BOARD OF DAVIS COUNTY COMMISSIONERS MINUTES

Board of Davis County Commissioners - Work Session Minutes
Tuesday, November 18, 2025

The Board of Davis County Commissioners met for a scheduled meeting at 9:15 AM on November 18, 2025, in room 306 of the Davis County Administration Building, 61 South Main Street, Farmington, Utah. Required legal notice of this meeting was given.

All documents from this meeting are on file in the Davis County Clerk's Office. The agenda for this meeting is incorporated into the minutes as item headers.

Following the approved Davis County policy, artificial intelligence (AI) was utilized in the preliminary creation of these minutes. The final minutes were edited and completed by Davis County Clerk's Office staff.

ROLL CALL

Chair Lorene Kamalu
Vice Chair John Crofts
Commissioner Bob Stevenson [arrived while meeting in progress]
County Clerk Brian McKenzie
County Controller Scott Parke
Chief Deputy Civil Attorney Neal Geddes
Interim Human Resources (HR) and Risk Director Marina Brito
County Civil Attorney Bret James
County Treasurer Matt Brady
Chief Deputy Treasurer Phil Conder
Commission Office Shauna Brady
Deputy Clerk Becky Wright [left at 9:28 AM]

AGENDA ITEM

1 9:15 - 9:45 AM
#2025-1200. A Work Session to Discuss a Proposed Ordinance for Treasurer Adjustments - *recommended by Bret James, Civil Attorney III, Attorney's Office*

The purpose of the "much-anticipated work session" was to discuss a proposed ordinance for Treasurer adjustments. Treasurer Brady acknowledged the extensive research and effort put into the draft by Bret and Chief Deputy Geddes from the County Attorney's Office, primarily by Bret.

[1:17] The high-level view is that the Treasurer's Office is generally not authorized to adjust taxes, penalties, and interest except in specific scenarios. One existing statutory protection allows the removal of penalties for late payments that are postmarked before the tax deadline. Other methods for adjustments include Board of Equalization adjustments and decisions made by the legislative body. The Treasurer's Office has worked with the legal team with the aim of formalizing approaches for "other types of adjustments," including statute 59-2-1347.

[2:55] Bret presented the draft of the ordinance [see Attachment A], noting that parts of it were copied from ordinances already established by other larger counties in Utah. The general procedure for any sort of tax abatement will generally require some sort of application. Standard abatements (e.g., for veterans, the blind, or circuit breakers) are not explicitly listed in the ordinance to avoid constant updates due to potential changes. The Commission would typically review these applications, except for Treasurer adjustments. There is a statutory mention that individuals requesting tax abatement must demonstrate legal presence in the United States. It was noted that the County might need to begin checking documentation, like driver's licenses, for 1347 applications.

[4:48] The ordinance adopts the basic 59-2-1347 code. This code serves as a general "catchall" for various situations—from a "sob story" to technical issues—where the County feels that waiving the amounts is in the best interest of the County. The Commission would review and approve these applications. Listed below are some factors to consider when approving a 1347 application. Chief Deputy Geddes mentioned this section is important to stay consistent in their decisions, even when Commissioners change.

1. Error on the part of the County.
2. Adding an allowance for late payments beyond the standard postmarked date, such as allowing a few extra days if a payment is mailed slightly late.

3. Weighing whether the applicant has received adjustments or deferrals approved in the past, to prevent potential yearly requests.
4. The adjustments should serve the best human interest and the interests of the State and the County, which serves as the main guideline for these adjustments.

Commissioner Crofts asked what guidelines should be followed when giving a grace period for late payments. Clerk McKenzie explained that the mail processing facility for Davis County is in Salt Lake, which is where mail receives its postmark. Typically, mail within Davis County takes 2 to 3 days to arrive at its destination. Treasurer Brady said that taxpayers are advised that, if mailing a payment on the deadline, they should walk it into the post office and watch them postmark it, as dropping it in a box will very likely not receive a same-day postmark. The primary consideration for allowing a short grace period is that the penalty (a flat 1% penalty on the first day of delinquency, typically December 1) and interest are often so small that it is not worth the County's time and expense to go and charge those fees or attempt collection. However, if the County only gives a buffer for smaller bills and not for larger ones, it would not be equal, so it was suggested that a certain number of days be decided on regardless of the initial bill amount.

[12:00] Bret tied this into the last section of the proposed ordinance, which he said is really the main issue, and deals with the adjustments the Treasurer is allowed to make. This applies to small dollar amounts where collection is considered a "waste of County time and resources", such as routine corrections that are $5.00 and under. This is an increase from the traditional $2.00 write-off. This amount must be kept low because of the state constitutional requirement for equal tax collection. The Treasurer would also be able to waive or reduce penalties and interest fees not to exceed $50.00. Bret is open to discussing these amounts and acknowledged that there is some flexibility in the statute regarding this. Allowing the Treasurer to make these small adjustments without a written 1347 application could create a more efficient process.

[14:52] The final part of the proposed ordinance addresses the assessed rail car taxes. Preliminary assessment values never align with the final amount decided after review by the Centralized Tax Administration. The Treasurer must manually adjust the amount collected to match the correct receipt, as mandated in State Statute 59-2-1307. This part of the Ordinance legally allows this adjustment to occur.

[15:52] Treasurer Brady said this year, the County has made over 628 small balance write-offs, averaging $0.62 each, totaling over $300.00, but the Treasurer lacked clear statutory backing for this practice. This formal designation provides the Treasurer with the authority to make these small adjustments. He explained the scenarios for these short adjustments, such as payments short by a few pennies due to interest accrual after a phone quote. These few instances are out of the roughly 115,000 tax bills the County collects yearly, so it is a small number in comparison. Chief Deputy Geddes said the point of this Ordinance is to authorize Treasurer Brady to do these small-balance write-offs.

[18:13] Treasurer Brady said that adjustments used to be noted in a monthly report given to the Commission by the Tax Administration Office, but it was decided about a year ago that that practice would end. He said he would like to establish a new reporting process for these adjustments.

[18:43] Commissioner Crofts said the proposed ordinance makes sense to him, since it will save the County money and will also decrease the workload of the Treasurer's Office.

[18:55] Treasurer Brady outlined that the draft ordinance requires all corrections, adjustments, waivers, and reductions to be documented and reported every month to the Commission. This would come from the Treasurer's Office and would be separate from the Tax Administration report. Treasurer Brady confirmed that all current "payment takers" in the office have the system authority to perform small balance write-offs in the system, though there has been previous discussion on adjusting who has this capability. There is also a sweep function that allows all payments under a certain threshold to be written off, so that a penalty can be applied to all other overdue payments. Controller Parke noted that for small dollar amounts, he suggested $5.00 or less, the cost of requiring supervisory approval is greater than the value being protected, and he would be comfortable with the front office staff making those write-offs. However, he suggested greater permission control for those able to do a system-wide sweep, so action could be taken if it is seen that the Treasurer's Office is writing off "hundreds of dollars."

[22:25] There was a discussion about where the report would be sent to, whether it was only the Commission office or the Controller's Office as well. It was pointed out that the Controller's office can see the same reports that the Commissioners can. Controller Parke suggested his office would review the report quarterly.

[23:46] Commissioner Kamalu said that it was very time-consuming for the Commission staff to deal with the increased amount of 1347 applications coming in, and noted that increasing the small balance write-off limit would reduce the number of applications needing to be processed. Shauna referenced a unique problem from the previous year involving lost bags of mailed payments, and asked if there is a provision in place to help that issue run more smoothly. Chief Deputy Geddes said each case would need to be evaluated to see if the taxpayer seemed to present a truthful story. Treasurer Brady expressed hope that the County would stop using the lock box service in Seattle after this tax season, as that was a probable cause for this issue.

[27:46] Commissioner Stevenson suggested the County start with the $5.00 threshold for now. The number of adjustments between $5.00 and $50.00 would be tabulated over the next year to determine if the threshold needs future adjustment. Commissioner Crofts agreed, but Commissioner Kamalu favored the $10.00 threshold due to the consistency with the 1% and how much time the Commission staff has to spend on the 1347 applications. The provisions of the Ordinance, as established in the draft, were agreed upon.

[31:07] The discussion returned to establishing the buffer for mail time. To account for mail processing time and potential holidays and weekends near the December 1 deadline, the consensus was to set a seven-day buffer for receiving tax bills. Anything with a postmark after December 1 would still need to file a 1347 application for a waiver of the applied penalty. The Treasurer's Office will let the Commission Office know if the postmark day is within the approved guidelines.

[36:45] Commissioner Kamalu addressed the issue concerning those who repeatedly ask for adjustments; Treasurer Brady said his department has that information. It was agreed upon that if an applicant has not had a prior adjustment in the past five years, this would be a favorable factor for approval, though they could still apply even if they had recently received one.

MEETING ADJOURNED

The meeting adjourned at 09:55 AM.

ATTACHMENTS

All publicly distributed materials associated with this meeting are noted as the following attachments:

A. Tax Waiver Ordinance- Draft

Minutes Prepared by:
Solana Guest
Deputy Clerk

Minutes Approved on:
11/09/2025

Brian McKenzie (Dec 9, 2025 16:22:02 MST)

Brian McKenzie
Davis County Clerk

Lorene Miner Kamalu (Dec 9, 2025 15:55:45 MST)

Lorene Miner Kamalu
Commission Chair

STATE OF UTAH DAVIS COUNTY

DRAFT

xx.xx PROPERTY TAX REDUCTIONS AND WAIVERS

xx.xx.010. General Procedures

A. Requests for refunds, reductions, or waivers of property tax or related penalties, fees or interest pursuant to this chapter and Utah Code shall be by written application and shall set out the specific basis and evidence supporting the request.

xx.xx.020 Review of Applications

A. The Commission, except as provided in xx.xx.040, shall review applications and supporting evidence for all requests for refunds, reductions, or waivers of property tax or related penalties, fees or interest pursuant to the statutory tax relief available under Utah Code. Upon reviewing and discussing each application, the Commission shall approve or deny the request.

B. In accordance with Utah Code § 63G-12-402 an application will not be subject to review until the applicant provides proof of their lawful presence in the United States.

xx.xx.030 Discretionary Adjustment or Deferral

A. The County hereby adopts Utah Code § 59-2-1347, as amended, regarding discretionary adjustments or deferrals, which outlines the application process along with publication and reporting requirements.

B. The Commission shall review all of the submitted materials and information and shall make a determination in accordance with xx.xx.020.

C. In reviewing an application under § 59-2-1347, the Commission shall consider whether the best human interests and the interests of the state and the county are served by the adjustment or deferral. The consideration given to one applicant must be applied to all applicants.

D. Factors to consider in favor of approval include but are not limited to situations where:

1. The taxpayer's failure to pay on time is due to an error on the part of the County.
2. The amount paid by the taxpayer matches an amount that was due on a date that is within xx days from the postmark date of the payment.

3. The taxpayer has not had an application for adjustment or deferral approved in the past xx years.
4. The adjustment or deferral will serve the best human interests and the interests of the state and the county.

xx.xx.040 Treasurer Adjustments

A. To promote the good order and convenience of the county and its inhabitants, the Treasurer shall consider whether the best human interests and the interests of the state and the county are served, and may:

    1. Make routine corrections and adjustments for nominal amounts of taxes that remain owed in the amount of $5.00 or less.

    2. Make a waiver or reduction of penalty and/or interest up to an amount not to exceed $50.00 per parcel.

B. All corrections, adjustments, waivers, or reductions shall be considered and applied in a uniform and equal manner, and will be documented and reported on a monthly basis to the Commission.

xx.xx ENTRIES OF RAIL CAR TAX PAYMENTS

xx.xx.010__________________

A. The Treasurer, in coordination with the Tax Administration Division of the Controller's Office, shall make proper entries and adjustments to the tax roll to align with the actual receipt of rail car taxes from the State Tax Commission, in accordance with Utah Code 59-2-1307.