

WEBER COUNTY ORDINANCE COVER SHEET

Type of ordinance: <input checked="" type="checkbox"/> New <input type="checkbox"/> Amendment	
Requester: <input checked="" type="checkbox"/> County department or office: <u>Assessor</u> <input type="checkbox"/> Other: (name of individual or organization) _____	
Contact person (if not requester): <u>John Ullbarri</u>	
Phone number: <u>8573</u> Email: <u>Julbarri@co.weber.ut.us</u>	
Summary and purpose of proposed ordinance (be specific): <u>Temporary deferral of business personal property penalty and interest.</u>	
County Commissioner Preliminary Approval	
Commissioner signature: _____ Date: _____	
County department or office assigned as originating department: <u>Assessor</u>	
County Attorney's Office Review	
Initial review: <input checked="" type="checkbox"/> Approved (no legal concerns) <input type="checkbox"/> Not recommended (see below for unresolved legal concerns)	
Signature: <u>William P. Erickson</u> Date: <u>3-31-20</u>	
Unresolved legal concerns or other comments:	
Second review (if applicable): <input type="checkbox"/> Approved <input type="checkbox"/> Still not recommended due to legal concerns	
Signature: _____ Date: _____	
Clerk's Office Review	
Initial review: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Not recommended (see below for unresolved concerns)	
Signature: <u>Ruby Hatcher</u> Date: <u>3/31/2020</u>	
Unresolved concerns or other comments:	
Second review (if applicable): <input type="checkbox"/> Approved <input type="checkbox"/> Still not recommended due to concerns	
Signature: _____ Date: _____	
Review by Other Entity	
<input type="checkbox"/> Not required <input type="checkbox"/> Reviewed and approved Entity: _____	
County Commission	
First Reading Date: _____ Votes _____ Jenkins _____ Froerer _____ Harvey _____	<input type="checkbox"/> Approved to be moved to second reading <input type="checkbox"/> Originating department to make changes and submit for second reading <input type="checkbox"/> Final approval given (no second reading necessary) <input type="checkbox"/> Rejected <input type="checkbox"/> Other: _____
Second Reading Date: _____ Votes _____ Jenkins _____ Froerer _____ Harvey _____	<input type="checkbox"/> Approved as presented <input type="checkbox"/> Approved with changes <input type="checkbox"/> Rejected <input type="checkbox"/> Other: _____
Comments (e.g., changes ordered by Commission):	

Revised Nov. 2019

ORDINANCE NUMBER _____

AN ORDINANCE ESTABLISHING A PROCEDURE TO PROVIDE TEMPORARY RELIEF FROM BUSINESS PERSONAL PROPERTY TAX PENALTIES AND INTEREST DUE TO THE COVID-19 PANDEMIC

WHEREAS Utah Code Ann. § 59-2-306 authorizes the county assessor to request a signed statement from any person, listing all of the person's assessable property; and

WHEREAS when a county assessor requests a signed statement from a person, Utah Code Ann. § 59-2-306 requires the person to file the signed statement by May 15 or by 60 days after the date of the request, whichever is later; and

WHEREAS Utah Code Ann. § 59-2-307 establishes a mandatory penalty equal to 10% of the estimated tax due or \$25.00, whichever is greater, for failing to file the signed statement; and

WHEREAS Utah Code Ann. § 59-2-1302 imposes interest on taxes not paid by the date the signed statement is due; and

WHEREAS on March 6, 2020, Governor Gary R. Herbert issued an Executive Order declaring a state of emergency due to novel coronavirus disease 2019 (COVID-19); and

WHEREAS the Governor's Executive Order recognizes the need for state and local authorities, and the private sector to cooperate to slow the spread of COVID-19; and

WHEREAS on March 11, 2020, the World Health Organization characterized the COVID-19 outbreak as a pandemic; and

WHEREAS on March 13, 2020, President Donald J. Trump declared a national state of emergency based on the continuing spread of COVID-19; and

WHEREAS on March 17, 2020, the State issued a Public Health Order that, among other things, imposes significant restrictions on food service establishments, prohibits most gatherings of more than 10 individuals, recommends that certain individuals avoid contact with other individuals, recommends that all individuals avoid discretionary travel and non-essential contact with other individuals, and recommends that businesses take action to limit interpersonal contact; and

WHEREAS on March 26, 2020, the Utah State Tax Commission approved adjustments to tax filing and payment deadlines for individuals and business entities in response to IRS actions due to COVID-19, and also passed an emergency rule, pursuant to its statutory authority, waiving interest and penalties for late-filed 2019 tax returns and payments of corporations and pass-through entities such as LLCs; and

WHEREAS the Board of County Commissioners of Weber County finds that the COVID-19 situation is causing many businesses to struggle financially; and

WHEREAS Utah Code Ann. § 59-2-1347 says that upon application, property taxes may be deferred, or a sum less than the full amount accepted, if the county legislative body determines that "the best human interests and the interests of the state and the county are served" by the deferral or adjustment; and

WHEREAS the Board of County Commissioners finds that it is currently in the best human interests and the interests of Weber County and the State of Utah to enact

Ordinance No. _____

an ordinance to provide temporary relief from penalties and interest due to the late filing of business personal property taxes;

NOW THEREFORE, the Board of County Commissioners of Weber County ordains as follows:

1. Under the authority granted by Utah Code Ann. § 59-2-1347, the board of county commissioners of Weber County hereby enacts this ordinance to provide temporary relief from penalties and interest due to the late filing of business personal property taxes. The board of county commissioners hereby directs that the provisions hereof be interpreted and construed to accomplish this stated purpose. This ordinance is temporary and shall not be codified in the Weber County Code of Ordinances, but shall be kept on file in the clerk/auditor's office.
2. The board of county commissioners hereby directs the county assessor, either personally or through deputies, to ensure that applications for adjustment of taxes are submitted for all business personal property tax signed statements filed between May 16, 2020, and August 15, 2020, inclusive. The board of county commissioners intends to exercise its authority under Utah Code Ann. § 59-2-1347 by accepting, as full payment, an amount equal to the full amount that would ordinarily be due for the taxes alone, without penalties and interest.
3. The board of county commissioners hereby directs the county assessor, treasurer, and clerk/auditor to work together to ensure that all statutory requirements are met. This includes presenting a list of all applications made under this ordinance to the board of county commissioners for official action at a regular commission meeting after August 15, 2020.
4. This ordinance shall become effective 15 days after publication.
5. This ordinance shall automatically expire and become null and void as soon as final action has been taken on each application submitted under paragraph 2.

Passed, adopted, and ordered published this _____ day of _____, 2020,
by the Board of Commissioners of Weber County.

BOARD OF COUNTY COMMISSIONERS
OF WEBER COUNTY

ATTEST:

By _____
Gage Froerer, Chair

Ricky Hatch, CPA
Weber County Clerk/Auditor

Commissioner Froerer voted _____
Commissioner Harvey voted _____
Commissioner Jenkins voted _____

Ordinance No. _____
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SUMMARY OF WEBER COUNTY ORDINANCE NO. _____

**SUMMARY OF AN ORDINANCE OF WEBER COUNTY ESTABLISHING A PROCEDURE
TO PROVIDE TEMPORARY RELIEF FROM BUSINESS PERSONAL PROPERTY TAX
PENALTIES AND INTEREST DUE TO THE COVID-19 PANDEMIC**

On _____, the Board of County Commissioners of Weber County adopted Ordinance No. _____, which provides relief from penalties and interest for business personal property taxpayers who file a signed statement between May 16, 2020, and August 15, 2020, inclusive.

Commissioners _____ voted in favor of this ordinance.

Commissioner _____ voted against this ordinance.

The complete text of the ordinance is available at the Weber County Clerk/Auditor's Office at 2380 Washington Blvd., Ogden, Utah.