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Inconsistent Privacy Practices within Utah Counties Lead to Disclosure of Veteran Disability Status

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Introduction

The management of public records presents a persistent challenge in balancing government transparency with the protection of personal information. In Utah, this challenge is amplified by a decentralized approach to data governance, where individual counties are responsible for creating their own systems to manage property tax information. This autonomy has led to significant variations in privacy practices across the state.

This paper investigates these privacy inconsistencies through a specific and sensitive example—the disclosure of tax abatements granted to disabled veterans. A tax abatement is a reduction in the property tax owed. By examining how different counties display this abatement on public documents, this study highlights how administrative decisions can inadvertently expose sensitive personal data, such as a veteran's disability status. This analysis reveals a critical gap in privacy protection, demonstrating how inconsistent data handling can create demonstrable risks for individuals.

Background

A key vulnerability in protecting veterans' private information stems from Utah's property tax exemption system, codified in Utah Code §59-2-1903, which grants abatements to disabled veterans based directly on their VA-assigned disability percentage. Although intended to ease financial burden, many Utah counties make public the homeowner's name, property address, and the exact dollar amount of the abatement, allowing anyone to reverse-engineer a veteran's disability rating by dividing the abatement amount by the total taxes due. This is not just a theoretical privacy concern, it directly facilitates highly targeted scams. For instance, the Federal Trade Commission (FTC) reported that in 2023, military consumers filed nearly 200,000 complaints resulting in reported fraud losses totaling \$477 million.¹ Scammers often impersonate VA officials, using accurate-sounding details, including known disability percentages, to convince veterans to disclose personal information under the guise of benefit adjustments. By linking public tax records to private VA disability ratings, Utah's system inadvertently enables such schemes, increasing the risk of identity theft and fraud against those who have served.

Methodology

To assess the variations in privacy practices, the Office of Data Privacy initiated a uniform inquiry across all twenty-nine Utah counties. A standardized set of questions was sent to county officials:

1. How does your county classify Veterans' Property Tax Abatement records? Are these records considered public or private?

2. How is the Veterans' Property Tax Abatement listed on public tax notices? Is the abatement type and amount public or private?
3. If known, could you briefly share the rationale for their classification and how they are listed on public tax notices?

The first question assessed how counties handle veteran abatement applications. The purpose of this question is an easier introductory question, as each county should already be following Utah Code §63G-2-302(1)(bb)(iv), which states that the application and associated documents are considered private. The second question determined if the county disclosed the abatement type and amount. This is the crucial question of our study as the answer to this question was used to determine if a county discloses veteran disability status. The last question allowed for gathering further insights into why counties operate one way or the other.

These questions were sent to County Officials, beginning with a County Recorder, and moving onto a County Clerk if the Recorder didn't respond within a week. Although the starting point of the investigation was consistent for every county, the path to obtaining an authoritative answer varied significantly. This lack of statewide standardization in administrative roles meant that the inquiry had to be directed to different officials depending on the county, including County Auditors, Treasurers, Recorders, and Clerks/Auditors. Through a persistent combination of email correspondence and phone interviews, responses were successfully obtained from the officials with direct authority in all twenty-nine counties, providing a complete dataset for analysis.

This analysis is primarily composed of statistics and figures showing how counties answered out of the twenty-nine counties. The most complex statistic was a weighted percentage of citizens living in counties where veteran disability status was disclosed.²

Results

The data collected from the research revealed a stark division in how Utah's twenty-nine counties handle veteran tax abatement data. Seventeen counties (58.6%) publicly disclose information that identifies a property owner as a disabled veteran, while the remaining twelve counties (41.4%) do not.

This variation stems from two divergent methods of recording abatements on public tax documents. Some counties explicitly list the specific abatement type, such as "VETERAN," on the tax notice, which directly discloses the owner's disability status, as shown in Fig. 2. In contrast, other counties list abatements generically, a method shown in Fig. 3 that conceals the specific reason for the tax reduction from public view.

A significant finding is that 90.7% of Utah's population resides in the counties that explicitly disclose this sensitive information

Taxing Entities	Tax Rate	Tax Amount
EXAMPLE COUNTY	0.0020	\$350.00
STATE CHARTER SCHOOL LEVY	0.0001	\$2.00
STATE BASIC SCHOOL LEVY	0.0015	\$200.00
EXAMPLE SCHOOL DISTRICT	0.0040	\$550.00
MULTICOUNTY ASSESS/COLLECT	0.0001	\$2.00
COUNTY ASSESS/COLLECT	0.0020	\$40.00
EXAMPLE CITY	0.0020	\$250.00

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COUNTY ASSESS/COLLECT	0.0020	\$40.00
EXAMPLE CITY	0.0020	\$250.00
HEALTH	0.0002	\$20.00
EXAMPLE FIRE DISTRICT	0.0004	\$50.00
PARKS AND RECREATION	0.0001	\$50.00
LIBRARY	0.0001	\$50.00
EXAMPLE WATER DISTRICT	0.0004	\$150.00

Special Assessments	Current Tax Totals	\$1,394.00
Abatements		
VETERAN		(\$1,394.00)
Less Prepaid Amount		\$0.00
Past Due Taxes		\$0.00
Total Taxes Due		\$0.00

Fig. 2: Public tax document that displays “VETERAN” as the abatement type and the associated amount. This approach discloses veteran disability status.

Prepayments	0	Abatements	\$1,714.00	Total Tax Due	0.00
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Fig. 3: Public tax document that displays abatements generically, which hides the abatement type. This approach does not disclose veteran disability status.

indicating that larger, more populous counties are more likely to engage in this practice. Furthermore, this lack of standardization extends to accountability. As Fig. 4 illustrates, responsibility for this decision is not uniform and rests with different officials depending on the county, including the Clerk/Auditor (41.4%), Treasurer (24.1%), Auditor (17.2%), Recorder (13.8%), and a Records Officer (3.4%).

County Official with Authoritative Answer

Relating to Disclosure of Veteran Disability on Public Tax Documents

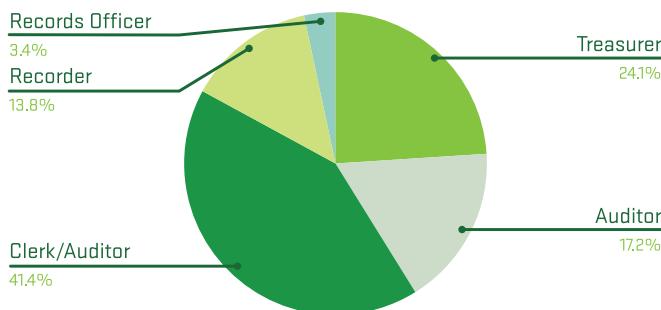


Fig. 4: Pie chart showing which county official had the authoritative answer out of the 28 counties which responded.

Discussion

The varied disclosure practices across Utah’s counties can be understood as differing applications of the state’s Government Records Access and Management Act (GRAMA). This act requires officials to perform a balancing test, weighing the public’s right to access government records against an individual’s right to privacy. The official status of these records is outlined in the state’s General Retention Schedule, which notes that access is governed

by GRAMA and that the records themselves are temporary, scheduled to be destroyed three years after obsolescence. The justifications provided by county officials fall on either side of the GRAMA balancing test. Those who cited the need for transparency and the public’s “right to know as it affects county financials”³ emphasized the access-oriented principles of GRAMA. Conversely, officials who protected the information emphasized privacy, with some citing specific GRAMA clauses protecting personal medical data and one noting that disclosure “shows the percentage of disability.”³

However, in the counties that disclose both the abatement type and amount, this balancing act appears to fail. The temporary and protected status of the official government file stands in stark contrast to the permanent exposure created by online publication. The data exposed by this practice effectively breaks the data privacy principle of k-anonymity by making it possible to calculate a veteran’s specific disability percentage, placing a vulnerable population at risk of demonstrable harm from scams or other malicious activities. This risk suggests that the potential harm to individuals was not adequately weighed against the public benefit of transparency. For many officials, this imbalance may result from institutional inertia rather than an active policy decision with multiple respondents stating, “It’s been this way longer than I have been here.”¹ This reliance on precedent overlooks how proper data transformation can satisfy both sides of the GRAMA balancing test. By transforming individual-level data into aggregate or synthetic totals before release, counties can create a safe, permanent public record. This approach achieves transparency in the use of tax funds without compromising the safety and privacy of individuals.

³ Anonymous government officials, surveys conducted by Sam Dustin and Riley Stratton, June 17, 2025 – July 31, 2025.

Future Work

Several counties mentioned a list or report with all abatements offered in the entire county. This list includes all veteran abatements as well as blind, active military, and low-income abatements. Most counties mentioned that this report could be obtained with a GRAMA request. Further research could be completed to determine under what circumstances this report will be released. This report, if easy to obtain, could represent an even more substantial risk. If the county discloses abatement type, the property tax abatements must be researched by looking at individual properties and determining if they have an abatement. This report would be an even easier way to find targets for those seeking to do harm to vulnerable classes.

Conclusion

This case study unequivocally demonstrates a critical gap in privacy protections across Utah's counties. The decentralized management of property tax records has resulted in an unequal application of privacy practices, where more than half of Utah's counties publicly disclose the disability status of resident veterans. While government transparency is important, it should not come at the cost of exposing sensitive personal data, especially when it concerns a population that warrants a high level of protection.

The lack of consistent practice places an unfair burden on individuals whose privacy rights are determined by their county of residence. It is imperative that Utah implement robust, uniform statewide regulations that establish clear standards for data handling. Such standards must prioritize the confidentiality of private information and ensure that all counties apply consistent and effective safeguards to protect the well-being of their citizens.

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