**ORDINANCE NO. \_\_\_\_\_\_\_\_\_\_**

**AN ORDINANCE AMENDING TITLE 2, CHAPTER 11 OF THE WEBER COUNTY CODE**

 **WHEREAS,** Weber County sends property owners a detailed tax bill each year that shows the assessed value of their property and the property taxes that they owe; and

 **WHEREAS,** some property owners overpay their taxes or pay them more than once, resulting in the County collecting more from a taxpayer than what the taxpayer owes for the year; and

 **WHEREAS,** the Board of County Commissioners finds that Title 2, Chapter 11 of the Weber County Code of Ordinances is not as clear as it should be, regarding when property taxes are considered to have been “overpaid”; and

 **WHEREAS,** the Board of County Commissioners desires to correct typographical errors and make other changes to clarify and simplify Title 2, Chapter 11 of the Weber County Code of Ordinances;

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

**I. The following new section is added to Title 2, Chapter 11:**

Sec. 2-11-1.1 – Definitions

“Overpaid” or “overpayment,” for purposes of this chapter, means payment(s) of property tax received by the County for a particular parcel in a particular year, to the extent that the total tax payment exceeds the amount of the property tax that is assessed and billed for that parcel in that year.

**II. Section 2-11-2 is amended as follows:**

If real property taxes are overpaid on a piece of real property, the county treasurer shall make a good faith effort to notify the owner of record and/or the payor of the real property tax overpayment. The notice shall include instructions concerning the procedures for obtaining a refund.

**III. Section 2-11-3 is amended as follows:**

If real property taxes are overpaid on a piece of property, and the payor of the real property taxes requests a refund, the county treasurer is hereby directed to refund the overpayment, without interest, in a timely manner.

**IV. Section 2-11-4 is amended as follows:**

If the real property taxes are overpaid on a piece of real property and the overpayment has not been refunded on or before August 15 of the year following the overpayment, the county treasurer shall apply the overpayment against the current year’s real property tax on that same piece of property and shall include in the tax notice a notification of the overpayment applied, thus reducing the balance due on the current year's real property taxes.

**V. Section 2-11-5 is amended as follows:**

Sec. 2-11-5 – [Reserved]

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**VI. Section 2-11-6 is amended as follows:**

Sec. 2-11-6 – [Reserved]

**This Ordinance shall be effective 15 days after publication in the Standard Examiner.**

(Signatures on next page)

 PASSED, ADOPTED, AND A SYNOPSIS ORDERED PUBLISHED this \_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ 2023.

 BOARD OF COUNTY COMMISSIONERS

 OF WEBER COUNTY

By \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Gage Froerer, Chair

 Commissioner Bolos voted \_\_\_\_\_\_

 Commissioner Froerer voted \_\_\_\_\_\_

Commissioner Harvey voted \_\_\_\_\_\_

ATTEST:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Ricky Hatch, CPA

Weber County Clerk/Auditor

**SUMMARY OF WEBER COUNTY ORDINANCE NO. \_\_\_\_\_\_\_\_\_\_\_\_\_\_**

SUMMARY OF AN ORDINANCE AMENDING TITLE 2, CHAPTER 11 OF THE WEBER COUNTY CODE

On \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, the Board of County Commissioners of Weber County adopted Ordinance No. \_\_\_\_\_\_\_\_\_\_\_\_\_\_, which makes clarifying and simplifying changes to Title 2, Chapter 11 of the Weber County Code, including adding a definition of what constitutes an overpayment of property taxes for purposes of this chapter.

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.