PROPERTY TAX AND THE DAVIS COUNTY COMMISSION'S INVOLVEMENT

(For Discussion Purposes Only - Does not address tax sale, erroneous or illegal assessments, etc.)

Davis County Legislative Body (Can Be Altered by Rule or Ordinance)			
U.C.A. § 59-2-1101 – "A county legislative body may adopt rules or ordinances to: (a) effectuate the exemptions, deferrals, abatements, or other relief from taxation provided in this part [Part 11 – Exemptions, Deferrals, and Abatements]; and (b) designate one or more persons to perform the functions given the county under this part." U.C.A. § 59-2-1211(3) – "The county legislative body may adopt rules or ordinances to: (a) effectuate the property tax relief under this part [Part 12 – Property Tax Relief]; and (b) designate one or more persons to perform the functions given the county under this part."			
Abatements		Deferrals/Adjustments	
Indigent Abatement	Circuit Breaker Abatement	Indigent Deferral	Adjustment/Deferral
U.C.A. §§ 59-2-1107 & 59-2-1109	U.C.A. §§ 59-2-1201-12020	U.C.A. §§ 59-2-1108 & 59-2-1109	U.C.A. § 59-2-1347
Trigger – Filing of an application	Trigger – Filing of an application	Trigger – Filing of an application	Trigger – Filing of an application
Eligibility: 1. Homeowner (Manufactured); 2. Home is owner-occupied; 3. Income 32,101 or below (2017); 4. Reside in home 10 months; and 5. 65 years or older, disability, or extreme hardship	Eligibility: 1. Homeowner (Manufactured); 2. Home is owner-occupied; 3. Income 32,101 or below (2017); 4. Reside in home entire year; and 5. 66 years or older or unmarried surviving spouse	Eligibility: Best option will likely be to address under U.C.A. § 59-2-1347 for deferral	Eligibility: Adjustment or deferral of property taxes must be, in the judgment of the county legislative body, in the best human interests and the interests of the state and the county are served.
Due Process: 1. Legislative body must analyze application and related documents (may delegate); 2. Legislative body must issue written decision (may delegate); 3. Highly recommended that opportunity for hearing is provided before issuing written decision if application is questionable or likely will deny (may delegate). *Adopted rules/ordinance may alter process	Due Process: 1. Legislative body must analyze application and related documents (may delegate); 2. Legislative body must issue written decision (may delegate); 3. Highly recommended that opportunity for hearing is provided before issuing written decision if application is questionable or likely will deny (may delegate). *Adopted rules/ordinance may alter process	Due Process: 1. Legislative body must analyze application and related documents (may delegate); 2. Legislative body must issue written decision (may delegate); 3. Highly recommended that opportunity for hearing is provided before issuing written decision if application is questionable or likely will deny (may delegate). *Adopted rules/ordinance may alter process	Due Process: 1. Legislative body must analyze application and related documents; 2. Legislative body must issue written decision; and 3. Highly recommended that opportunity for hearing is provided before issuing written decision if application is questionable or likely will deny.
Appeal: Yes See Subsection 59-2-1109(8), Utah Code Annotated.	Appeal: Yes See Section 59-2-1217, Utah Code Annotated	Appeal: Yes See Subsection 59-2-1109(8), Utah Code Annotated.	Appeal: No See Standard 3, Section III.I General Information, Definitions, Discretionary Adjustment/Deferral

Davis County Board of Equalization (Can Be Altered by Rule or Ordinance) (Davis County legislative body is the Davis County Board of Equalization; Davis County Clerk/Auditor is the clerk of the BOE)	
Equalization/Valuation	Exemptions/Reductions
U.C.A. §§ 59-2-1001 through 59-2-1017	U.C.A. §§ 59-2-1101 through 59-2-1106
"The county board of equalization may make and enforce any rule which is consistent with statute or commission rule and necessary for the government of the board, the preservation of order, and the transaction of business." U.C.A. § 59-2-1001(6). A county board of equalization may appoint a hearing officer for the purpose of examining an applicant or a witness. U.C.A. § 59-2-1001(3).	U.C.A. § 59-2-1101(6) – "A county legislative body may adopt rules or ordinances to: (a) effectuate the exemptions, deferrals, abatements, or other relief from taxation provided in this part [Part 11 – Exemptions, Deferrals, and Abatements]; and (b) designate one or more persons to perform the functions given the county under this part."
Considerations on Appeal: 1) the accuracy, reliability, and comparability of the evidence presented by the owner or the county assessor; 2) the sales price of relevant property that was under contract for sale as of the lien date but sold after the lien date, if submitted; and 3) the sales offering price of property that was offered for sale as of the lien date but did not sell, including considering and weighing the amount of time for which, and manner in which, the property was offered for sale, if submitted; and 4) other evidence that is relevant to determining the fair market value of the property, if submitted.	Examples of Full Exemptions: 1) property of the state, school districts, and public libraries; 2) property of counties, cities, towns, local districts, special service districts, and all other political subdivisions of the state of Utah; and 3) property owned by a nonprofit entity used exclusively for religious, charitable, or educational purposes; 4) Active or Reserve Duty Armed Forces Exemption
Duties: Adjust and equalize the valuation and assessment of the real and personal property within the county Trigger – Own Initiative or Appeal	Exemptions that reduce value: 1) Veterans with a disability; and 2) Blind.
Due Process (Unless BOE makes rules): 1. BOE must analyze appeal and related documents (BOE may appoint a licensed appraiser to do so); 2. BOE must provide an opportunity for a hearing and provide the taxpayer with notice of the hearing (BOE may appoint a licensed appraiser to act as a hearing officer); 3. If hearing officer is appointed, hearing officer shall transmit his/her findings to the BOE, but the BOE shall take final action on any appeal; and 4. The clerk of the BOE shall notify the taxpayer, in writing, of any decision of the BOE.	Due Process (Unless legislative body adopts rules or ordinances): 1. BOE must analyze applications and related documents (BOE may delegate); 2. BOE must provide an opportunity for a hearing and provide the taxpayer with notice of the hearing (BOE may delegate); 3. Prior to any revocation of exemption, BOE must provide an opportunity for a hearing with notice of hearing to the taxpayer must occur (BOE may delegate); and 4. After opportunity for a hearing, written decision must be provided to the taxpayer.
Appeal: Yes See Section 59-2-1006, Utah Code Annotated	Appeal: Yes See Subsection 59-2-1102(7), Utah Code Annotated