



MEMO

TO: Weber County Commission

July 28, 2020

FROM: Lynn Taylor, Chief Deputy, Weber County Clerk/Auditor

SUBJECT: Summary of Updates to 12.5 Tax Relief Program Policy for 2020

Commissioners,

In the 2020 legislative session, the Utah State Legislature made some changes to State Code regarding the various tax relief programs available to county residents. Most of these changes involved moving the text to new sections, which forced a complete renumbering of the referenced sections in our county policy. Those changes have been made throughout this document.

In addition, there are two sections in our policy that received minor additions to better reflect current practice. These additions are underlined below:

1.4 Applications

Applications are mailed at the beginning of the year to all the taxpayers who had filed for Tax Relief programs the prior year. For veterans with a disability who did not file under an additional program, they are mailed a post card to verify that the property is still their primary residence. [UCA 59-2-1904(9)]

In accordance with UCA 63G-2-302(1)(aa), a record concerning an individual's application for an exemption, deferral, abatement, or relief is a private record. This includes all supporting documentation such as financial information.

9.2 Property in a Trust

If the property is in a trust, a copy of the relevant sections of the trust document must be included with the application. The Attorney's Office has advised that a Declaration of Trust will suffice as long as the Declaration of Trust addresses the required qualification criteria.

The Weber County Clerk/Auditor's Office presents the revised and updated Tax Relief Program Policy for your review and approval. Thank you for your diligent service to our county residents.

Please let me know if you have any questions, or if I can be of any assistance.

Lynn Taylor
Chief Deputy, Weber County Clerk/Auditor