

SALT LAKE COUNTY  
COUNTYWIDE POLICY AND PROCEDURE  
ON  
TAX ADMINISTRATION

**Purpose**

To establish an optimal mechanism to resolve property tax administrative issues in Salt Lake County.

**1.0 Policy**

- 1.1 A Property Tax Committee shall be formed, composed of a representative from each of the following County Offices:
  - 1.1.1 Assessor
  - 1.1.2 Auditor
  - 1.1.3 Council
  - 1.1.4 Mayor
  - 1.1.5 Recorder
  - 1.1.6 Treasurer
  - 1.1.7 Tax Administration (non-voting member except as needed to break a tie)
  - 1.1.8 District Attorney (non-voting member to serve in an advisory capacity only).
- 1.2 The County Tax Administrator shall be permanent chair of the committee and shall only vote as needed to break a tie.
- 1.3 Matters to be administered by the committee will cover
  - 1.3.1 General tax policies relegated to the County, such as tax deferrals, settlements, abatements, adjustments and other property tax issues related to the public interest, and appeals from other offices.
  - 1.3.2 The committee shall not consider matters charged to other agencies, including but not limited to:
    - 1.3.2.1 Board of Equalization
    - 1.3.2.2 Responsibilities delegated expressly to elected offices.
- 1.4 Quorum Requirements
  - 1.4.1 Four members, exclusive of the District Attorney, shall constitute a quorum
  - 1.4.2 A majority vote of the members present when a quorum exists shall be sufficient to bind the Committee.

**2.0 Procedure**

2.1 The committee shall meet as needed but not less than monthly.

2.2 Duties of the committee shall include the following:

2.2.1 Make recommendations on deferrals, settlements, and public-interest matters referred to it.

2.2.2 Review applications for deferral from the Final Tax Sale.

2.2.3 Review appeals from agency actions:

2.2.3.1 Waiver or refund of property tax related interest, penalties and fees;

2.2.3.2 Statutory tax relief abatements and exemptions;

2.2.3.3 Indigent tax relief and hardship settlements.

2.2.4 Review claims of erroneous and illegal assessments.

2.2.5. Develop and propose written countywide property tax-related policies and ordinances.

2.2.6 Establish and effect operating procedures to accommodate mandated responsibilities.

2.2.7. Perform other functions as determined by the Council.


2.3 The committee's findings and recommendations shall be forwarded to the appropriate body for final action.

APPROVED AND PASSED THIS 21 DAY OF August, 2001.

SALT LAKE COUNTY COUNCIL


  
Marvin Hendrickson, Chair

ATTEST:

  
Sherrie Swensen, County Clerk

CHIEF DEPUTY COUNTY CLERK

APPROVED AS TO FORM:

 8.15.01  
District Attorney's Office Date