

COMMISSIONERS' MINUTES – DAVIS COUNTY

WORK SESSION MINUTES

September 17, 2019

The Board of Davis County Commissioners met for a Work Session at 2:45 p.m. on September 17, 2019, in room 306 of the Davis County Administration Building, 61 South Main Street, Farmington, Utah. Notice of this meeting was given under the requirements of UCA § 52-4-202.

ATTENDEES Davis County Commissioners in attendance were: Chairman Randy B. Elliott; and Bob J Stevenson. Vice-Chair Lorene Miner Kamalu was excused.

Davis County Staff in attendance were: Dale Peterson, Assessor; Kent Anderson, Community and Economic Development Director; Brian McKenzie, Chief Deputy Clerk/Auditor; Rebecca Abbott, Records Manager; Curtis Koch, Clerk/Auditor; Neal Geddes, Chief Civil Deputy Attorney; and Mike Kendall, Civil Deputy Attorney.

There were no members of the public in attendance.

AGENDA AS POSTED **2:45 p.m. Dale Peterson, Davis County Assessor, Presenting:**

- Consideration of application made by Emerico Flores to the Davis County Legislative Body under UCA 59-2-1347, adjustment or deferral of property tax, on Tax ID # 10-306-0220
- Consideration of application made by Six Wheeler LLC to the Davis County Legislative Body under UCA 59-2-1347, adjustment or deferral of property tax, on Tax ID # 10-197-0205

3:00 p.m. Curtis Koch, Davis County Clerk/Auditor and Michael Kendall, Davis County Deputy Attorney, Presenting:

- Business License Processes

DISCLAIMER The meeting was an open dialogue. Critical points in the discussion have only been briefly summarized. The reader may refer to the audio recording and the publicly distributed materials for further clarification of content. Timestamps have been noted in the minutes to aid in locating points of discussion in the audio record. The audio recording for this meeting is available based upon the County's current retention schedule.

All documents from this meeting are on file in the Davis County (DC) Clerk/Auditor's office.

The meeting commenced at 2:45 p.m.

WORK SESSION DISCUSSION *The first two items required some discussion to answer the Commissioners' questions prior to being voted on in the Commission Meeting scheduled to follow this Work Session.*

Consideration of the application made by Emerico Flores to the Davis County Legislative Body under UCA 59-2-1347, adjustment or deferral of property tax, on Tax ID# 10-306-0220 —Presented by Dale Peterson (Minute 00:50)

Mr. Flores purchased a house that was previously used as a model home. Since the house was not occupied as someone's primary residence, the home did not receive the residential exemption. When the Assessor's office received notice of the sale, they failed to grant the homeowner the residential exemption. Mr. Flores appealed to have the exemption reinstated for 2018 and requested abatement equal to the difference in taxes he would have received with the exemption. The law requires that the owner must occupy the residence in excess of 183 consecutive days to receive the exemption and Mr. Flores met the requirement.

Consideration of the application made by Six Wheeler LLC to the Davis County Legislative Body under UCA 59-2-1347, adjustment or deferral of property tax, on Tax ID# 10-197-0205 —Presented by Dale Peterson (Minute 02:16)

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Mr. Rupp applied, on behalf of Six Wheeler LLC, to abate taxes for 2018. The Assessor's Office inadvertently removed the residential exemption from the four-plex that Mr. Rupp owns. All four of those units are occupied and used as primary residences for its occupants meeting the exemption requirements.

The Assessor's Office admittedly made a mistake and is eager to make the necessary corrections.

Business License Processes—Presented by Curtis Koch and Mike Kendall (Minute 3:46)

The County's processes for handling business licenses need to be in line with the County's ordinance. The current ordinance requires the County Clerk to attest to the signature of the Commission Chairperson after any legislative action is taken. That is not being done. Those licenses are not going through a formal legislative process. Instead, they are being handled administratively, on a department level, after which, the County Clerk is incorrectly signing the attestation without any legislative action taken.

Curtis said that at some point, the process probably changed to be more efficient and if so, he suggested the Ordinance be rewritten to match the current process. In any case, to bring the process in line with the existing Ordinance, the Clerk will no longer attest to or stamp any business license with the County seal without legislative action unless the Ordinance is changed to reflect otherwise. The State Code needs to be considered before amending the Ordinance.

MEETING ADJOURNED

The meeting was adjourned at 3:10 p.m.

MATERIALS PRESENTED

There were no publicly distributed materials associated with this meeting.

Minutes prepared by:
Shairise Bills
Deputy Clerk/Auditor

Minutes approved on: _____

Curtis Koch
Davis County Clerk/Auditor

Randy B. Elliott
Commission Chair