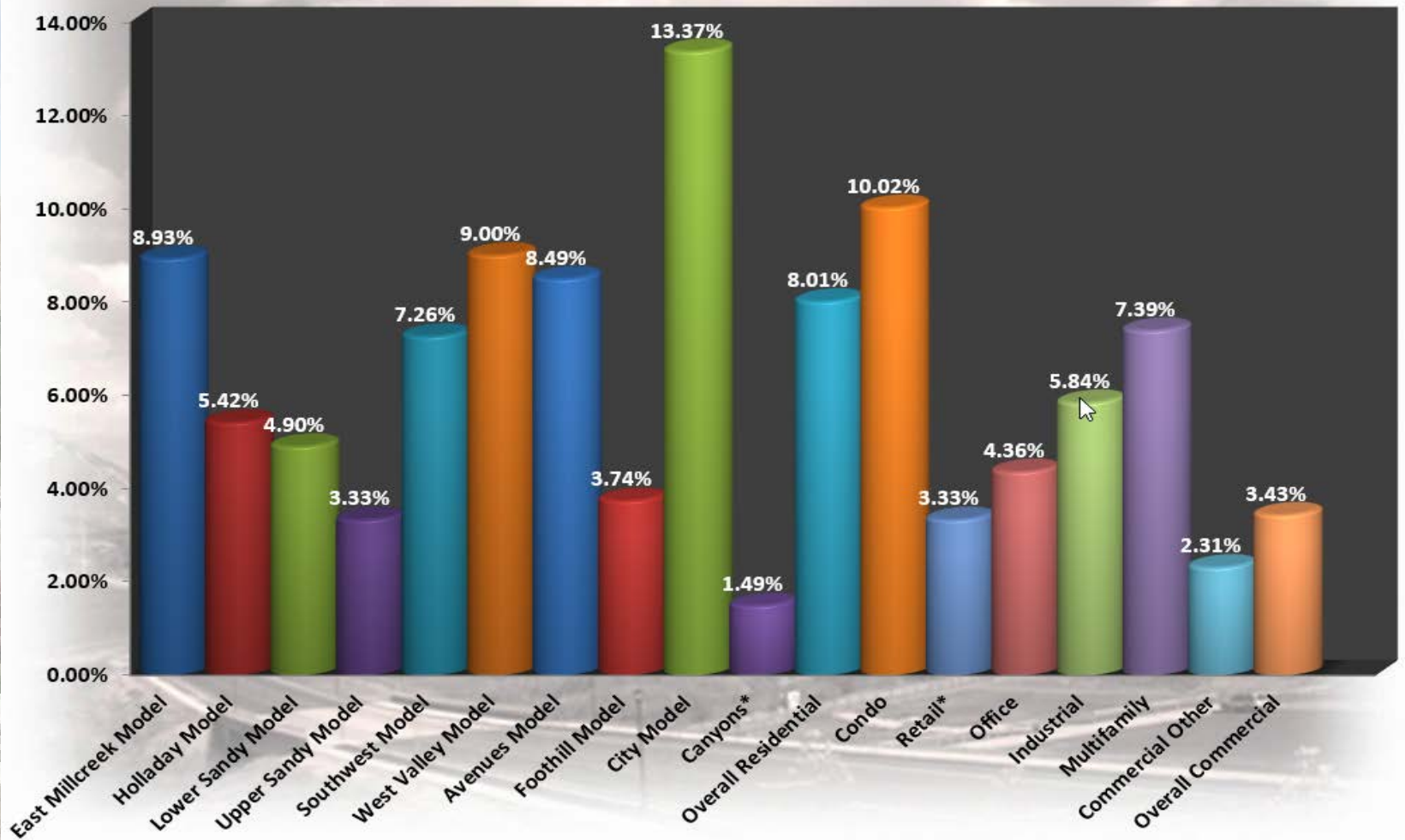
- **PUMA Development Team**

- Ryan Garner, Mike Powers, Scott Craner

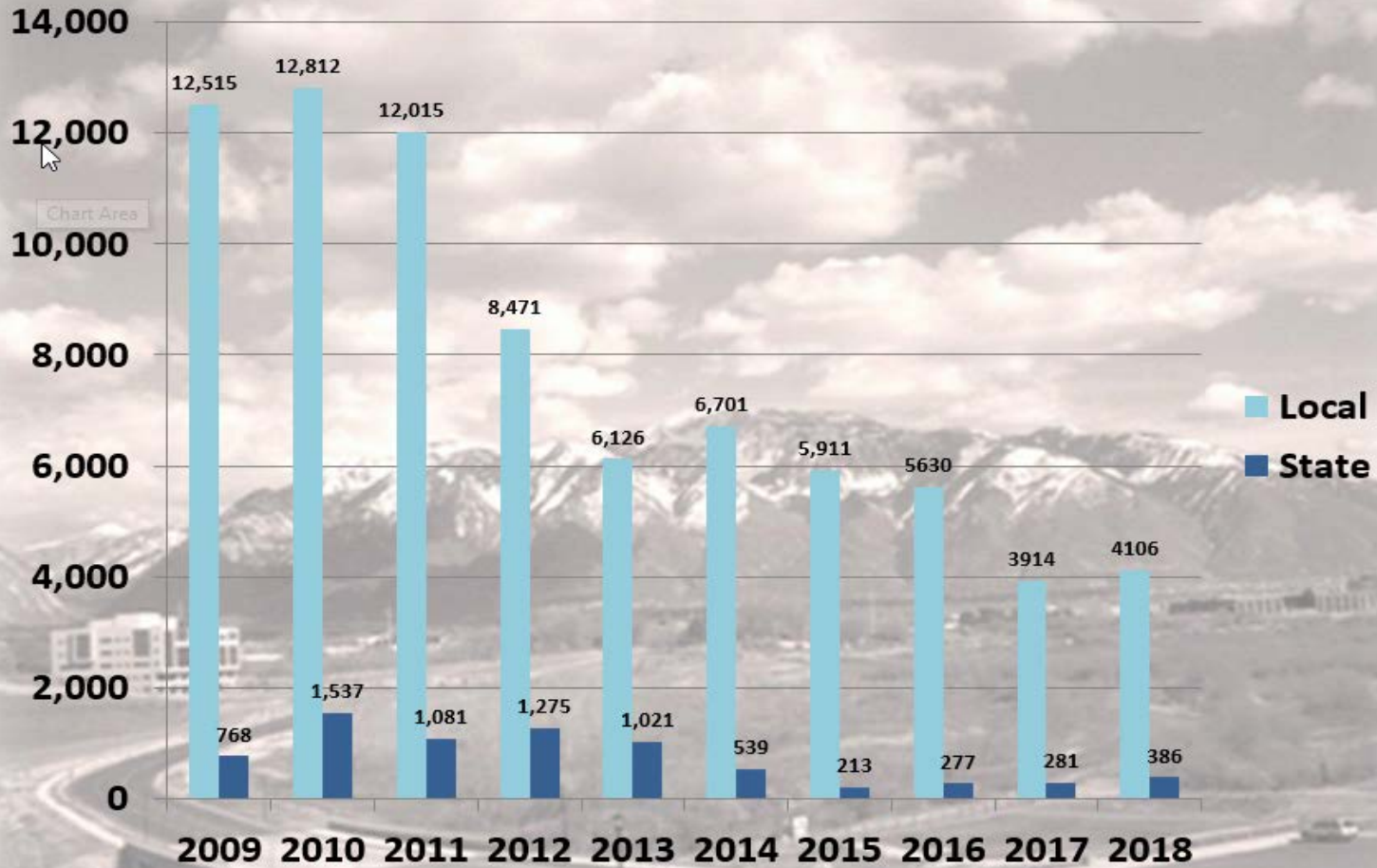
Funding Options for Future Tax Projects

- MCAT receives 80% of the statewide assessing and collecting levy.
- This generates approximately \$2 M annually.
- All of this revenue is being spent on PUMA development.
- MCAT would like to take on the collection module, but it's probably 3 years away.

2019 Property Valuation by Model Area



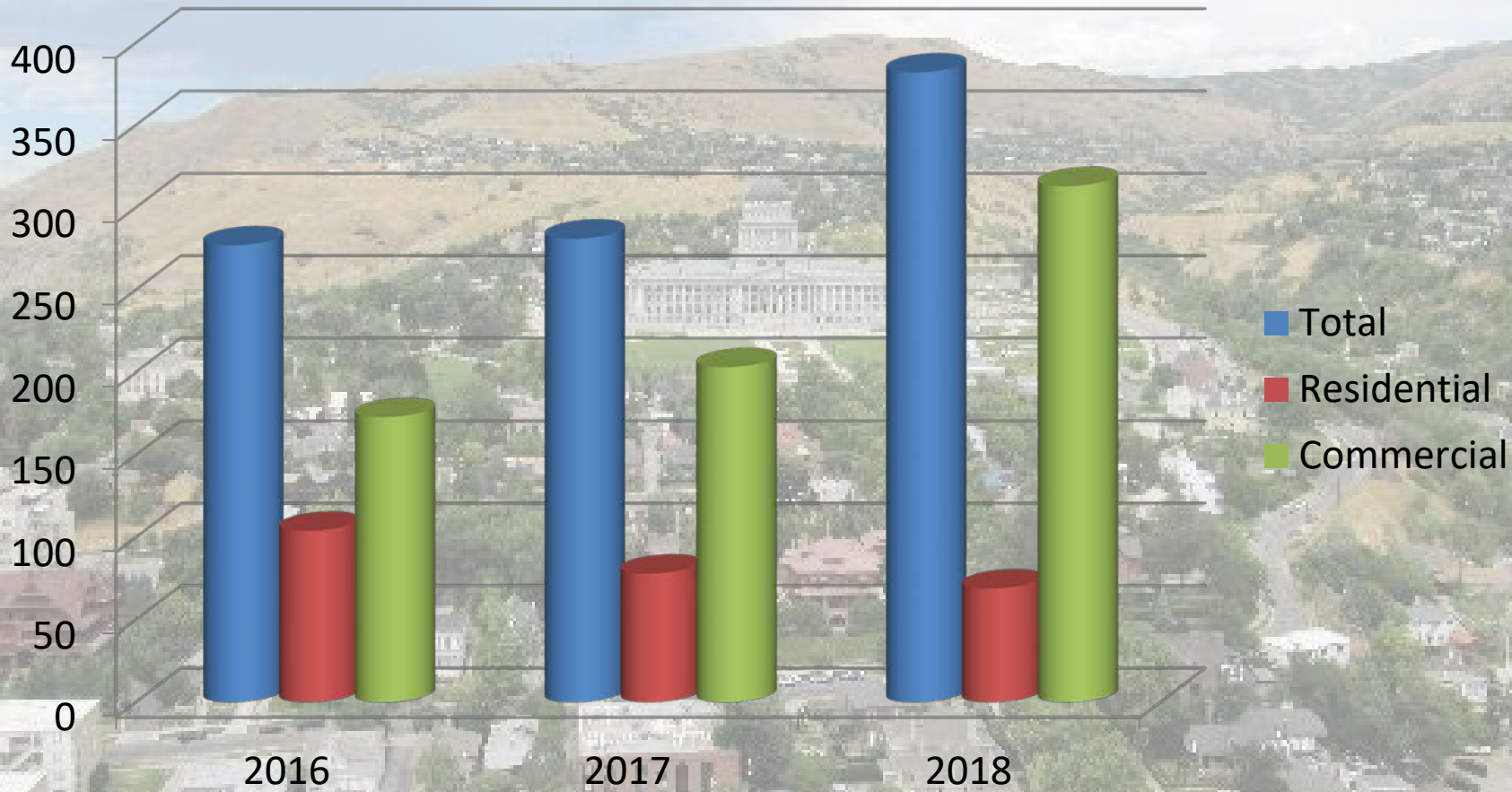
Appeal History



**** 2017 lowest appeal count in 25+ years**



State Appeals



On the Horizon for 2020:

- Residential and Commercial new construction will continue at current levels
- Parcel count will continue to increase
- Residential sales volume will stay high
- Residential sales prices will continue to increase by double digits in most areas

On the Horizon for 2020:

- SB 13 is a problem.
- Requires letters be sent to taxpayers having a mismatch between situs and mailing address
- Taxpayers must affirm they meet the requirements for the residential exemption
- After 2nd request, Assessor must remove the residential exemption
- Removal can be appealed
- We will send out approximately 56,000 letters
- Mandated language requires an interpreter

On the Horizon for 2020:

- SB 13 (continued)
- "If a property owner or a property owner's spouse claims a residential exemption under Utah Code Ann. § [59-2-103](#) for property in this state that is the primary residence of the property owner or the property owner's spouse, that claim of a residential exemption creates a rebuttable presumption that the property owner and the property owner's spouse have domicile in Utah for income tax purposes. The rebuttable presumption of domicile does not apply if the residential property is the primary residence of a tenant of the property owner or the property owner's spouse."
- Even with an optimistic 75% return rate, SB 13 could end up generating 14,000 appeals.

On the Horizon for 2020:

- Employee retention has improved since new pay policy
- We are going to ask for 2 new FTEs, 1 for commercial and 1 for residential
 - Commercial appeals take 2 weeks or more to prepare. These high value, complex properties require more work. We can't afford to go to a hearing unprepared!
 - We added over 8,000 new residential buildings last year. Each has to be measured and put into the system.