

## Carbon County

To whom it may concern:

We the owners of properties in the Aspen Cove at Scofield are deeply frustrated and confused by what seems to be targeted taxes and erroneously inflated values in our development. Our research, questions and concerns are included in the following.

1. In the Aspen Cove area, 2019 property evaluations went up by 30%, followed by increased taxes on these properties with no increase in services. Then taxes went up another 20-30% in 2020 accompanied by a huge school bond tax and 700% increase in the "County Municipal Service Fund."
  2. Aspen Cove did not receive any additional services in either year commensurate with the increase in property tax assessments and Carbon County has been unable to substantiate the basis of the assessments nor the necessity of increased revenue from property taxes. When questioning Carbon County Commissioner Larry Jensen about the levy, he stated during a call the week of August 10<sup>th</sup>, that he felt "it was time the unincorporated areas stepped up to cover the fees for services that the cities have carried." When asked what those services were that are specific to Aspen Cove, he could only come up with dumpsters. The dumpsters used by owners at Aspen Cove are also used by all visitors to Scofield State Park, all cabin owners along the East side of Scofield Reservoir, and all visitors to the area. It would be surprising if Aspen Cove accounts for more than 10% of the usage in these dumpsters.
  3. The community of Aspen Cove is managed by a Utah non-profit corporation as a homeowners' association, which provides nearly all of the services of the community from annual dues collected from homeowners. These services include a complete water system, road maintenance and snow removal, as well as the maintenance of common and recreation facilities. In short, the Aspen Cove at Scofield Homeowners' Association provides nearly all services to its owners that cities and towns provide. Consequently, we would like to know what services the County provides that would justify the heavy taxation and recent steep increases.
  4. The Assistant Director of the State Property Tax Division, Josh Nielsen commented during our discussion August 28<sup>th</sup> that Carbon County assesses values based on Sales Ratio Studies (how sales are doing compared to previous years.) Appraisers have formulas for assessing values which includes: similar properties, beds/bath, 180 days, within a mile of subject property, and other grounded facts on which they base values. During the past few years, there have been one or two sales of improved properties per year in the Aspen Cove subdivision, with clear patterns of declining sales prices. Usually appraisers need at least 3 comparables to make credible assessments. Individuals selling their homes or attempting to obtain financing in Aspen Cove have had a very difficult time. Appraisers are saying there are too few comps available to
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make valid appraisals. How is Carbon County arriving at appraisals with 30-40% annual increases?

5. The inflated values do not reflect the true values in the unincorporated areas and especially in Aspen Cove at Scofield. Real estate is based on buyers willing to buy and sellers willing to sell. Real estate agents have tried to bring them together but the values imposed on the properties in the Aspen Cove area by the County Assessor's office conflict wildly with what appraisers from banks can justify giving loans to buyers.
  6. The banks' mortgage officers (Wells Fargo, Chase, US Bank, Bank of America are examples) say there are no comparables or evidence of value to justify the County's property assessments so cabin owners grope to find a way to move forward by having the property on the market for over a year; withdrawing from selling; attempt seller financing deals; face foreclosure, abandon, or sell low for cash while not recouping what they put into the property.
  7. Last year, many of us met with Carbon County review committee to contest this surprising increase. They offered little relief and blamed the forced increase on the Utah State Property Tax Division. The Assistant Director denies "forcing" the County to do anything. "It's the county's responsibility to provide proof of how they are meeting their budgets with tax revenues "to follow the law." Larry Jensen, County Commissioner, commented to the effect that Carbon County has experienced reduced revenues from mining and other extraction industries to pay for county services, school bonding and salaries so they looked to unincorporated areas of the county for revenues, by imposing a whopping 700% levy voted by County Commissioners after hotly contested meetings.
  8. Larger cities in Carbon voted for a school tax increase which also hit Aspen Cove owners, where very few have children that participate in the system.
  9. The reality in Aspen Cove is that many lots lay dormant to active building because no owners want to build a cabin/home to be heavily taxed. The county significantly reduced the value of lots and thus the required taxes, while demanding more taxes from those who have built homes on their lots. There is also limited activity of those wanting to buy lots although prices are extremely low.
  10. People with buildings on their property in Aspen Cove have experienced 24-30% increases each year for the last two years while those with no cabins, only land, have had their taxes reduced 50%.
  11. We as an independent entity, request/demand proof of how the evaluations of our property have been calculated. If there are any comparisons to Wasatch, Summit or other counties, these calculations would be erroneous. The normal evaluations conducted by a professional appraiser would be within a mile of the subject properties, similar lot size, building type, bed/bath, garage. We are confused how the County evaluations were created.
  12. We, as residents of Aspen Cove demand transparency from the County Assessor concerning property tax assessment valuation methods for each of our properties. We
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demand written proof and explanation as to how such increases were assessed including the methodology which should be consistent with industry standard appraisal practices.

13. We request proof of the inflated values assigned to our properties followed by horrific increase in taxes and levies, with no increase in services or representation of our concerns and needs.

Property located at: \_\_\_\_\_

Owner's name and number \_\_\_\_\_

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