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## **Low taxes the norm in Davis**

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Compared to pricey Salt Lake County to the south, Weber and Davis counties generally enjoy low taxes — with one major exception: Ogden.

Taxes in Ogden this year average a lofty \$1,788 on a \$200,000 home — higher than any other citywide average along the Wasatch Front.

That is also a hefty \$326 a year (or 22 percent) higher than the countywide average in Weber, and \$423 (or 31 percent) higher than the Davis County average.

In fact, of the 255 taxing districts in Weber and Davis counties (each drawn to charge different tax rates resulting from overlapping boundaries of cities, water districts and special service districts), the 30 with the highest rates are all in Ogden. And Ogden only has 31 taxing districts, so just one escaped the highest-taxed list.

Why are taxes higher there?

"It's typical of urban centers," says Ogden Mayor Matthew Godfrey, explaining that it has a higher percentage of lower-income residents who require more social services.

"We provide all social services for the county. When people get into a situation where they require intensive services of one kind or another, they end up moving to Ogden," he said.

That situation is shown through a Deseret Morning News review of tax records along the Wasatch Front as property taxes are due this month. Today's story focuses on Davis and Weber Counties.

Taxes average \$1,365 on a \$200,000 home in Davis County (up 0.8 percent from last year), and \$1,462 in Weber County (up 2.1 percent). That is cheaper than Salt Lake County's average of \$1,647, but higher than Utah County's average of \$1,357.

Almost all residents of both Weber and Davis counties will see higher taxes this year.

Of the 56 taxing districts in Davis County, five had lower taxes this year and 50 saw them increase. Of the 199 in Weber, only one had lower taxes this year — and 190 had increases (while year-to-year comparisons were unavailable for eight districts).

An example of why taxes are high in some areas and low in others can be seen by comparing Ogden, where taxes are highest in the two-county area, and Plain City, the city with the lowest taxes. (Taxes are actually the lowest on Antelope Island in the Great Salt Lake — but no one actually lives there. But some concessionaires at the state park there pay personal property tax to Davis County.)

For example, for city services, Ogden residents pay \$458 on a \$200,000 home to Ogden City.

Meanwhile, Plain City residents pay about one-eighth as much — \$59.

For schools, Ogden residents pay \$808 on a \$200,000 home to the Ogden School District. In Plain City, residents pay \$121 a year less — or \$687 to the Weber School District. Plain City's 754 families live in an area of approximately 14 square miles.

For water and sewer service, residents in the lowest-taxed area of Plain City pay a total of \$57 on a \$200,000 home to two water districts. Residents in the highest-taxed area of Ogden pay about three times as much: \$157 to four water and sewer districts.

Most local governments in the two-county area are also raising taxes this year.

Of the 38 local governments in Weber County — including the county, cities, school districts, water districts and special service districts — 28 raised tax rates, three kept them the same and seven lowered them. (See accompanying charts, and extra charts online.)

In Davis, 15 local governments raised taxes this year, two kept the same rates and 13 lowered them.

Among the largest increases were: \$96.03 on a \$200,000 home by South Ogden City; \$77.11 by Pleasant View; \$20.24 by Weber School District; \$14.19 by the Davis unincorporated area municipal services district; \$11.33 by West Bountiful; and \$8.58 by the Hooper Water Improvement District.

Among the biggest tax cuts by local governments in those counties were: \$9.70 on a \$200,000 home by Clinton; \$7.59 by Layton; and \$4.95 by the Central Weber Water District.

Among areas with the lowest overall taxes in the two-county region are Plain City, Uintah, Syracuse, South Weber, Nordic Valley, Eden, Marriott-Slaterville, Kaysville and Woods Cross.

Woods Cross City Administrator Gary Uresk says his city is among the lower-taxed areas because it receives a big financial boost from its comparatively large sales tax base — allowing it to keep its property taxes lower. "We're a community with a small population and a lot of commercial area," he said.

Areas with the highest overall taxes in the two-county area, besides Ogden, include Roy, Washington Terrace, Clearfield, South Ogden, Pleasant View, North Ogden and Farmington.

Roy City Manager Chris Davis says his city has the opposite situation of Woods Cross, making it among the higher-taxed areas. "We have some commercial areas, but we don't have a big sales tax base," he said.

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