



## STAFF REPORT

To: Summit County Council  
From: Janna Young, Deputy County Manager  
Date of Meeting: June 1, 2022  
Type of Item: Legislative priorities discussion with state legislators  
Process: Work Session

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### Requested Council Action

None.

### Background

On March 4, 2022, the general session of Utah's 65<sup>th</sup> legislature ended. The County Council has invited Summit County's state legislators to speak with them about the session, specifically HB 462, and other legislative priorities as we head into the interim session. The County is also interested in ideas from the legislators on how we can improve relationships with lawmakers at the state Capitol for more collaborative general sessions in the future.

We expect Senator Ron Winterton and Representative Kera Birkeland to attend the discussion. Senator John Johnson and Representative Mike Kohler have also been invited. Senator Johnson is out of the country and unable to attend the meeting.

### POTENTIAL DISCUSSION TOPICS

There were three bills this session that collectively, have the greatest impact on Summit County. They are:

- **HB 303**, Local Land Use Amendments
- **HB 462**, Utah Housing Affordability Amendments
- **SB 140**, Housing and Transit Reinvestment Zone Amendments

All of three of these bills have provisions concerning county planning efforts. There are also new deadlines associated with these efforts. Summit County is concerned about our ability to meet those deadlines, particularly the October 1, 2022, deadline for the Moderate Income Housing Plan outlined in HB 462.

Because Summit County has two planning districts - **Snyderville Basin District and Eastern Summit County** – the new requirements in these bills will place a considerable amount of stress on County Staff, the two Planning Commissions, and the County Council to update the Plans as now required by State Code.

Unlike the State legislative process, updates to a jurisdiction's General Plan and/or Development Code, requires a significant level of public involvement.

### **HB 462, Utah Housing Affordability Amendments**

By October 1, 2022, the Snyderville Basin and Eastern Summit County General Plans must be amended to include a new "*Moderate Income Housing Element*," which requires:

1. A realistic opportunity to meet the need for additional affordable housing in the next 5 years;
2. The selection of 3 or more moderate income housing strategies from a statutory list of options; and
3. An implementation Plan (this plan is going to be time consuming to develop and it must go through a public process as part of the General Plan amendment)

Some of the approved statutory strategies include ([Blue denotes strategies Summit County already has in place](#)):

1. Rehab existing uninhabitable stock into affordable housing
2. [Waive fees for affordable housing projects](#)
3. [Allow internal or detached Accessory Dwelling Units \(ADUs\) in all zone districts](#)
4. Allow for Transit Orientated Development
5. [Allow for single room occupancy developments](#)
6. [Zoning incentives for affordable housing](#)
7. Reduce or waive impact fees for affordable units
8. Community land trust program for affordable housing (Housing Authority)
9. Housing and Transit Reinvestment Zone (HTRZ) ([see SB 140](#))
10. Senior Housing

Summit County must include HTRZ as a strategy within the Snyderville Basin General Plan and must approve and submit a proposal to the Director of the Governor's Office of Economic Opportunity by December 31, 2022

(Note: Referendum on HTRZ and its zoning is subject to enhanced signature requirements (double the signatures) and is not subject to referendum if passed by 2/3 vote of the County Council).

Each strategy adopted in the General Plan must have a timeline for implementation with specific benchmarks.

Counties with deficient plans (as reviewed by the State) or who do not comply with the requirements of the bill will not be eligible for Transportation Investment Fund (TIF) or the Transit Transportation Investment Fund (TTIF) dollars.

Starting on October 1, 2022, and on an annual basis by July 1, 2023, each year thereafter, the County Council must file a Moderate Income Housing Report with the Housing and Community Development Division, Department of Workforce Services. The initial Report describes the Implementation Plan. In future years, the Report is an annual recap of how the County is doing on its Implementation Plan and how the local market is reacting to it.

We are aware that Rep. Birkeland has a bill file open to repeal provisions of HB 462 and look forward to speaking to hear about it at the June 1, 2022 Council meeting.

### **SB 140, Housing and Transit Reinvestment Zone (HTRZ) Amendments**

This bill made changes to statute enacted in 2021 that created a new tax increment financing tool for specified cities and counties to implement to fund housing projects around transit hubs.

The provisions enacted in SB 140 that affect Summit County are:

- An HTRZ with a county transit hub must have 51% residential uses with a mix of dwelling units
- A minimum of 10% of the proposed dwelling units within the HTRZ must be set aside as affordable
- The HTRZ must be 1/3 mile from the transit hub, 125 maximum noncontiguous acres, and have a density of at least 50 units per acre, which results in 80% tax increment for 25 years
- However, if density is reduced to 39 units per acre up to 49 units, the increment is reduced from 80% to 60%
- The HTRZ proposal has to evaluate the impacts on parking and an evaluation of the increment capture needed to cover the costs associated with and which will enable the development to proceed
- Requires that zoning be in place before the HTRZ committee makes final approval



**MOUNTAIN REGIONAL WATER**  
**SPECIAL SERVICE DISTRICT**

MEMORANDUM

To: Summit County Council

From: Lisa Hoffman, Assistant General Manager

Date: May 25, 2022

Subject: Personnel Policy Revisions; Sections 8 & 9

**Recommended Action**

The District's Administrative Control Board recommends the Summit County Council approve the revised District Administrative Policies, Sections 8 & 9, summarized below and detailed behind this memo.

Upon approval by the Summit County Council, District management will hold a staff meeting to review changes.

**Background**

Summit County approved several updates to their Personnel Policies over the past year, which prompted the District to review and incorporate applicable updates to District Personnel Policies. The detailed red-line changes to Sections 8 & 9 of the Personnel Policies are included behind this memo and below you will find a summary of the significant changes.

David Warnock has reviewed and approves of these changes.

**Personnel Policy Revisions**

- Section 8.G: Holiday/Weekend Pay
  - A Summit County update which more clearly defines pay for those hourly employees who are called in to work on a holiday or a weekend.
  
- Section 8.P.3: Meritorious Bonus
  - Increase from \$1,000 to \$3,000 to match Summit County policy.
  - Added a category for extraordinary work during a declared emergency to match Summit County policy.

- Section 8.R: Payroll Corrections
  - A Summit County update clarifying how payroll corrections are handled.
- Section 9.G.11: Vacation
  - A Summit County update clarifying that the District will not advance vacation days. This has never been a practice at MRW.
- Section 9.J: Holiday Leave
  - Adding Juneteenth as a holiday to match Summit County holidays.
- Section 9.P.9: Family & Medical Leave Without Pay
  - A Summit County change defining the 12-month period. The District would also like to use the same methodology.
- Section 9.Q: Retirement
  - A Summit County update to more clearly define the Utah Retirement Systems (URS).
- Section 9.R.1: Housing/Transportation Allowance
  - Provides an increase to the District's Housing/Transportation Allowance from \$200/month to \$250/month. The allowance has not increased for seven years and will continue to help with employee retention and recruiting.

## SECTION 8 - COMPENSATION

### A. **Equability**

Compensation for District employees shall be equitable and competitive with the market place. The assignment of employees to positions and pay rates shall be consistent with the formal classification plan.

### B. **General Wage/Salary Adjustments:**

It is the intent of the District to consider prevailing practices related to cost of living and market trends in establishing wages and salaries. The General Manager shall consider annually, during the budgeting process, the amount of cost of living money available. All cost of living increases and salary adjustments are subject to the sole discretion (and the availability of budgeted funds) of the General Manager. This shall be communicated to department managers as a percentage of the departmental salary budget for the ensuing year. Where general, across the board raises are awarded, the raise will be effective on a date determined and approved by the General Manager.

1. **Cost Of Living vs. Market:** Adjustments to the salary schedule shall be determined through analysis of market trends in comparison to cost of living. This shall be done once per year and the District will utilize market survey results and cost of living index data. All employees, regardless of employment status (for exception, see paragraph "LK" following- Salary Adjustments & Red Line Rates), shall receive the benefits of such general adjustments to the pay plan. In the event the market establishes a Cost of Living increase, but no increase in wages is budgeted or authorized, the wage and salary ranges shall nevertheless be increased by the Cost of Living increase percentage.
2. In determining the total compensation value of the position, benefits must be considered. Base salary plus cost of benefits equals' total compensation. In comparing benefit packages provided in the labor market, the District may evaluate both level and cost of benefits or other factors as deemed appropriate.

### C. **Initial Appointment**

All initial appointments to classes assigned to the wage scale in the compensation plan should be at the first step unless:

1. An employee cannot be recruited for the position at the beginning rate, or,
2. The qualifications of the individual selected for the position exceed the minimum requirements and the individual can be expected to perform at a level equal to that of other individuals being paid at the same step.

D. **Hourly Rates**

Temporary, part-time and seasonal employees shall be paid at an hourly rate no higher than that which is established for the position through job classification.

E. **New Hire Increases**

New employees at the completion of their orientation period, shall be assigned a merit review date which coincides with the established performance review policies of the District. New employees who successfully complete their orientation period and receive the orientation period increase shall not be eligible for any other merit increase until they have reached their one (1) year anniversary date of employment. All other merit increases shall be conducted and evaluated as provided in this chapter.

F. **Overtime**

Employees covered under the overtime pay provisions of the Fair Labor Standards Act (29 U.S.C. chapter 8 and P.L. 99-150, 1985 as amended), will be credited with overtime for all hours worked over forty (40) in a work week. Two 7 day periods will correspond to the District's pay period. Time taken as vacation leave, sick leave, funeral leave, compensation time, holiday leave, etc., shall not be counted as hours worked for the purpose of calculating overtime.

It is the District's policy to discourage the accumulation of overtime. Supervisory personnel should organize their department workload to avoid the need for overtime. Overtime will be permitted where circumstances allow no other alternative and should be kept to a minimum. Overtime work must have the prior approval of the General Manager, department manager or immediate supervisor who shall keep complete records concerning overtime and any compensation thereof. Any time worked over forty (40) hours in any defined work week by an FLSA covered employee, which the supervisor has approved of, is aware, or "suffered" to be worked, shall qualify as overtime. The following rules apply to the accumulation and compensation of overtime.

1. Positions defined as FLSA exempt as outlined in Section 6, paragraph G, are not eligible for overtime.
2. For all non-exempt, FLSA covered employees, overtime shall be paid and/or all comp-time accrued at the rate of time and one half (1.5) the regular rate of pay for all hours worked in excess of the forty (40) hour work week. **It shall be the regular practice of the District to pay overtime in the pay period in which it is earned.** However, if authorized by the General Manager, an employee may be allowed to accumulate up to a maximum of forty (40) hours compensatory time annually. Unused comp time shall be paid out on or before December 31<sup>st</sup> of each year.

3. Every department shall be required to request overtime and comp time, during the District's budget session. The District shall then be allowed to utilize overtime and comp time up to the amount approved by the Governing Body in the budgeting process. Records of overtime hours worked shall be maintained by the District for all employees and shall be retained as required by law.
4. When call-out occurs, as in the case of emergencies, the District shall pay a minimum of one (1) hour when called out to work other than their regular work schedule.
5. All time spent in training, in conferences, at workshops, meetings, etc., when such attendance is required by the District shall constitute hours worked and shall be used to calculate overtime eligibility under the FLSA.
6. All comp time shall only be paid out in the final pay period of the year it was accrued.
7. An employee who has accrued comp time shall, upon termination of employment, be paid for all unused comp time.
8. "Compensatory time" and "Compensatory time off" are defined as hours when an employee is not working and which are paid at the employee's regular rate of pay. These hours are not counted as hours worked in the week in which they are paid.
9. Vacation, sick leave, comp time, holiday leave, and funeral leave shall not be used to obtain overtime. Overtime shall only be paid for actual hours worked.

**G. Holiday/Weekend Pay**

9. \_\_\_\_\_ Hourly  
employees in departments not regularly scheduled to work weekends and holidays, when called out to work on a holiday or weekend shall receive the overtime rate indicated in Section 8.F above for excess hours worked and holiday pay as set forth in Section 9.J of these policies.

**G-H. Separation Pay**

When employees separate their employment, they shall be required to return all District property and to clear all financial obligations prior to receiving their final pay check. Any obligations not cleared shall be deducted from their final pay check. The employee shall have the option of:

1. Either extending their separation date to a time when all vacation, sick leave, and all comp time will be used;

2. Request a final check, which will include all vacation, sick leave and all comp time earned, when they actually work their last day for the District; or
3. Request a final check for all vacation and comp time earned, and request that in lieu of payment or use, sick time may be used to pay for COBRA or other health insurance coverage in an amount or for a time equivalent to the earned sick leave, up to but not exceeding eighteen (18) months after the separation date.

In the event the separation date is extended, as outlined in option 1 above, all benefits, will continue through the final check. If a lump sum check is requested, as outlined in options 2 and 3, only F.I.C.A. tax and 403(b) benefits will be paid on that check. The General Manager shall determine the amount of separation pay to which the employee is entitled. In the event of the death of an employee, final payment under option 2 or 3 shall be made to the employee's beneficiary.

**H.I. Pay advancement**

The District will not make pay advances to employees.

**H.J. Severance Pay**

When a full-time employee is separated from District employment due to a reduction in force through no fault of the employee, and when such a separation requires immediate action thereby not permitting a two-week notice, the employee shall be paid two weeks' severance pay in lieu of the two weeks' notice. Employees terminated for cause shall not be eligible for severance pay.

**H.K. Payroll Deductions/Withholdings**

Payroll deductions other than FICA, State and Federal Income Tax Withholdings and Garnishments, can only be made with the approval of the General Manager or designee and Personnel Director on a program by program basis.

**H.L. Salary Adjustment & Red Line Rates**

When the rate of pay of an employee is lower than the minimum prescribed for their classification in the compensation plan, the wage shall be increased to that minimum. When an employee's pay rate falls above the established pay range, that employee's pay shall be frozen for a period not to exceed two (2) years. During the freeze period the employee shall not be entitled to any general pay increases or cost of living increases until such adjustments bring the individual pay back into the range. If after two (2) years, the pay still falls above the established pay range, the pay of the individual shall be reduced to the maximum of the pay range of the job classification to which they are assigned.

**H.M. Out Of Classification Assignments**

Employees required to perform in higher level positions due to illness, vacation

schedules or under-staffing of their offices may, at the discretion of the District General Manager, and upon recommendation of the department- managerhead, receive a temporary increase in compensation which is consistent with the level of the temporary assignment. The out of class assignments must exceed a thirty-day period in order to be considered for a temporary increase. Normally, out of class duties shall not be allowed to continue beyond a six-month period. If the need continues beyond six-months the department managerhead shall treat the situation as a job vacancy and utilize the promotion or transfer policies to remedy the situation. If no internal remedy is achievable, an outside recruitment shall be undertaken.

**NM.** **Additional Assignment**

Employees assigned to perform an additional assignment which cannot be considered “other duties” assigned by their supervisor, beyond the scope of their job description and requires them to report, conduct business, or perform duties **outside of their assigned department**, may, at the discretion of the General Manger, receive a temporary increase to their base pay between 2% and 5% for the duration of the additional assignment which shall not exceed six (6) months. This additional pay increase shall not change or alter the employee’s assigned pay scale, but shall be a temporary increase during the additional assignment period. The additional assignment must exceed a thirty-day period in order to be considered for this temporary increase, shall not exceed six months, and may be granted only by the General Manager. This is not to be confused with Out of Classification Assignments (Paragraph ML above).

**ON.** **Pay Progression**

Progression through the various pay grades within the salary and wage scale shall be based upon the recommendation of the department manager and General Manager, with the approval of the Personnel Manager. In making recommendations for pay progression, the department manager and General Manager shall adhere to District policies and procedures, performance, level of competence and job knowledge. Such pay progression shall be accomplished within the current budget as approved by the Governing Body.

Salary increases shall be limited to cost of living, merit, market adjustments, and progression from one District position to another. Salary increases are not a vested right of any employee.

Upon achieving the maximum of the pay range, the employee shall still be eligible for Cost of Living increases, market adjustments to the pay plan and consideration for performance incentives.

**PO.** **Performance/Incentive Awards & Bonuses**

In order to promote exceptional or outstanding services and recognize those occasions where services are rendered, emergencies responded to, or proficiencies demonstrated which are beyond the normal expectation of the job;

it is the position of the District to reward such individual or group contributions. These awards shall be a one-time recognition, in that they are not added to the regular pay of the recipient.

No performance/incentive award or bonus shall be given for job expectations, i.e., coming to work on time, not using sick leave, keeping a clean environment or returning telephone calls.

1. **Instant Bonus Program:** A District employee, supervisor, manager, or member of the general public may nominate a District employee for a bonus of up to \$500 for actions which bring favorable attention or recognition to the District.
  - a. The nomination shall be written in memo or bonus nomination form. Nominations must involve a detailed description of the project or act and the nominated employee's involvement in the act. If money is awarded to the District employee, the award shall run through the payroll process.
  - b. The nomination shall be forwarded to the employee's supervisor for approval. If the employee's supervisor or the General Manager does not approve the nomination, the nominating individual may appeal the decision to the Personnel Committee.
  - c. The Personnel Committee decision shall stand.
  - d. The bonus money/gift certificate will be given to the nominating individual so they can present the award to the recognized employee.
  - e. In lieu of money, the nominating employee may choose to award the employee a \$50 gift certificate.
  
2. **Cost Savings Bonus:** A department manager or the General Manager may nominate one of their employees for a Cost Savings Bonus. These may include:
  - a. Ways to increase efficiencies. If there is a process in the normal routine of the work place that is time consuming, repetitive, a burden on the budget, there may be a means for improvement. This is a criterion where creative ideas improve District efficiency or effectiveness or eliminate difficulties.
  - b. Cost Savings. An employee may suggest a procedure that will save costs to the District. Similarly, an employee may suggest a procedure

for generating revenue.

- 1) The Supervisor or shall submit a written letter detailing the actions of the District employee and the recommended amount of the award to the General Manager. The employee may be nominated to receive up to 10% of the amount saved. Savings would be based on an annual basis. Savings in subsequent years shall not be taken into consideration. The maximum amount allowed shall be \$1,000.
- 2) The General Manager after consulting with the ~~-Chief Financial Officer~~~~District Accounting Manager~~, to verify the cost of the actual savings, will either approve or deny the request.
  - a) If the Supervisor disagrees with the award or if the ~~Chief Financial Officer~~~~Accounting Manager~~ disputes the amount saved, the supervisor may appeal to the Personnel Committee.
  - b) The Personnel Committee-s decision shall stand.
3. **Meritorious Bonus:** A Supervisor may nominate one of their employees for a meritorious bonus of up to ~~\$3,000~~1,000.
  - a. These bonuses may include:
    1. Exemplary performance on special projects. An employee may be given a special project. A great deal of effort and research may go into the project. The project shall benefit the District in some way.
    2. The exercise of leadership and/or initiative beyond that normally expected in the individual's regular assignments. An employee may be required to meet unusual deadlines or perform in emergency situations. An employee may demonstrate a willingness to accept and perform new assignments on a short-term basis.
    3. Actions which avert legal actions by or against the District.
    4. Independent research and analysis initiated by an employee resulting in a contribution to the specific objectives or improved methods for delivering District services or conducting District operations.

4.5. Extraordinary work during declared emergencies. An employee may be recognized for extraordinary work done either within their own department or in duties outside of their job description which demonstrate a willingness to go above and beyond their regular work during a declared emergency.

- b. The Supervisor shall submit a written letter detailing the actions of the District employee to the General Manager.
- c. The General Manager shall either approve or deny the request.
  - 1. The General Manager's decision may be appealed to the Personnel Committee.
  - 2. The Personnel Committee's decision shall stand.

4. **Other Bonus Programs:**

- a. **Safety Bonus:** The General Manager may approve annual safety incentives not to exceed \$500 if, in his or her opinion, the District employees utilized good safety practices and measures during the year, and avoided serious injury.
- b. **Test Bonus:** Any employee passing a new certification level test which is not required for their current job, may be entitled to receive a \$100 bonus for the first and second levels passed and a bonus of up to \$200 for all additional levels beyond level two passed.
- c. **Annual Bonus Program:** The Board has established an annual bonus program, in which it may approve a bonus not to exceed \$1,500.00, based on its evaluation of the District's accomplishment of its goals for the year and available funding at year-end.

5. All Performance/Incentive awards detailed in this Section are discretionary, not an entitlement, and are subject to the availability of funds.

6. **Award Restrictions:**

- a. In order for the employee to be considered for a nomination, they must not be undergoing a corrective action plan.
- b. More than one incentive award of different sizes may be given to the same employee, providing that the performance qualifies.
- c. No more than one incentive award may be given for the same or substantially similar act. However, case by case consideration shall be

given.

- d. Awards may be shared by a team of employees, provided all of the employees contribute to the project or act.
- e. Employees shall not be considered for an incentive award for performance which is routinely expected for any duty or responsibility.

**QP. Pay Day**

District employees will be paid biweekly on Thursday. Pay stubs shall be delivered electronically. If a pay day falls on a weekend or holiday, employees will be paid on the previous workday.

**R. Payroll Corrections**

It is the responsibility of each employee to verify that any pay increase, change, deduction, or any other pay change is accurately reflected on their pay stub as soon as such pay action should take place.

1. A request to make a non-monetary (other than voluntary payroll deductions) correction(s) to an employee's payroll record shall be initiated by the employee and coordinated through the payroll administrator within one (1) year of the date in which the error occurred.
2. A request to make a monetary correction(s) affecting an employee's pay, rate of pay or other compensation, shall be made within six (6) months from the date the employee's payroll advice (pay stub) for the period of employment in which the payroll error occurred. The request shall be initiated by the employee and coordinated through the Assistant General Manager.
3. The Assistant General Manager will coordinate with the Personnel Director regarding any changes. Pay rate changes resulting from monetary corrections to an employee's payroll record may be carried forward, affecting future pay or compensation.
4. Retroactive monetary corrections to an employee's pay or other monetary compensation shall be made according to the following procedure:

a. Corrections not affecting an employee's retirement contributions account with the Utah Public Employees' Retirement System ("URS") must be made within six (6) months from the date the pay error occurred.

b. Corrections affecting an employee's retirement contributions account with URS will only be made if they otherwise qualify and are not prohibited under the provisions of sub-section 5 below. If a URS correction is accepted according to the requirements herein, the District shall be responsible for their portion of the retirement contribution, plus interest that would have been made if no error had occurred.

5. URS corrections occurring in the following circumstances will not be considered:

a. Claims for contributions for persons who were classified as contract workers or temporary employees during the time for which contributions are claimed and for whom it is determined they were entitled to participate in URS plans unless:

(i). the claimant asserts his/her claim within one year of the last date of the period of service for which the employee claims entitlement to contributions; or,

(ii). if more than six (6) months has passed from the last date of service for which contributions are claimed, the claimant can establish by credible evidence, other than his/her assertion, that (1) he/she could not reasonably discover his/her entitlement prior to the date of discovery, and (2) the claim is asserted within six (6) months of the date of discovery.

b. Claims for contributions for an employee who was exempt from the URS during the time for which the contributions are claimed.

c. Claims for contributions for periods of service for employees who were participants in any of the URS plans during the time for which contributions are claimed, unless:



## SECTION 9 - FRINGE BENEFITS

The Benefits Described in this section are for Employees as determined below. Temporary and Seasonal employees, contractors and volunteers are not eligible for any benefits, except those that may be required by law.

### A. **Qualifying Employees**

As used in this Section, Qualifying Employees are defined as:

1. All Full-Time and Part-Time Benefited employees working for the District prior to January 1, 2017 that have as of that date, worked for the District for six (6) or more months; and
2. After January 1, 2017 all Full-Time employees.

### B. **Group Health Insurance**

The District may pay a premium for health, dental, life insurance and accidental death and dismemberment, up to a maximum amount designated by the General Manager for Qualifying Employees and their dependents, as well as other federally mandated employees and dependents.

Qualifying Employees as defined above, working more than 1040 hours annually, but less than 2080 hours, and federally mandated employees working between 1560 and 2080 hours annually, may participate in health insurance benefits upon paying a pro-rated share of the monthly premium.

Qualifying Employees who have other health care coverage and choose not to participate in the District health insurance may receive a fee in lieu contribution proportionate to their participation of up to \$350.00 per month.

### C. **Continuation of Benefits**

The District recognizes and follows COBRA regulations for insurance coverage after employment by the District for all employees. Qualifying Employees separating from District employment who are participating in health care prior to the qualifying event will be allowed to continue group medical and dental insurance coverage at cost to the employee for up to eighteen (18) months from the date of separation (except when terminated for cause). The separated employee will be responsible for the costs of that insurance and administrative fee. The District assesses up to a minimum of 2% of the premium as an administrative fee. (see Utah Code §31A-22-714, or Consolidated Omnibus Budget Reconciliation Act, 1985 (COBRA)). Employees and/or dependents shall be notified within thirty (30) days from date of separation regarding extension and conversion privileges and must reply in writing within sixty (60) days of notice or forfeit their extension right. Payment must be made within forty-five (45) days of acceptance of COBRA benefits or benefits will be canceled.

1. Dependents of employees are eligible to continue insurance at their cost

for up to thirty-six (36) months upon the occurrence of the following:

- a. Upon legal separation or divorce from the covered employee;
  - b. The death of the covered employee;
  - c. When dependents cease to be dependent under the definition of the policy;
  - d. When Medicare eligible employees cease participation in employer sponsored plans;
2. Dependents of Employees are eligible for COBRA coverage paid for by the District for up to four months from the date of death of the District employee.
3. Insurance cannot be continued beyond any of the following:
- ~~a. The person has not been continuously insured and eligible under the group policy, or its predecessor;~~
  - ~~a~~b. The date the premium is not paid;
  - ~~b~~e. The date when the individual becomes covered under any other group health plan or is entitled to Medicare benefits;
  - ~~c~~d. In the case of a spouse, when the spouse remarries or becomes covered under another group health plan; and
  - ~~d~~e. On the date when the employer ceases to provide any group plan, except the District would be obligated to allow employees or dependents to continue coverage under any replacing group policy or policies.

#### D. **General Group Insurance Programs**

In addition to Health Insurance, the District has committed to providing other insurance benefits to Qualifying Employees.

1. Disability insurance: The District provides both Short and Long Term Disability coverage for benefit eligible employees.
  - a. Upon approval by the District, Short Term disability benefits are paid at 66.67% of the employee's salary beginning on the eighth day when an employee is unable to do the essential functions of their job due to accident or illness.
  - b. Short Term disability coverage may continue for up to 90 days provided

the employees continues to meet the requirements for disability benefits. In the event the employees is unable to return to work after 90 days, the employee may apply for Long Term Disability benefits through URS/PEHP.

- c. Upon approval from our Long Term disability provider, employees continue to receive 66.67% of their salary as long as they continue to meet the eligibility requirements of our plan.
  - d. Post retirees and employees eligible for pension benefits through URS are not eligible for Long Term Disability benefits.
  - e. Family & Medical Leave without pay shall run concurrently during short term disability but shall begin the first day the employee is not able to work.
    - i. In the event of long-term disability, health, dental and life insurance premium payments will be paid by the District for a period of six (6) months from date of inception of the disability.
    - ii. An employee returning to work after disability leave shall provide a return to work release from their physician listing accommodations, if any. The District may restrict the employee's return to work if the accommodations preclude the employee from fully participating in their job responsibilities or are unreasonable.
    - iii. An employee who cannot return to their regular work responsibilities after this six-month period shall be separated from employment with the District. Eligible employees receiving Short and/or Long Term Disability benefits may continue to receive service credit through the Utah Retirement System provided by the District's Benefit Protection contract with URS as discussed in paragraph Q.1 of this Section.
2. Dental insurance is available for all Qualifying Employees. There shall be no compensation in lieu of coverage. Qualifying Employees as defined above, working more than 1040 hours annually, but less than 2080 hours, may participate in dental insurance benefits upon paying a pro-rated share of the monthly premium
3. Additional District approved insurances are available options for Qualifying Employees participating in the District's benefit program They include:
- a. Term Life insurance
  - b. Accidental Death & Disability Insurance
  - c. Flex spending
  - d. A 403(b) plan
  - e. Participation in the Utah Retirement Program
  - f. Housing/Transportation allowance.

**E. Employee Assistance Program**

A. The Employee Assistance Program (EAP) offers free, confidential services designed to help qualifying employees prevent or resolve personal, family and workplace problems affecting that employee's well-being and job performance.

a. Use of EAP is voluntary.

b. Typical problems include:

i. job stress,

ii. communication problems with a family member, co-worker or supervisor,

iii. depression,

iv. substance abuse, and

v. marital/family problems.

B. EAP provides problem assessment, education, short-term counseling, and/or referral to community resources.

**F. Leave Status**

Vacation, sick, comp time, holiday or funeral leave shall not be used to create overtime. The purpose of leave is to supplement the employee's forty (40) hour workweek.

**G. Vacation**

1. The District believes that a reasonable period of time away from the job encourages good health and the well-being of employees. This is a benefit to the District, as well as the employee. Therefore, it is the policy of the District to grant paid vacations to certain categories of employees.

2. All Full-time Employees are eligible for vacation as accrued upon completion of their orientation period. Qualifying Employees as defined above, working more than 1040 hours annually, but less than 2080 hours, may participate in vacation benefits on a pro-rata basis. Years of District service, for establishing vacation accrual rates, shall be January 1<sup>st</sup> of each year. Effective July 1, 2020, years of District service, for establishing vacation accrual rates, shall be the employee's full time hire date.

Accumulation of vacation shall be based upon the following schedule:

<b>DISTRICT SERVICE</b>	<b>MONTHLY/ANNUAL ACCRUAL</b>
0 – 5 years	8 hours/96 hours
6 - 10 years	10 hours/120 hours
11 - 15 years	12 hours/144 hours
16 – 20 years	14 hours/168 hours
21 year or more	16 hours/192 hours

---

Prorated rates shall be:

- |    |                        |     |
|----|------------------------|-----|
| a. | 30 – 40 hours per week | 75% |
| b. | 20 – 29 hours per week | 50% |

3. Former employees who are re-hired with reinstatement rights following military service shall be entitled to assume the same eligibility for vacation as enjoyed as outlined in Section 7, Paragraph H.
4. Employees may accrue up to a maximum of 12 months of their annual vacation leave accrual. Any accrued vacation leave in excess of the maximum shall be forfeited in the payroll period in which the maximum is earned.
5. Vacation leave may not be accrued during a period of time when leave of absence without pay is being granted for reasons other than personal or family related illness or condition as defined by the federal Family & Medical Leave Act (FMLA) and when an employee has announced their resignation or retirement from the District.
6. Utilization: The employee's Supervisor or the General Manager must approve in advance all vacation leave. The Supervisor may schedule vacation leave so that District operations are not disrupted.
7. An authorized holiday which falls within the time period of an employee's scheduled vacation shall not be charged as used vacation.
8. Currently, the District front loads vacation leave on January 1<sup>st</sup> for the calendar year. If separation of employment occurs during a calendar year, the employee shall owe the District for the pro rata balance of vacation leave. Effective July 1, 2020, the District will begin accruing vacation leave per bi-weekly pay period (at the annual rates listed in paragraph 2 above divided by 26), based on the employee's full time hire date. At this time, vacation leave may be accrued up to 15 months, however once an employee's leave balance drops below 12 months, the maximum 12 month

accrual (as noted in paragraph 4 above) shall apply.

9. Effective April 1, 2020, for purposes of leave accrual, at the General Manager's discretion, and in consultation with and approval of the Personnel Director, the General Manager may recognize and establish an eligible employee's vacation service date at hire, based upon prior relevant experience in a comparable position.
  - a. Employees hired after October 2014 and prior to the adoption of this policy, may receive 1 year of vacation accrual credit for 2 years prior experience, not to exceed the amounts awarded for current employees in the second tier (6–10 year) period. This shall be based upon prior relevant experience in a comparable position at the General Manager's discretion.
10. Vacations are to be taken as time off and there will be no pay in lieu of time off.
- ~~11.~~ The District will not advance vacation days. No department manager shall authorize the use of un-accrued vacation time.
- ~~124.~~ Resignation: Upon resignation or retirement, an employee may take the cash value of earned vacation leave (carried over and earned), or time off with pay equal to the number of leave hours earned. Vacation leave shall not accrue when an employee has announced their resignation or retirement from the District and are using the time off with pay option. Payments made pursuant to this section shall be at the rate of pay current upon termination. Deductions from termination pay may be made where the terminating employee has outstanding obligations to the District. The District may withhold the payment of termination pay if the employee fails to return District property in their possession.
- ~~132.~~ Record Keeping: The official record of accrued and used vacation is to be kept by the District through a formal leave accounting system. Supervisors shall be provided with leave accounting reports periodically for departmental and employee review. Any discrepancies shall be reconciled directly through the District Accountant. If discrepancies are not reported within sixty (60) days, all reports shall be deemed correct.

#### H. **Sick Leave**

Sick leave is allowed for Qualifying Employees as a benefit and may be used for personal illness or illness in the immediate family. Sick leave taken in excess of three (3) working days may require a statement from an attending physician. The General Manager and/or Supervisors must use discretion in approving sick leave, while insisting that seriously ill employees stay off the job. Accrued sick leave is a District owned benefit afforded to those District employees who become ill or injured and cannot perform their normal duties. Accrual begins on

the first date of employment.

1. Sick leave shall be earned at the rate of 3.7 hours per pay period of full time employment and may be used as earned. Sick leave shall not be granted beyond that earned by any employee. Qualifying Employees as defined above, working more than 1040 hours annually, but less than 2080 hours, may participate in sick leave benefits on a pro-rated basis.
2.
  - a. Full-time employees may accrue up to 400 hours of sick leave. Employees who have 400 hours of sick leave may not accrue additional sick leave until their sick leave bank drops below the 400 hour level.
  - b. Effective January 1, 2017, employees, who have in excess of 400 hours of sick leave as of the effective date, shall retain those hours, but shall not accrue any additional time until their sick leave balance drops below 400 hours.
  - c. Sick leave accrued shall be paid out at the time of separation of employment, at 50% of the sick leave accrued as of the effective date, under one of the options set forth in Section 8(G) of these Policies.
3. Upon separation from District employment (except when terminated for cause), an employee may take the cash value of the accrued sick leave (as described in paragraph H.2 above) under any one of the options outlined in Section 8, paragraph HG of this policy. Payments made pursuant to this section shall be at the rate of pay at the time of termination.
4.
  - a. Sick leave shall not accrue during a period where a leave of absence without pay is being granted for reasons other than personal or family related illness or condition as defined by the Family & Medical Leave Act (FMLA).
  - b. Sick leave shall accrue while an employee is on short-term disability.
  - c. Sick leave shall not accrue when an employee has announced their resignation or retirement from the District and are using the time off with pay option.
5. Notification to the employee's department head for the use of sick leave shall be made no later than one (1) hour after the employee's regular reporting time.
6. District designated holidays occurring while an employee is ill shall be

deducted from their compensated illness leave credit if the employee is scheduled to work and elects to use sick leave.

- 7 Supervisors are charged with the responsibility to approve or disapprove leave requests, and may require the employee to provide evidence of illness or injury.
- 8 The official record of accrued and used sick leave is to be kept by the District through a formal leave accounting system. Supervisors shall be provided with leave accounting reports periodically for departmental and employee review. Any discrepancies shall be reconciled directly through the Assistant General Manager~~District Accounting Manager~~. If discrepancies are not reported within sixty (60) days, all reports shall be deemed correct.
9. Workers Compensation: In the event an employee is injured on the job, they must apply for workers compensation. The employee may additionally utilize compensated sick leave in accordance with the following formula: "Gross monthly compensation minus industrial compensation equals total compensation subject to sick leave utilization. The number of hours to be charged shall be determined by dividing the total amount subject to use by the appropriate hourly compensation rate." This shall not be construed as allowing a gross income, inclusive of industrial compensation, in excess of the employee's regular monthly salary or earnings.
10. Insurance benefits are provided for more serious or longer-term illness or accidents. While insurance policies pay ~~66.67~~66.67% of the normal wage, sick leave time and vacation time may be used on a pro-rata basis to maintain normal income. The employee may supplement the disability benefit with accrued vacation and sick leave to receive the additional ~~33.33~~33% of their normal wage. If no sick leave or vacation time is available, normal insurance proceeds only are payable.

#### **I. Funeral Leave**

1. Funeral leave with pay, not to exceed 40 hours, may be allowed for Qualifying Employees in the loss of the following:
  - a. Spouses, Adult Designee (as noted for health insurance) Son, Daughter, Mother, Father, Grandson, Granddaughter, Stepmother, Stepfather, Stepson, Stepdaughter, Son-in-law, and Daughter-in-law.
2. Funeral leave with pay, not to exceed 8 hours, may be allowed for Qualifying Employees in the loss of the following:
  - b. Grandparents, Sister, Brother, Father-in-law, Mother-in-law, Sister-in-law, and Brother-in-law.

3. Qualifying Employees desiring extended funeral leave may request to use comp time, vacation or leave without pay. Leave without pay may be used only if the employee has no accrued comp time or vacation. Funerals which occur during use of vacation shall be treated as described in this paragraph and not be charged to vacation.
4. If a funeral is attended or death occurs while an employee is on leave of absence, there will be no time off with pay forthcoming.

**J. Holiday Leave**

1. The following days have been designated by the District to be paid holidays for Qualifying Employees:

New Year's Day	January 1 <sup>st</sup>
Martin Luther King Jr. Day	3 <sup>rd</sup> Monday in January
President's Day	3 <sup>rd</sup> Monday in February
Memorial Day	Last Monday of May
<u>Juneteenth</u>	<u>June 19<sup>th</sup></u>
Independence Day	July 4 <sup>th</sup>
Pioneer Day	July 24 <sup>th</sup>
Labor Day	1 <sup>st</sup> Monday in September
Thanksgiving Day	4 <sup>th</sup> Thursday of November
Day after Thanksgiving	Friday after Thanksgiving
Christmas Day	December 25 <sup>th</sup>
Day before or after Christmas	December 24 <sup>th</sup> or 26 <sup>th</sup>

2. When any of the above holidays fall on a Sunday, the following Monday shall be observed as the designated holiday. When any of the above holidays fall on a Saturday, the preceding Friday shall be observed as the designated holiday.
3. Should a holiday occur while an employee is on vacation, the employee will not be charged with vacation the day of the holiday.
4. Holiday Pay: Qualified Employees who are required to work on a designated holiday will receive eight hours of pay at their regular rate for the holiday, plus compensation at their regular rate for all hours worked on the designated holiday. Qualifying Employees as defined above, working more than 1040 hours annually, but less than 2080 hours, may participate in Holiday leave benefits on a pro-rated basis.
5. Additionally, one eight (8) hour personal holiday is allowed annually. A personal holiday shall not be carried over from year to year.

**K. Court or Jury Leave**

Each Qualifying Employee entitled to paid leave under these rules shall, during

regularly scheduled work time only, be entitled to leave of absence with full pay for such period of required absence when, in obedience to a subpoena or direction by proper authority, the employee is to appear as a witness in a case involving the federal government, the State of Utah, or a political subdivision thereof, to serve on a jury or as a witness in a grievance/hearing. Witness or jurors fees paid to employees on leave with pay status shall be returned to the District for deposit in the District's operating cash account. Per diem and witness or juror fees may be retained by an employee who elects to use vacation leave while on jury duty or acting as a witness. Absence due to litigation not required by the employee's position, but as an individual, shall be taken as vacation leave, comp time, or leave without pay.

**L. Maternity Leave**

1. An employee who becomes pregnant may continue working until such time as they can no longer satisfactorily perform their duties or their physical condition is such that their attending physician deems continued employment to be hazardous to the employee's health or the health of the unborn child.
2. Paid sick leave or Family & Medical Leave without pay, which is available to cover the time for physical examinations and periods of incapacitation, will be available to the pregnant employee for the same purpose.
3. Leave granted for maternity purposes shall be allowed on the same basis for which sick leave or Family & Medical Leave without pay is granted. Such leave shall also be eligible for short-term disability compensation according to District insurance program guidelines.
4. Employees who have exhausted all accumulated sick leave shall be granted Family & Medical Leave without pay for maternity purposes, except that Short Term Disability benefits shall be provided according to policy. Family & Medical Leave with-out-pay shall run concurrently during short-term disability but shall begin the first day the employee is not able to work. Employees desiring extended leave due to "pregnancy disability" shall receive it on the same basis as any other disability.

**M. Parental Leave**

Parental leave is leave associated with the birth of an employee's own child or the placement of a child with the employee in connection with an adoption. The amount of leave under this policy is four (4) weeks. This leave does not supersede other laws that apply to the birth or adoption of a child.

1. Eligible employees may receive up to four (4) weeks of paid, job protected, leave during the first twelve (12) weeks following birth or adoption.
  - a. Employees working more than 30 hours per week are eligible for Parental Leave. Employees working less than 40 hours per week, but more

- than 30, shall have their Parental Leave pro-rated.
- b. Notice & Verification: The employee must:
    - 1. Provide to their Supervisor and General Manager thirty (30) days' written notice of the requested leave (or as much notice as practicable if the leave is not foreseeable),
    - 2. Complete the necessary forms at the time of the leave, and
    - 3. File the documents with the General Manager.
2. Parental Leave is a benefit of employment and its use will not be considered as a negative factor in employment actions, such as hiring, promotions, or disciplinary actions under attendance policies.
3. Upon receiving notice of an employee's need for Parental Leave, the District shall provide the employee with a detailed notice specifying the employee's rights under District policy and explain any consequences of a failure to meet these obligations. The District notice shall include:
- a. Any requirements for the employee to make or participate in the payment of insurance premiums, and the methods for doing so. The employee's potential liability for health insurance premiums paid by the District during the leave if the employee does not return to work;
  - b. The employee's reinstatement rights to the same or equivalent job, unless the employee is defined a key employee under FMLA;
4. Method of Leave Usage:
- a. Birth of the parent's own child:
    - 1. Birthing parent
      - A. After short-term disability has been exhausted, Parental Leave will commence.
      - B. Non-birthing parent; Parental Leave, if taken, shall be used anytime during the first twelve (12) weeks after the birth of the child. Parental Leave shall not extend beyond the end of the twelve (12) week date from the birth of the child.
  - b. Adoption of a child:
    - 1. The parents of an adopted child shall receive Parental

Leave after the child(ren) has been placed in their home.

2. Parental Leave, if taken, shall be used anytime during the first twelve (12) weeks after the placement of the child(ren). Parental Leave shall not extend beyond the end of the twelve (12) week date from the placement of the child(ren).
  3. To qualify for Parental Leave the adopted child(ren) shall be under eighteen (18) years of age.
- c. All leave shall be coordinated with the employee's Supervisor.
  - d. Parental Leave shall run concurrently with FMLA.
5. Parental Leave will be paid at 100 percent of an Eligible Employee's straight- time, regular pay for the specified amount of time outlined in this policy.
    - a. Sick leave and vacation accrual shall be allowed in accordance with the District's FMLA policy.
  6. The fact that a multiple birth or adoption occurs (for example, the birth or adoption of twins) does not increase the length of Parental Leave granted for that event.
  7. If both parents are employed by the County, each parent shall receive up to four (4) weeks Parental Leave.

**N. Military Leave**

Leave shall be granted for a period of active military service. Extended military leave is six (6) months or more, not to exceed five (5) years unless approved by the District. Short-term military leave is any leave of less than six (6) months in duration, normally not longer than 120 hours.

1. Short-term Military Leave is authorized for employees pursuant to the following conditions:
  - a. Employees are entitled to one hundred and twenty (120) hours of military leave per year without loss of regular pay or other fringe benefits. The employee shall take military leave when activated. After the employee has exhausted their one hundred and twenty hours of military leave they may take unpaid leave.
  - b. Whenever possible, employees who are members of reserve units of the military shall notify the General Manager within one week of

receipt of an activation notice, and shall indicate in writing their intention and anticipation with regard to participating in periods of active duty. Such written notification shall be made a part of the individual employee's personnel file.

- c. Employees requesting short term military leave may go on leave without pay status prior to using accrued vacation and comp-time.
  - d. While on short term military leave, none of the employee's benefits shall accrue, except that health, dental and life insurance benefits will remain in force.
  - e. If the employee does not return to District employment after six (6) months, the General Manager may declare the position vacant.
2. Extended Military Leave Without Pay shall be granted to employees who enlist, are drafted, or are recalled to active service in the armed forces of the United States in accordance with the provision of the Universal Military Training and Service Act. Former employees shall be permitted to return to District employment without loss of benefits pursuant to the provisions of the Utah Code §39-3-1. The following conditions shall apply:
- a. USERRA provides that an individual may serve up to 5 years in the uniformed services, in a single period of service or in cumulative periods totaling 5 years and retain the right to re-employment by their pre-service employer (38 USC 4312(c)).
  - b. The employee must have satisfactorily completed the period of active duty and furnish a certificate to that effect.
  - c. The District shall follow USERRA regulations regarding the reinstatement of an employee returning from active military duty. If the employee declines an offer for position vacancy, reinstatement rights may be canceled by the General Manager.
  - d. If, due to a service connected disability or for some other reason, an employee is not qualified to perform all the duties of their former position, they will be placed in the closest comparable position for which they are qualified or the employee will be placed on a list of eligible's for consideration for future openings. Under the American's With Disabilities Act, reasonable accommodation shall be provided unless to do so would prove to be an undue hardship.

**O. Administrative Leave**

In cases of training, special educational pursuits, hardships, or other cases not provided for in these policies, upon recommendation of the Supervisor, the

General Manager may grant short-term leaves for Qualifying Employees at full pay, partial pay, or without pay. The approval or denial of such requests is at the discretion of the General Manager and is not subject to appeal. In the event the General Manager is requesting the leave, the approval shall be by the Board.

**P. Family & Medical Leave Without Pay**

The District will comply with all applicable requirements of the Family & Medical Leave Act of 1993 (FMLA).

1. Eligibility: All employees who have worked for the District for at least 12 months (which need not be a consecutive 12 month period) and have worked for the District at least 1250 hours in the previous consecutive 12 month period qualify for family & medical leave without pay.
2. Eligible employees may receive up to 12 weeks of unpaid, job protected, leave in any 12-month period for the following reasons:
  - a. To care for a child upon birth or upon placement for adoption or foster care;
  - b. To care for a parent, spouse, or child with a serious health condition, or,
  - c. When an employee is unable to work because of a serious health condition. A serious health condition is defined as "any illness, injury, impairment, or physical or mental condition that involves either inpatient care or continuing treatment by a health care provider" (i.e. doctors, podiatrists, dentists, clinical psychologists, optometrists, chiropractors, nurse practitioners, nurse midwives, and Christian Scientist practitioners). In addition, a single event or occasion, which results in a regimen of continuing treatment under the supervision of the health care provider, such as a regimen of medication or physical therapy, qualifies. Excluded from coverage are voluntary or cosmetic treatments, which are not medically necessary and preventive physical examinations. An employee returning to work after FMLA leave for their own serious health conditions shall provide a return to work release from their physician listing accommodations, if any. The District may restrict the employee's return to work if the accommodations preclude the employee from fully participating in their job responsibilities.
  - d. When a family member is called on active military duty or called to active military duty
3. Eligible employees may receive up to 26 weeks of unpaid, job protected, leave in any 12-month period to care for a family member who sustained an injury or illness in the line of active military duty.

4. Notice & Verification: Employees who want to take FMLA leave ordinarily must provide the District with at least 30 days' notice of the need for leave, if the need for leave is foreseeable. If the need is not foreseeable, the employee should give as much notice as is practicable. The employee notice shall contain the reason for the leave, the anticipated timing of the leave and the expected duration of the leave. In addition, employees who need leave for their own or a family member's serious health condition must provide medical certification of the serious health condition within 15 days after the request or as soon thereafter as is seasonably possible. The District may also require a second or third opinion (at the District's expense), periodic recertification of the serious health condition (as frequently as every 30 days), and, when the leave is a result of the employee's own serious health condition, a fitness for duty report to return to work. The District may deny leave to employees who do not provide proper advance leave notice or medical certification within established time frame.
  
5. District Communication Requirements: Upon receiving notice of an employee need for FMLA leave the District must provide the employee with a detailed notice specifying the employee's rights and obligations in connection with the law and District policy and explain any consequences of a failure to meet these obligations. The District notice shall include:
  - a. A statement that the leave will be counted against the employee's annual FMLA leave entitlement;
  - b. Requirements for the employee to furnish medical certification of a serious health condition and the consequences for failing to do so;
  - c. The requirement for the employee to use accrued paid leave,
  - d. Any requirements for the employee to make or participate in the payment of insurance premiums, and the methods for doing so;
  - e. Any requirement of the employee to present a fitness for duty certificate in order to return to work;

The employee reinstatement rights to the same or equivalent job;

The employee's status as a "key employee" and the conditions under which reinstatement may be denied, and

The employee's potential liability for health insurance premiums paid by the District during the leave if the employee does not return to work.
  
6. Method of Leave Usage: The leave may be taken intermittently or on a

reduced leave schedule without the District's approval when medically necessary; therefore department heads and elected officials shall take an active role in verifying medical necessity, especially in the case of emergencies and short notice situations. FMLA leave may be taken in half-hour, hourly, daily or weekly blocks of time.

7. Employee Entitlements: Employees taking qualified FMLA leave are entitled to receive health benefits during the leave at the same level and terms of coverage as if they had been working throughout the leave. In addition, the District shall reinstate an employee returning from FMLA leave to the same or equivalent position with equivalent pay, benefits, and other employment terms as previously provided. The District's obligation under FMLA to reinstate an employee returning from leave ceases once the employee has used up their 12/26 week entitlement and continues on another form of leave, paid or unpaid. Also, the District may deny reinstatement if it can be demonstrated that the employee would not otherwise have been employed at the time the reinstatement request is made, such as when an employee's position is eliminated due to a layoff.
8. Accrued Benefit Impact: Employees use of FMLA leave will not result in the loss of any employment benefit that accrued prior to the start of the employee's leave. However, the employee must first use any accrued paid vacation, compensatory time, and sick leave during a FMLA leave for the employee's own serious health condition or for a seriously ill family member. In addition, the employee must first use any accrued paid vacation or compensatory time, but not sick leave, during FMLA leave to care for a newborn or newly placed child, and no more than 5 paid sick days may be included in FMLA leave taken to care for a seriously ill family member (see sick leave policy). In calculating the number of leave days used as part of the 12/26 week FMLA limit, all paid leave shall be included.
9. Defining 12 month period: The District shall use one of four methods as defined by FMLA, and may change methods when determined to be in the best interest of the District in terms of administration. However, 60 days' notice must be given to employees of intent to change and employees must retain the full benefit of 12/26 weeks of leave. The District shall use a rolling 12-month period measured backward from the last date an employee uses any FMLA leave. one of the following:
  - a. ~~The calendar year;~~
  - b. ~~Any fixed 12 month period, such as a fiscal year, an employee's anniversary date, or a year which is or may be required by state leave law;~~
  - c. ~~The 12 month period measured forward from the date an employee's first FMLA leave begins; or~~

~~d. A rolling 12 month period measured backward from the date an employee uses any FMLA leave.~~

10. Return to Work
  - a. Upon returning to work, an employee whose FMLA leave was due to the employee's own serious health condition shall provide a release to return to work from his health care provider. In addition, an employee who has been absent due to illness or injury will also be required to undergo a Return to Work / Fitness for Duty Evaluation through a District-appointed physician. In such event, the district shall cover the cost of such examination.
  - b. The employee shall be restored to the same position held before the FMLA leave or to an equivalent position with equivalent pay and benefits, unless the employee has been identified as a "key employee,"
  - c.. Job restoration may be denied in very limited circumstances:
    - 1) If the District can prove that an employee would not still be employed even if the FMLA leave had not been taken (i.e., layoff or completion of a specific project the employee was hired to work), or,
    - 2) e. If the employee is a "key employee," defined as a salaried employee amongst the highest paid ten-percent of all employees, provided that the denial is necessary to prevent substantial and grievous economic injury to the District.
11. Temporary Work Assignments: Where medical necessity dictates the need to use scheduled intermittent leave or a reduced work schedule, the District may require the employee to transfer temporarily to an alternative position that better accommodates recurring periods of leave than the employee's regular position. In addition, the District may transfer an employee to a part-time job with the same hourly rate of pay and benefits as long as the employee is not required to take more leave than is medically necessary.
12. Record Keeping Requirements: Records retention for FMLA purposes must be maintained in accord with record keeping requirements of the Fair Labor Standards Act (FLSA). Records must be kept for a minimum of three years, which includes the following information:

- a. Basic payroll records;
- b. Dates that FMLA leave is taken;
- c. Hours of FMLA leave;
- d. Copies of employee notification given to employer;
- e. Copies of employer notices regarding employee rights and obligations;
- f. Copies of District policies and procedures describing benefits and leave provisions;
- g. Premium payments of employee benefits;
- h. Documents pertaining to disputes regarding designation of FMLA leave. All records relating to medical information must be kept in separate, confidential medical files.

**Q. Retirement**

1. URS: The District is a participant in the public employee retirement programs of the Utah Retirement Systems (URS). The District endorses the concept that performance, not age should be the standard for retaining qualified employees. There shall be no set retirement age from District employment. Contributions into the retirement system shall be made for all Qualifying Employees.

- a. Employees, at their discretion, may choose to retire any time after they are eligible under provisions of the Utah Retirement Act.
- b. Employees over retirement age, as defined by the Social Security Administration, can be retained or hired as long as they are physically and mentally able to satisfactorily discharge the duties of the position.
- c. The retirement system provides a number of benefits to the employee, including retirement benefits, death benefits, and survivor's allowances. Contributions are made by the employer. All new hires are enrolled into the new non-contributory plan.
- d. All employees who have previously participated with URS prior to July 1, 2011 shall be enrolled in the Tier ~~1~~ retirement.
- e. Effective July 1, 2011, all existing employees who have not participated and all newly hired employees shall be enrolled with the URS Tier ~~2~~ retirement unless previously enrolled within a URS retirement system.

f. Tier 2 employees must choose between a defined contribution or hybrid plan which are described below. Employees have one year after employment begins to make this irrevocable choice of plans.

g. Defined Contribution Plan: The District contribution of 10% will be put into a 401(k) account administered by the URS. Employees in this plan become vested after four years of service.

h. Hybrid Plan: This plan is a combination defined benefit (pension) and defined contribution.

i. As long as the defined benefit rate remains below 10 percent, employees will receive the difference between the 10 percent and the required contribution rate into a 401(k) account administered by the URS.

ii. If the defined benefit rate reaches or exceeds 10 percent, employees will no longer receive any of this excess amount into a 401(k) account. In addition, if the defined benefit rate exceeds 10 percent employees will be required to pay the portion of the contribution rate above these rates.

i. Benefits Paid:

a. The amount of benefit paid is determine by your

i. Hire date,

ii. Age,

iii. Years of service credit,

iv. Final average salary, and

v. A benefit formula designed by the URS

**jf.** Benefit Protection: The District participates in a Benefit Protection program with URS which allows service credit to continue accruing for both Tier 1 and Tier 2 employees as follows:

i. During periods of short-term disability (up to 90 days) credit for service in the URS system will continue while the employee is on short-term disability leave.

ii. During periods of long-term disability (90-180 days) credit for service in the URS system will continue while the employee is on long-term disability.

iii. Worker's Compensation injury. In the event an employee is involved in an industrial accident and eligible for Worker's

Compensation coverage consistent with Section 16 of these Policies, URS service credit will continue for the employee for the duration of the coverage up to 180 days.

2. **403(b) Program:** The District provides a 403(b) plan to Qualifying Employees to provide them with the opportunity to save for retirement on a tax-advantaged basis and to provide additional income for retirement. This Plan is a type of retirement plan commonly referred to as a 403(b) plan or Tax Sheltered Annuity (TSA). Any Qualified Employee wishing to participate in the 403(b) program after January 1, 2017 must forego the Cost Of Living (COLA) increase given to employees in the first year of their election. If there is no COLA granted in the 1<sup>st</sup> year, then the first COLA for which the employee is entitled must be waived to qualify for the District 403(b) contribution. The District shall contribute 3% of the employee's gross wages (excluding allowances and reimbursements) into the 403(b) plan. In an effort to encourage retirement savings by the employees, the District will increase their contribution to 4% of the gross wages if the employee contributes 5% or more of their own wages to the Plan.

**R. Housing/Transportation Allowance.** The District's primary work area is in a high cost of living area which requires employees to either pay a premium for housing or commute longer distances to reside in affordable housing areas. In order to help offset this hardship, the District provides this benefit.

1. Qualifying Employees as defined above, who are NOT assigned a vehicle for emergency purposes shall receive a monthly housing allowance of ~~\$2500~~ per month payable in installments each bi-weekly pay period.
2. The housing allowance shall be considered an employee benefit; accordingly the amount of the benefit shall be considered as income and reported to the Internal Revenue as such.

**S. Unemployment Insurance**

The District participates in the State Unemployment Insurance Program as a self-insured employer; and each person that terminates will be eligible for unemployment benefits in accordance with the rules and provisions as provided by the State. Employees terminated for cause shall not be eligible for unemployment benefits from the District.

**T. Education Assistance**

When determined by the General Manager that additional training or education is required for the proper performance of a job, the District shall allow rescheduling of work time together with compensation for time spent in training plus associated expenses.

If a Qualifying Employee desires to enhance their own job skills through training or academic pursuits which are viewed by the General Manager as being directly related to the job or a position to which one may wish to become promoted, and the employee initiates such a request; the District may give consideration in work schedule accommodations and tuition expenses.

Tuition expenses must be budgeted during the District's regular budget process. Employees requesting tuition reimbursement must be employed by the District for a minimum of 2 years. The District may choose to participate at a rate of 50% of education expenses. Education expenses may be taxable by the IRS. Employees with approved educational assistance must enter into a written agreement that upon termination (voluntary or involuntary, except for reduction in force) they will refund to the District monies received for educational assistance based upon the following schedule:

<u>Time Period Between Date Of Termination &amp; Conclusion of Educational Course(s)</u>	<u>Portion Of Expenses Refunded To District</u>
Less Than One Year	100%
One Year, But Less than Two Years	75%
Two Years, But Less Than Three Years	50%
Three Years, But Less Than Four Years	25%
Greater Than Four Years	0%

Qualifying Employees who participate in this benefit shall maintain a 3.0 grade or better in all classes at the end of each term or semester.

**U. Benefit Limitation**

The benefits described in this section constitute the total and complete benefit package offered and available to all District employees who qualify for participation according to eligibility requirements established by this policy manual.



Dear Taxpayer,

Attached is the County form to fill out if you wish to request a discretionary tax abatement or deferral from the Summit County Council pursuant to Utah Code Section 59-2-1347. In order for the County to schedule this matter before the Council for consideration, you must fill it out in its entirety and provide any other additional information as may be requested by County Staff. The Council's time, like your own, is very valuable so we will not schedule this for consideration until all information needed to make a decision is part of the Council's packet.

Please be advised that the information you provide to the Council is considered public record and are subject to Utah's Government Records Access and Management Act (GRAMA), which requires the County to make these records publicly available. If you believe your submittal contains sensitive information that you would like to withhold from the public such as social security numbers, health records, and the like, please mark those records as confidential and we will ensure they do not become a part of the public record. We will only honor such confidentiality requests as allowed under GRAMA (see Utah Code Section 63G-2-101)

Requests for these types of tax abatements are completely discretionary in nature and in the event the County Council denies the request, you have no right to appeal the decision.

For questions about submitting the form, please contact [asingleton@summitcounty.org](mailto:asingleton@summitcounty.org).



## Application for a Discretionary Tax Abatement under Utah Code Annotated §59-2-1347

### 1) Property Owner Information

Property owner name: Brian and Sherri Bender, and John Stebbins  
 Mobile phone number: 760-822-2340 Work phone number: 760-822-2340  
 Property owner address: 7580 N. Westhills Trl  
 City: Park City State: UTAH Zip: 84098

### 2) Property Information

Parcel ID or Account Number: WHLS-29 account no. 0394852  
 Type of property (e.g., commercial, primary residential, etc.): primary residential  
 Property Address: 7580 N. Westhills Trl, Park City, UTAH 84098

### 3) Property Taxes Currently Outstanding

Tax Year	Taxes	Penalty	Interest	TOTAL
-none-				

### 4) If Requesting Abatement, Requested Abatement as follows:

Tax Year	Taxes	Penalty	Interest	TOTAL
2021	\$27,003.87			\$27,003.87

### 5) If Requesting Deferral, Requested Amounts to Defer and Payment Schedule as follows:

Tax Year	Taxes	Penalty	Interest	Deferred Payment Until	TOTAL


6) **Property Owner's statement of circumstances and request for relief** (attach additional pages if needed): According to Morgan Poore, Summit County Assessor's Office, My email was missed by the Auditor's Office for converting my home to primary residence in 2021.

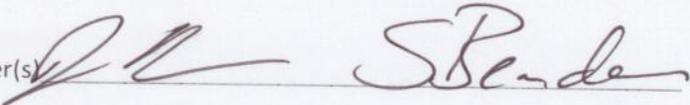
7) **Current Year Market Value of Property** (attach recent tax notice): \$3,268,442

8) **Lienholders (i.e. mortgage or deed of trust):** yes  no

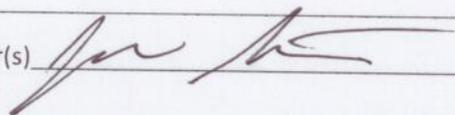
If there is a lienholder, State Form PT-33A should be attached for each lien holder. A deferral may not be granted without the written consent of the holder of any mortgage or trust deed outstanding on the property.

9) **Property Owner is advised that the County Council may request additional information at a later time in order to make their determination under §59-2-1347. This includes but is not limited to income information, assets/liabilities, and IRS filings.**

10) **Signature(s):** I certify to the best of my knowledge and understanding, that this information is true, correct, and complete.

Signature of Property Owner(s) 

Date: 3-16-2022

Signature of Property Owner(s) 

Date: 3-16-2022

**FOR COUNTY USE ONLY:**

Date Application Received: \_\_\_\_\_

Case of Factual Error (State Rule R884-24P-66): Yes  No

Basis for Factual Error: \_\_\_\_\_

Staff Signature and Date: \_\_\_\_\_

## Brian Bender

---

**From:** Morgan Poore <mpoore@summitcounty.org>  
**Sent:** Thursday, March 3, 2022 9:22 AM  
**To:** Brian Bender  
**Subject:** Primary Residence Exemption Application - WHLS-29  
**Attachments:** Promontory Conversion from Secondary to Primary 2021\_202112221710560449.pdf

Bender Household,

It was brought to our attention that you applied for the Primary Residential Exemption for your property at 7580 N. Westhills Trl on November 22, 2021, through the Board of Equalization in the Auditor's office. However, your email was missed during the Auditor's Office processes.

In addition to this application, Promontory, as part of their development agreement have other steps that must be taken prior to qualifying for the Primary Residential Exemption. Once your property has been converted, we can then proceed with your Primary Residential Exemption application for 2022. Please see the attached form with the necessary steps to convert properties from secondary to primary in Promontory.

Regarding your Primary Residence Exemption application for 2021, our office cannot backdate the application for the exemption. However, we can assist you in applying for Council Meeting to address your applicability for Primary Residence Exemption for the 2021 tax year.

Should you have any questions, please feel free to contact our office.

Thank you,

*Morgan Poore*

Summit County Assessor's Office  
[mpoore@summitcounty.org](mailto:mpoore@summitcounty.org)  
60 North Main / P.O. Box 128  
Coalville, UT 84017  
435-336-3235



**Corrie Forsling**  
Summit County Treasurer

60 N. Main St., P.O. Box 128  
Coalville, UT 84017-0128  
(435) 336-3038, treasurer@summitcounty.org



**2021 Property Tax Notice**

DUE November 30, 2021



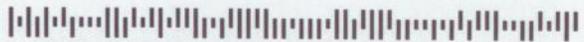
Pay Online: [www.SummitCountyTreasurer.org](http://www.SummitCountyTreasurer.org)

Pay by Phone: (435) 214-7550

\*\*Office Closed November 25-26\*\*

Account Number	Parcel Number	Tax Area	Acres	This mortgage company intends to pay your taxes:
0394852	WHLS-29	42	1.01	NONE INDICATED

Forward this notice to new owner if property has been sold	Property Description
0394852 014024 ***** 5-DIGIT 84098 BENDER BRIAN (JT) et al. 7580 N WESTHILLS TRL PARK CITY, UT 84098-6230	LOT 29 WEST HILLS SUBDIVISION; ACCORDING TO THE OFFICIAL PLAT ON FILE IN THE SUMMIT COUNTY RECORDERS OFFICE CONT 43,790 SQ FT OR 1.01 AC 1502-262 1521-892 1601-2049-2068 (NOTE: SEE WD-1603-349 DONNA HANSEN TO DWAYNE K WATSON) 1643-840 1756-464 1804-888 18 (SEE WD 2263-1163 & 2263-334 PASSES AFTER ACQUIRED TITLE) 2486-690  7580 N WEST HILLS TRL



The above property description may be abbreviated. Do NOT use for legal documents.

Service Provider	Tax Rate	Tax Amount	Property Tax Totals	
SUMMIT COUNTY MUNICIPAL SERVICES	0.000502	\$1,640.76	2021 Property Tax	\$27,003.87
SUMMIT COUNTY GENERAL FUND	0.000675	\$2,206.21	Past Due Taxes	\$0.00
STATE ASSESS & COLLECT LEVY	0.000012	\$39.22	<b>Special Assessments</b>	
LOCAL ASSESS & COLLECT LEVY	0.000140	\$457.58		
WEBER BASIN WATER CONSERVANCY	0.000132	\$431.43	<b>Reductions in Taxes Due</b>	
PARK CITY FIRE DISTRICT	0.000595	\$1,944.72	Circuit Breaker Relief	
MOSQUITO ABATEMENT	0.000024	\$78.44	County Relief	
SNYDERVILLE BASIN RECREATION O&M	0.000549	\$1,794.37	Disabled Veteran	
SNYDERVILLE BASIN RECREATION BOND A	0.000208	\$679.84	Blind Exemption	
SNYDERVILLE BASIN RECREATION BOND B	0.000150	\$490.27	Active Duty Relief	
SOUTH SUMMIT SCHOOL DISTRICT	0.003581	\$11,704.29	Prepaid Taxes	(\$0.00)
STATE BASIC SCHOOL LEVY	0.001661	\$5,428.88	<b>Total Taxes Due</b>	<b>\$27,003.87</b>
CHARTER SCHOOL LEVY - SOUTH SUMMIT	0.000033	\$107.86		
	0.008262			
Property Type	Market Value	Taxable Value		
Non-PrimaryLand	\$500,020	\$500,020		
Non-PrimaryBuilding	\$2,768,422	\$2,768,422		
<b>Total Property Value</b>	<b>\$3,268,442</b>	<b>\$3,268,442</b>		

SUM21

01010140240

**Return This Portion with Payment**      **Make check payable to "Summit County Treasurer"**      OR      **Pay Online with Free E-Check**  
Do not staple, tape, or clip your check to this stub.      [www.SummitCountyTreasurer.org](http://www.SummitCountyTreasurer.org)

Account Number 0394852  
Parcel Number WHLS-29  
BENDER BRIAN (JT) et al.  
7580 N WESTHILLS TRL  
PARK CITY, UT 84098-6230

**DUE DATE:**  
**NOVEMBER 30, 2021**

**MAIL TO:**  
**Summit County**  
**Lockbox 413118**  
**PO Box 35147**  
**Seattle, WA 98124-5147**

**Amount Due**      \$27,003.87

*Paid 11-22-21*

Amount Enclosed      \$

See Reverse for Important Info →

**SUMMIT COUNTY  
ASSESSOR'S OFFICE**



**Summit County Assessor**

Phone: (435) 336-3220

60 North Main Street

PO BOX 128

Coalville, UT 84017

[www.summitcountyassessor.org](http://www.summitcountyassessor.org)

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TO: Summit County Council

FROM: Stephanie Poll, Summit County Assessor

DATE: March 24<sup>th</sup>, 2022

RE: Possible Consideration of Discretionary Tax Abatement – Parcel #WHLS-29

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The law puts the responsibility on property owners to file a property tax appeal each year by the statutory deadline for that year. Every year Counties mail the Disclosure Notices by the end of July to the address of record for the parcel with information on how to file an appeal for that year to the County Board of Equalization. Every year the deadline to file an appeal to the County Board of Equalization is September 15, or the next business day if the 15<sup>th</sup> falls on a weekend. See Utah Code Sec. 59-2-1004. Summit County extends this deadline for the Primary Residential Exemption application to November 30<sup>th</sup> of each year per Summit County Ordinance 787-A.

The property owner did file an application for Primary Residential exemption in November of 2021 through the Board of Equalization in the Auditor's office. Perhaps unfamiliar with the extended deadline for Primary Exemptions – or for whatever reason – the email was not seen nor processed through the Board of Equalization.

This was not brought to the Assessor's office attention until after the extended BOE deadline of March 31<sup>st</sup>. Even if specific factors are met, the factors only extend the deadline to file an appeal for a tax year for which the treasurer has not made a final annual settlement under Section 59-2-1365. See Admin. Rule R884-24P-66 (14). The County Board of Equalization cannot make changes to the tax roll valuation at this point in time.

§59-2-1321 which reads: "The county legislative body, upon sufficient evidence being produced that property has been either erroneously or illegally assessed, **may** order the county treasurer to allow the taxes on that part of the property erroneously or illegally assessed to be deducted before payment of taxes. Any taxes, interest, and costs paid more than once, or erroneously or illegally collected, **may**, by order of the county legislative body, be refunded by the county treasurer, and the portion of taxes, interest, and costs paid to the state, or any taxing entity shall be refunded to the county, and the appropriate officer shall draw a warrant for that amount in favor of the county."

Utah Standards of Practice, Standard 3, adopted by the Utah Property Tax Division has these guidelines related to such discretionary abatements:

*When considering a discretionary adjustment under Section 59-2-1347, it is the responsibility of the county legislative body to weigh the best interests of the individual, the state, and the county. It can be interpreted as human interests vs. community interests, as taxes not paid by one person are spread amongst other taxpayers. The considerations given to one applicant must be applied to all applicants. Granting abatements, adjustments and deferrals too leniently can result in lower collections over time and a higher tax rate for everyone else in a taxing entity.*

The following facts may be considered:

- 1) The county agrees that the application for the primary exemption was made prior to the November 30<sup>th</sup> deadline.
- 2) With the extended deadline for the Primary exemptions of November 30<sup>th</sup>, the taxpayer would NOT have had the tax disclosure notice or the tax bill to provide evidence that the application had not been processed.
- 3) Should the Council vote in approval of the discretionary abatement, the abated tax amount of \$12,151.74 would be based off the following formula.
  - a. Market Value 3,268,442 x 55% = 1,797,643 taxable value x .008262 = \$14,852.13
  - b. Taxes paid as secondary \$27,003.87 – primary taxes \$14,852.13 = a refund of \$12,151.74
- 4) A county legislative body may not grant a deferral without the written consent of the holder of any mortgage or trust deed outstanding on the property. If the property has a mortgage, the refund would be made to that mortgage company.

While Utah Standards of Practice states that discretionary abatements should be strictly construed, the Assessor's office remains neutral.



## Application for a Discretionary Tax Abatement under Utah Code Annotated §59-2-1347

**1) Property Owner Information**

Property owner name: Snowboard Heaven LLC / Daniel Meyer  
 Mobile phone number: 314-276-0883 Work phone number: 11 11  
 Property owner address: 9444 Dye Cabins Drive  
 City: Park City State: VT Zip: 84098

**2) Property Information**

Parcel ID or Account Number: Account #0451193  
 Type of property (e.g., commercial, primary residential, etc.): Primary Residence  
 Property Address: 9444 Dye Cabins Dr. Park City, VT 84098

**3) Property Taxes Currently Outstanding**

Tax Year	Taxes	Penalty	Interest	TOTAL
2021				

**4) If Requesting Abatement, Requested Abatement as follows:**

Tax Year	Taxes	Penalty	Interest	TOTAL
2021				

**5) If Requesting Deferral, Requested Amounts to Defer and Payment Schedule as follows:**

Tax Year	Taxes	Penalty	Interest	Deferred Payment Until	TOTAL


6) Property Owner's statement of circumstances and request for relief (attach additional pages if needed):

See Attached e-mails.

7) Current Year Market Value of Property (attach recent tax notice): See attached

8) Lienholders (i.e. mortgage or deed of trust): yes  no

If there is a lienholder, State Form PT-33A should be attached for each lien holder. A deferral may not be granted without the written consent of the holder of any mortgage or trust deed outstanding on the property.

9) Property Owner is advised that the County Council may request additional information at a later time in order to make their determination under §59-2-1347. This includes but is not limited to income information, assets/liabilities, and IRS filings.

10) Signature(s): I certify to the best of my knowledge and understanding, that this information is true, correct, and complete.

Signature of Property Owner(s) Paul B. Meyer

Date: 5/24/22

Signature of Property Owner(s) Michael Meyer

Date: 5/24/22

**FOR COUNTY USE ONLY:**

Date Application Received: \_\_\_\_\_

Case of Factual Error (State Rule R884-24P-66): Yes  No

Basis for Factual Error: \_\_\_\_\_

Staff Signature and Date: \_\_\_\_\_

**Corrie Forsling**  
Summit County Treasurer

60 N. Main St., P.O. Box 128  
Coalville, UT 84017-0128  
(435) 336-3038, treasurer@summitcounty.org



**2021 Property Tax Notice**

DUE November 30, 2021



Pay Online: [www.SummitCountyTreasurer.org](http://www.SummitCountyTreasurer.org)

Pay by Phone: (435) 214-7550

\*\*Office Closed November 25-26\*\*

Account Number	Parcel Number	Tax Area	Acres	This mortgage company intends to pay your taxes:
0451193	DYECC-18-AM	51	0.37	NONE INDICATED

Forward this notice to new owner if property has been sold	Property Description
027536 ***** MIXED AADC 840 SNOWBOARD HEAVEN LLC 421 STONEWALL DR EUREKA, MO 63025-1646  	LOT 18 AMENDED DYE COURSE CABINS SUBDIVISION; ACCORDING TO THE OFFICIAL PLAT ON FILE IN THE SUMMIT COUNTY RECORDERS OFFICE CONT 16,137 SQ FT OR 0.37 AC 1882-1514 (1867-418 & 1897-230) 1899-1029  9444 DYE CABINS DR, 9700 N HIDDEN HILL LO

The above property description may be abbreviated. Do NOT use for legal documents.

Service Provider	Tax Rate	Tax Amount	Property Tax Totals	
SUMMIT COUNTY MUNICIPAL SERVICES	0.000502	\$1,515.74	2021 Property Tax	\$23,273.54
SUMMIT COUNTY GENERAL FUND	0.000675	\$2,038.09	Past Due Taxes	\$0.00
STATE ASSESS & COLLECT LEVY	0.000012	\$36.23	<b>Special Assessments</b>	
LOCAL ASSESS & COLLECT LEVY	0.000140	\$422.72		
WEBER BASIN WATER CONSERVANCY	0.000132	\$398.56	<b>Reductions in Taxes Due</b>	
PARK CITY FIRE DISTRICT	0.000595	\$1,796.54	Circuit Breaker Relief	
WANSHIP CEMETERY	0.000014	\$42.27	County Relief	
MOSQUITO ABATEMENT	0.000024	\$72.47	Disabled Veteran	
SNYDERVILLE BASIN RECREATION O&M	0.000549	\$1,657.65	Blind Exemption	
SNYDERVILLE BASIN RECREATION BOND A	0.000208	\$628.04	Active Duty Relief	
SNYDERVILLE BASIN RECREATION BOND B	0.000150	\$452.91	Prepaid Taxes	(\$0.00)
NORTH SUMMIT SCHOOL DISTRICT	0.003023	\$9,127.65	<b>Total Taxes Due</b>	<b>\$23,273.54</b>
STATE BASIC SCHOOL LEVY	0.001661	\$5,015.22		
CHARTER SCHOOL LEVY - NORTH SUMMIT	0.000023	\$69.45		
	0.007708			
Property Type	Market Value	Taxable Value		
Non-PrimaryLand	\$460,000	\$460,000		
Non-PrimaryBuilding	\$2,559,400	\$2,559,400		
<b>Total Property Value</b>	<b>\$3,019,400</b>	<b>\$3,019,400</b>		

**Return This Portion with Payment**

Do not staple, tape, or clip your check to this stub.

Make check payable to  
"Summit County Treasurer"

OR

Pay Online with Free E-Check

[www.SummitCountyTreasurer.org](http://www.SummitCountyTreasurer.org)

Account Number	0451193
Parcel Number	DYECC-18-AM
SNOWBOARD HEAVEN LLC 421 STONEWALL DR EUREKA, MO 63025-1646	

**DUE DATE:**  
**NOVEMBER 30, 2021**

**Amount Due**      **\$23,273.54**

**MAIL TO:**  
**Summit County**  
**Lockbox 413118**  
**PO Box 35147**  
**Seattle, WA 98124-5147**

Amount Enclosed

\$

See Reverse for Important Info →

01010275360

SUM21

From: **Stephanie Poll** [spoll@summitcounty.org](mailto:spoll@summitcounty.org)  
Subject: **RE: Account #0451193**  
Date: **Apr 20, 2022 at 11:25:48 AM**  
To: **DANIEL MEYER** [dmizzle@mac.com](mailto:dmizzle@mac.com), **Annette Singleton**  
[asingleton@summitcounty.org](mailto:asingleton@summitcounty.org)  
Cc: **Morgan Poore** [mpoore@summitcounty.org](mailto:mpoore@summitcounty.org)

---

Annette,

This taxpayer applied for the PRE in 2021 Board of Equalization, but it was left in the Auditor's office emails and never processed. The taxpayer has completed all the necessary work for Promontory and qualified for 2022. He is now asking that the Council consider an abatement for 2021 as he had made timely application.

With gratitude ~

**Stephanie Poll**

Summit County Assessor  
[spoll@summitcounty.org](mailto:spoll@summitcounty.org)  
435-336-3253



**DISCLAIMER and NOTICE:**

The above information is confidential to the addressee and may be a protected record under Utah's government records laws. Unauthorized access and use is prohibited.  
If you are not the intended recipient, disclosure, copying, distribution or any action taken or omitted in reliance on it, is prohibited and may be unlawful.

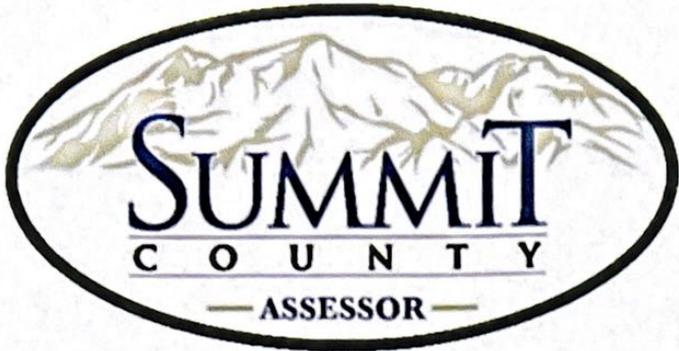
---

**From:** DANIEL MEYER <[dmizzle@mac.com](mailto:dmizzle@mac.com)>  
**Sent:** Wednesday, April 20, 2022 10:22 AM  
**To:** Annette Singleton <[asingleton@summitcounty.org](mailto:asingleton@summitcounty.org)>  
**Cc:** Stephanie Poll <[spoll@summitcounty.org](mailto:spoll@summitcounty.org)>; Morgan Poore <[mpoore@summitcounty.org](mailto:mpoore@summitcounty.org)>  
**Subject:** Fwd: Account #0451193

Hi Annette,

I'm resending this e-mail incase you did not get the first one.

Thanks!



**DISCLAIMER and NOTICE:**

The above information is confidential to the addressee and may be a protected record under Utah's government records laws. Unauthorized access and use is prohibited.

If you are not the intended recipient, disclosure, copying, distribution or any action taken or omitted in reliance on it, is prohibited and may be unlawful.

---

**From:** Stephanie Poll

**Sent:** Monday, March 14, 2022 8:43 AM

**To:** [dmizzle@mac.com](mailto:dmizzle@mac.com)

**Cc:** Morgan Poore <[mpoore@summitcounty.org](mailto:mpoore@summitcounty.org)>; Annette Singleton

<[asingleton@summitcounty.org](mailto:asingleton@summitcounty.org)>

**Subject:** RE: Account #0451193

Mr. Meyer,

Promontory has confirmed your lot does not require the conversion fee. As such, your application has been processed for 2022 and the primary exemption has been applied. However, the process for correcting back years taxes is for you to apply to the County Council for a discretionary tax abatement – as Morgan explained below. Now, you can retain legal counsel if you feel so inclined, but I advise you step through the process of the tax abatement process first. Our staff report will recommend that it be approved due to a county error in the Auditor's office. I don't anticipate that Council will deny it.

I have Cc'd Annette Singleton. You may work with her in filling out the application for the tax abatement. Once you have completed the application – she will ask for our staff report – and then it will be placed on the agenda for council meeting.

With gratitude ~

**Stephanie Poll**

Summit County Assessor

**SUMMIT COUNTY  
ASSESSOR'S OFFICE**



**Summit County Assessor**

Phone: (435) 336-3220

60 North Main Street

PO BOX 128

Coalville, UT 84017

[www.summitcountyassessor.org](http://www.summitcountyassessor.org)

---

TO: Summit County Council

FROM: Stephanie Poll, Summit County Assessor

DATE: March 24<sup>th</sup>, 2022

RE: Possible Consideration of Discretionary Tax Abatement – Parcel #DYECC-18-AM for 2021

---

The law puts the responsibility on property owners to file a property tax appeal each year by the statutory deadline for that year. Every year Counties mail the Disclosure Notices by the end of July to the address of record for the parcel with information on how to file an appeal for that year to the County Board of Equalization. Every year the deadline to file an appeal to the County Board of Equalization is September 15, or the next business day if the 15<sup>th</sup> falls on a weekend. See Utah Code Sec. 59-2-1004. Summit County extends this deadline for the Primary Residential Exemption application to November 30<sup>th</sup> of each year per Summit County Ordinance 787-A.

The property owner did file an application for Primary Residential exemption in November of 2021 through the Board of Equalization in the Auditor's office. Perhaps unfamiliar with the extended deadline for Primary Exemptions – or for whatever reason – the email was not seen nor processed through the Board of Equalization.

This was not brought to the Assessor's office attention until after the extended BOE deadline of March 31<sup>st</sup>. Even if specific factors are met, the factors only extend the deadline to file an appeal for a tax year for which the treasurer has not made a final annual settlement under Section 59-2-1365. See Admin. Rule R884-24P-66 (14). The County Board of Equalization cannot make changes to the tax roll valuation at this point in time.

§59-2-1321 which reads: "The county legislative body, upon sufficient evidence being produced that property has been either erroneously or illegally assessed, **may** order the county treasurer to allow the taxes on that part of the property erroneously or illegally assessed to be deducted before payment of taxes. Any taxes, interest, and costs paid more than once, or erroneously or illegally collected, **may**, by order of the county legislative body, be refunded by the county treasurer, and the portion of taxes, interest, and costs paid to the state, or any taxing entity shall be refunded to the county, and the appropriate officer shall draw a warrant for that amount in favor of the county."

Utah Standards of Practice, Standard 3, adopted by the Utah Property Tax Division has these guidelines related to such discretionary abatements:

*When considering a discretionary adjustment under Section 59-2-1347, it is the responsibility of the county legislative body to weigh the best interests of the individual, the state, and the county. It can be interpreted as human interests vs. community interests, as taxes not paid by one person are spread amongst other taxpayers. The considerations given to one applicant must be applied to all applicants. Granting abatements, adjustments and deferrals too leniently can result in lower collections over time and a higher tax rate for everyone else in a taxing entity.*

The following facts may be considered:

- 1) The county agrees that the application for the primary exemption was made prior to the November 30<sup>th</sup> deadline.
- 2) With the extended deadline for the Primary exemptions of November 30<sup>th</sup>, the taxpayer would NOT have had the tax disclosure notice or the tax bill to provide evidence that the application had not been processed.
- 3) Should the Council vote in approval of the discretionary abatement, the abated **tax CREDIT** of \$10,473.10 would be based off the following formula.
  - a. Market Value 3,019,400 x 55% = 1,660,670 taxable value x .007708 = \$12,800.44
  - b. Taxes paid as secondary \$0 – primary tax CREDIT of \$10,473.10**
  - c. The penalties and interest owing would be adjusted by Ordinance through the Treasurer's office based proportionately with the correct amount due with the exemption.
- 4) A county legislative body may not grant a deferral without the written consent of the holder of any mortgage or trust deed outstanding on the property. If the property has a mortgage, the refund would be made to that mortgage company.

While Utah Standards of Practice states that discretionary abatements should be strictly construed, the Assessor's office remains neutral.

VIA EMAIL:  
*countycouncil@summitcounty.org*

April 20, 2022

Summit County Legislative Body  
Glenn Wright, Chair  
Chris Robinson, Vice Chair  
Roger Armstrong, Council Member  
Doug Clyde, Council Member  
Malena Stevens, Council Member

P.O. Box 128  
Coalville, UT 84017

**Re: Application for Adjustment Pursuant to Utah Code Ann. § 59-2-1321 for  
Property at 3264 Blue Sage Trail, Park City Utah, 84098**

Dear Summit County Council Members:

Our firm represents 3264 Blue Sage LLC (“Blue Sage”). Blue Sage respectfully requests an adjustment to its 2021 property taxes for the property at 3264 Blue Sage Trail, Park City, Utah 84098 (the “Property”) pursuant to Utah Code Ann. § 59-2-1321.<sup>1</sup>

As background, Blue Sage acquired the Property in 2019, to build a residence. Construction on the residence began in September of 2020 and was less than 30% complete as of the January 1, 2021 lien date according to the County’s Build Inspection Reports.<sup>2</sup> Unfortunately, the assessor’s office

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<sup>1</sup> The entirety of §59-2-1321 reads: “The county legislative body, upon sufficient evidence being produced that property has been either erroneously or illegally assessed, may order the county treasurer to allow the taxes on that part of the property erroneously or illegally assessed to be deducted before payment of taxes. Any taxes, interest, and costs paid more than once, or erroneously or illegally collected, may, by order of the county legislative body, be refunded by the county treasurer, and the portion of taxes, interest, and costs paid to the state or any taxing entity shall be refunded to the county, and the appropriate officer shall draw a warrant for that amount in favor of the county.”

<sup>2</sup> Utah Admin. Code R884-24P-20(E)(2)(c)(1) specifies that the determination of percent of completion for residential properties shall be based on the following percentage of completion: (a) 10% excavation-foundation; (b) 30% Rough lumber, rough labor; (c) 50% Roofing, rough plumbing, rough electrical, heating; (d) 65% Insulation, drywall, exterior finish; (e) 75% Finish lumber, finish labor, painting; (f) 90% Cabinets, cabinet tops, tile, finish plumbing, finish electrical; and (g) 100% Floor covering, appliances, exterior concrete, misc.

erroneously assessed the property as though it was 75% complete when it issued the 2021 property tax assessment - meaning the construction would have been at the finish lumber, finish labor, and painting phase. In actuality, as of January 1, 2021, the foundation had just been finished and the framing was starting.<sup>3</sup> Utah Code § 59-12-1321 requires the Summit County Council to correct erroneous assessments and refund any applicable taxes “upon sufficient evidence being produced that property has been either erroneously or illegally assessed.”<sup>4</sup> **Sufficient evidence** is demonstrated “where a taxpayer can point to an error of fact or law... that is readily apparent **from county records.**”<sup>5</sup>

Blue Sage respectfully requests that the Council correct the erroneous assessment and direct that the appropriate tax refund be made for the difference between the percent completion of the Property that it was assessed at, and its actual completion percentage on January 1, 2021 as evidenced from the County’s Build Inspection Report.

Blue Sage obtained the attached Build Inspection Report through a governmental records access management act (“GRAMA”) request. *See Exhibit A.* Build Inspection Reports are the official governmental records generated by the County building inspectors and detail the progress of residential builds in the County. The following are noted in the Build Inspection Report:

- On October 20, 2020, the inspector inspected and approved the footings and foundation respectively. *Exhibit A*, Pg.1.
- On February 25, 2021, the Certificate of Elevation/Survey Planning was approved.
- On February 26, 2021, the “Shear Wall Building” inspection was cancelled because it was not ready. *Exhibit A*, Pg. 2-3. Meaning that the rough lumber/rough labor phase, which is the 30% phase, was just beginning in February 2021.
- On July 14, 2021, A “4 Way Building” inspection, which encompasses electrical, plumbing, framing, and mechanical phases, and is the 50% threshold under the code, was only partially complete, rendering it impossible for the residence to be 75% complete as of January 1, 2021. *Exhibit A*, Pg. 3.<sup>6</sup>

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<sup>3</sup> *See* Building Inspection Reports and Photograph (as of January 4, 2021), Attached as *Exhibit A* & *Exhibit B* respectively.

<sup>4</sup> Utah Code Ann. § 59-2-1321; *CIG Expl., Inc. v. Utah State Tax Comm'n*, 897 P.2d 1214, 1215 (Utah 1995)(“We have held that [Utah Code § 59-2-1321] mandates that counties refund erroneously or illegally collected ad valorem taxes.”)(*citing Utah Parks Co. v. Iron County*, 14 Utah 2d 178, 380 P.2d 924, 926 (1963).

<sup>5</sup> *Woodbury Amsource, Inc. v. Salt Lake Cty.*, 2003 UT 28, ¶ 15, 73 P.3d 362, 367.

<sup>6</sup> Another notable milestone is the drywall inspection, which is considered 65% complete, it did not occur until October, 5 2021. *Exhibit A*, Pg. 4.

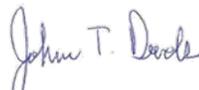
The attached County records confirm that the construction of the Property was less than 30% complete on January 1, 2021 and that it was an error for the County Assessor to assess the property as if it were 75% complete on the lien date. Per County records, the Property is entitled to a refund as if it was 10% complete under Utah’s Administrative Code.<sup>7</sup> However, Blue Sage believes that its construction was closer to 20% complete on the lien date. Attached as Exhibit B is a photograph Blue Sage took on January 4, 2021. This photograph illustrates that framing had begun. Blue Sage asserts that the County may supplement its use of the County records with the photograph, to arrive at a 20% (instead of 10%) completion percentage and refund the difference from the 75% completion percentage. For ease of administration, a table outlining the numbers, including proposed changes and refund is below<sup>8</sup>:

<i>Figures as of 1/1/2021</i>	Completion Rate <sup>9</sup>			
	100%	75%	10%	20%
Land	\$ 701,580	701,580	701,580	701,580
Improvement	\$ 4,279,728	3,209,796	427,973	855,946
Total	\$ 4,981,308	3,911,376	1,129,553	1,557,526
Tax Rate		0.007708	0.007708	0.007708
Tax Due		\$ 30,148.89	\$ 8,706.59	\$ 12,005.41
Refund Due			\$ 21,442.29	\$ 18,143.48

Due to the above stated facts and law, Blue Sage respectfully requests that the county legislative body utilize the authority granted to it under Utah Code Ann. § 59-2-1321 and refund \$18,143.48 in the form of either a credit against 2022 taxes or a check payable to Blue Sage.

We appreciate your consideration of this request and believe this fairly resolves the erroneously collected tax. If you have any questions regarding the above, please do not hesitate to contact me.

Sincerely,



John T. Deeds

<sup>7</sup> See Footnote 2.

<sup>8</sup> The 2021 property tax bill is attached as Exhibit C.

<sup>9</sup> Matt Hone, an appraiser with the Assessor’s office, stated the Property was assessed as if it was 75% completed, and thus this figure reflects the value on the 2021 Property Tax Notice issued by the County. The 100% figure was calculated based upon the completion percentage.

# Exhibit A

## Building Inspection Reports

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09/16/2020 5:04 PM **Complete** Rough Grade Engineering **Work in Violation**

Steve Taylor  
Requested on 09/16/2020 by Matt Curti

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09/21/2020 9:30 AM **Complete** Footings Building **Work in Violation**

Mary Maxwell  
Requested on 09/16/2020 by Shawn

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09/21/2020 6:02 PM **Complete** Rough Grade Engineering **Reinspection** **Approved**

Steve Taylor  
Requested on 09/17/2020 by Jason Ledyard

09/28/2020 9:30 AM **Complete** Footings Building **Reinspection** **Partially Approved**

Mary Maxwell  
Requested on 09/23/2020 by Jason Ledyard

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10/20/2020 1:30 PM **Complete** Foundation Building **Approved**

Dan Child  
Requested on 10/12/2020 by Jason Ledyard

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10/23/2020 9:26 AM	<b>Complete</b>	Temp Power Building	<b>Approved</b>
Dan Child Requested on 10/20/2020 by Jason Ledyard			
10/28/2020 11:34 AM	<b>Complete</b>	Subrough Plumbing Building	<b>Work in Violation</b>
Mary Maxwell Requested on 10/20/2020 by Jason Ledyard			
11/10/2020 9:24 AM	<b>Complete</b>	Subrough Plumbing Building	<b>Reinspection</b> <b>Approved</b>
Mary Maxwell Requested on 11/06/2020 by Jason Ledyard			
11/13/2020 1:52 PM	<b>Complete</b>		
Dan Child Requested on 11/10/2020 by Jason Ledyard			
02/25/2021 8:40 AM	<b>Complete</b>	Certificate of Elevation/Survey Planning	<b>Approved</b>
Molly Orgill Requested on 02/25/2021 by Jason Ledyard			
02/26/2021 10:28 AM	<b>Complete</b>	Shear Wall Building	<b>Cancelled - Not Ready</b>
Kent Trussell Requested on 02/26/2021 by Ledyard			
03/01/2021 2:57 PM	<b>Complete</b>	Shear Wall Building	<b>Reinspection</b> <b>Work in Violation</b>
Dan Child Requested on 02/26/2021 by Jason Ledyard			

03/08/2021 2:40 PM <b>Complete</b>	Shear Wall Building <b>Approved</b>
Dan Child Requested on 03/04/2021 by Jason Ledyard	Insulation Building <b>Partially Approved</b>
06/28/2021 1:52 PM <b>Complete</b>	Gas Line Building <b>Approved</b>
Dan Child Requested on 06/23/2021 by Matt Curti	
07/07/2021 11:09 AM <b>Complete</b>	4 Way Building <b>Work in Violation</b>
Kent Trussell Requested on 07/01/2021 by Matt Curti	
07/14/2021 7:09 AM <b>Complete</b>	4 Way Building <b>Reinspection</b> <b>Partially Approved</b>
Dan Child Requested on 07/09/2021 by Matt Curti	
08/06/2021 11:28 AM <b>Complete</b>	Insulation Building <b>Reinspection</b> <b>Partially Approved</b>
Dan Child Requested on 08/02/2021 by Matt Curti	
08/16/2021 11:11 AM <b>Complete</b>	Insulation Building <b>Reinspection</b> <b>Approved</b>
Curt Davis Requested on 08/12/2021 by Matt Curti	
09/20/2021 10:30 AM <b>Complete</b>	Masonry Building <b>Work in Violation</b>
Dan Child Requested on 09/15/2021 by Matt Curti	

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09/20/2021 10:30 AM **Complete** Masonry Building **Work in Violation**

Dan Child

Requested on 09/15/2021 by Matt Curti

---

09/24/2021 9:30 AM **Complete** Masonry Building **Reinspection** **Approved**

Dan Child

Requested on 09/20/2021 by Matt Curti

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10/05/2021 1:34 PM **Complete** Drywall Nailing Building **Approved**

Andy Davis

Requested on 09/28/2021 by Matt Curti

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10/06/2021 9:50 AM **Complete** Weather Barrier Building **Approved**

Dan Child

Requested on 09/30/2021 by Matt Curti

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02/15/2022 4:19 PM **Complete** Power to Panel Building **Approved**

Curt Davis

Requested on 02/11/2022 by Matt Curti

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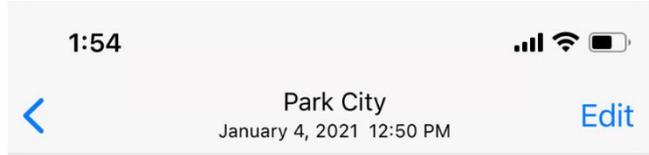
04/05/2022 10:43 AM **Complete** 4 Way Building **Reinspection** **Approved**

Michael McDonald

Requested on 03/31/2022 by Matt Curti

# Exhibit B

## Photographs as of January 4, 2021



📍 LIVE ▾





Exhibit B – 2

Exhibit C  
2021 Tax Notice

**Corrie Forsling  
Summit County Treasurer**

60 N. Main St., P.O. Box 128  
Coalville, UT 84017-0128  
(435) 336-3038, treasurer@summitcounty.org



**2021 Property Tax Bill  
Due November 30, 2021**

Pay Online: [www.SummitCountyTreasurer.org](http://www.SummitCountyTreasurer.org)  
Pay by Phone: (435) 214-7550  
\*\*Office Closed November 25-26\*\*

Account Number	Parcel Number	Tax Area	Acres	This mortgage company intends to pay your taxes: <div style="background-color: yellow; width: 100px; height: 20px;"></div>
0417851	PSKY-7	51	1.79	

Forward this notice to new owner if property has been sold	Property Description
3264 BLUE SAGE LLC 307 GENESEO RD  SAN ANTONIO, TX 78209	Legal Description: LOT 7 PAINTED SKY SUBDIVISION; ACCORDING TO THE OFFICIAL PLAT ON FILE IN THE SUMMIT COUNTY RECORDERS OFFICE CONT 78,167 SQ FT OR 1.79 AC 1722-949 2047-203 2412-739 2536-1504  <b>3264 BLUE SAGE TRL</b>
<b>Total Tax Rate Combined: 0.007708</b>	<small>The above property description may be abbreviated. Do NOT use for legal documents.</small>

Service Provider	Tax Rate	Tax Amount	Property Tax Totals	
SUMMIT COUNTY MUNICIPAL SERVICES	0.000502	\$1,963.51	2021 Property Tax	\$30,148.89
SUMMIT COUNTY GENERAL FUND	0.000675	\$2,640.17	Past Due Taxes	\$0.00
STATE ASSESS & COLLECT LEVY	0.000012	\$46.94		
LOCAL ASSESS & COLLECT LEVY	0.000140	\$547.59	<b>Special Assessments</b>	
WEBER BASIN WATER CONSERVANCY	0.000132	\$516.30	<b>Reductions in Taxes Due</b>	
PARK CITY FIRE DISTRICT	0.000595	\$2,327.27		
WANSHIP CEMETERY	0.000014	\$54.76		
MOSQUITO ABATEMENT	0.000024	\$93.87		
SNYDERVILLE BASIN RECREATION O&M	0.000549	\$2,147.35		
SNYDERVILLE BASIN RECREATION BOND A	0.000208	\$813.57		
SNYDERVILLE BASIN RECREATION BOND B	0.000150	\$586.71		
NORTH SUMMIT SCHOOL DISTRICT	0.004684	\$18,320.89		
STATE BASIC SCHOOL LEVY	0.000000	\$0.00		
CHARTER SCHOOL LEVY - NORTH SUMMIT	0.000023	\$89.96		
<b>Property Type</b>			<b>Prepaid Taxes</b>	
Non-PrimaryLand	Market Value	Taxable Value	\$0.00	
Non-PrimaryBuilding	\$701,580.00	\$701,580.00		
	\$3,209,796.00	\$3,209,796.00		
<b>Total Property Value</b>			<b>Total Taxes Due</b>	
			<b>\$0.00</b>	

**\*Reproduced Tax Notice, Data is Current\***

**Return This Portion with Payment**      **Make check payable to "Summit County Treasurer"**      OR      **Pay Online with Free E-Check**  
Do not staple, tape, or clip your check to this stub.      [www.SummitCountyTreasurer.org](http://www.SummitCountyTreasurer.org)

Account Number 0417851  
Parcel Number PSKY-7  
  
3264 BLUE SAGE LLC  
307 GENESEO RD  
  
SAN ANTONIO, TX 78209

**DUE DATE:**  
**NOVEMBER 30, 2021**

**MAIL TO:**  
**Summit County Treasurer**  
**Lockbox 413118**  
**PO Box 35147**  
**Seattle, WA 98124-5147**

**Amount Due \$0.00**

Amount Enclosed \$

See Reverse for Important Info →

**➔ Convenient & Safe:  
Remote Payment Options**

✓ **Online**  
at [www.SummitCountyTreasurer.org](http://www.SummitCountyTreasurer.org)



E-Checks are FREE. 2.65% fee for Credit/Debit Cards (min \$1.50)

✓ **Phone**  
Call (435) 214-7550

✓ **Mail**  
\*Postmark by November 30, 2021\*  
Payable to: Summit County Treasurer  
Lockbox 413118, PO Box 35147  
Seattle, WA 98124-5147

**➔ 2022 Monthly Payments**

✓ **Auto Payments:** Set up or change monthly withdrawals from your bank account or credit card. (Visit [www.SummitCountyTreasurer.org](http://www.SummitCountyTreasurer.org) and choose "Manage Automatic Payments.")

✓ **Printed Coupons:** Print your own coupons by visiting [www.SummitCountyTreasurer.org](http://www.SummitCountyTreasurer.org). (Choose "2022 Prepayment Coupons.")

**➔ Property Tax Relief**

Summit County offers five different tax relief programs for county residents in their primary homes. These programs are created by the State of Utah and administered by Summit County. To find more information and the application, visit [www.SummitCountyTreasurer.org](http://www.SummitCountyTreasurer.org) and choose "Property Tax Relief."

<b>Age &amp; Income Based</b> For residents over age 66 with income under \$34,666	<b>County Hardship</b> For those in extreme hardship or disabled with income under \$34,666	<b>Disabled Veteran's Exemption</b> For veterans with at least 10% VA disability	<b>Active Duty Military</b> For those deployed outside of Utah for 200+ days last year	<b>Blind Exemption</b> For legally blind homeowners or surviving spouse/orphan
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**Paying in Person?  
Use Our 3 Drop Box Locations** 

- Park City DMV: 1885 W. Ute Blvd. (Lower Entrance)
- Kamas DMV: 110 N. Main St. (Parking Lot Side)
- Coalville: 60 N. Main St. (South Entrance)

**Get next year's Tax Bill by Email!** 

Visit [www.SummitCountyTreasurer.org](http://www.SummitCountyTreasurer.org) and choose "Email My Tax Bill."

**➔ Paying Late?**  
Find your payment amount:

Date of Payment or Postmark	Penalty to Add
On or before November 30, 2021	\$0
December 1, 2021 to January 31, 2022	1% of the 2021 tax or \$10, whichever is greater
February 1, 2022 and Later	2.5% of the unpaid 2021 tax + interest. Call for amount.

Taxpayers who pay less than the full amount of current year taxes may, on a form supplied by the county treasurer, allocate the partial payment between property tax, assessments, past due local district fees, and any other amounts on this tax notice.

**● Contact Us**

**By Phone**  
(435) 336-3038

**By Email**  
[treasurer@summitcounty.org](mailto:treasurer@summitcounty.org)

**Online**  
[www.SummitCountyTreasurer.org](http://www.SummitCountyTreasurer.org)

**● Address Change**

Change your address online at [www.SummitCounty.org/Recorder](http://www.SummitCounty.org/Recorder)  
Click **Online Address Change Form**

Or call (435) 336-3238

This property may be subject to a detailed review in the next year per Utah Code 59-2-303.1.

**● Budget Hearings**

Budget hearing information for all taxing authorities in Summit County (cities & towns, school districts, special service districts, etc.) can be found online.

Visit [www.SummitCountyTreasurer.org](http://www.SummitCountyTreasurer.org)

Click **Budget Hearing Information**

**SUMMIT COUNTY  
ASSESSOR'S OFFICE**



**Summit County Assessor**

Phone: (435) 336-3220

60 North Main Street

PO BOX 128

Coalville, UT 84017

[www.summitcountyassessor.org](http://www.summitcountyassessor.org)

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TO: Summit County Council

FROM: Stephanie Poll, Summit County Assessor

DATE: March 24<sup>th</sup>, 2022

RE: Possible Consideration of Discretionary Tax Abatement – Parcel #PSKY-7

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The law puts the responsibility on property owners to file a property tax appeal each year by the statutory deadline for that year. Every year Counties mail the Disclosure Notices by the end of July to the address of record for the parcel with information on how to file an appeal for that year to the County Board of Equalization. Every year the deadline to file an appeal to the County Board of Equalization is September 15, or the next business day if the 15<sup>th</sup> falls on a weekend. See Utah Code Sec. 59-2-1004. The Property owner did not file an appeal regarding any concerns that they had with the valuation of the property. Utah Code and Utah Admin. Rule R884-24P-66(12) provide an extended deadline of March 31<sup>st</sup> of the following tax year if some very specific factors are met. None of these apply here.

Regardless, the law and rule are very specific as to what factors are considered to provide grounds for this extension. However, even if specific factors are met, the factors only extend the deadline to file an appeal for a tax year for which the treasurer has not made a final annual settlement under Section 59-2-1365. See Admin. Rule R884-24P-66 (14). The County Board of Equalization cannot make changes to the tax roll valuation at this point in time.

The taxpayer notes §59-2-1321 which reads: “The county legislative body, upon sufficient evidence being produced that property has been either erroneously or illegally assessed, **may** order the county treasurer to allow the taxes on that part of the property erroneously or illegally assessed to be deducted before payment of taxes. Any taxes, interest, and costs paid more than once, or erroneously or illegally collected, **may**, by order of the county legislative body, be refunded by the county treasurer, and the portion of taxes, interest, and costs paid to the state, or any taxing entity shall be refunded to the county, and the appropriate officer shall draw a warrant for that amount in favor of the county.”

Utah Standards of Practice, Standard 3, adopted by the Utah Property Tax Division has these guidelines related to such discretionary abatements:

*When considering a discretionary adjustment under Section 59-2-1347, it is the responsibility of the county legislative body to weigh the best interests of the individual, the state, and the county. It can be interpreted as human interests vs. community interests, as taxes not paid by one person are spread amongst other taxpayers. The considerations given to one applicant must be applied to all applicants. Granting abatements, adjustments and deferrals too leniently can result in lower collections over time and a higher tax rate for everyone else in a taxing entity.*

The following facts may be considered:

- 1) The county agrees the point of completion was overstated at the time of the appraisers site visit which with staffing and time constraints would have been closer to February.
- 2) The pictures provided by the taxpayer dating January 4<sup>th</sup>, given the holiday weekend, would lend to a 20% point of completion rather than the 10% mentioned. An abatement, if approved, of \$18,143.49 would be correct.
- 3) The market valuation of the property was not a concern for the property owner given that they did not apply for the Board of Equalization after both a tax disclosure notice in July and tax bill in November were sent. The purpose of the Board of Equalization is to address any concerns and deadlines are in place for a purpose.
- 4) A county legislative body may not grant a deferral without the written consent of the holder of any mortgage or trust deed outstanding on the property. If the property has a mortgage, the refund would be made to that mortgage company.

Utah Standards of Practice states that discretionary abatements should be strictly construed. The market VALUATION was never questioned until the process of determining a point of completion was discussed in the end of March first part of April of this year. The Assessor's office remains neutral.

**STAFF REPORT**

TO: Summit County Council  
FROM: Michael Howard – Summit County Auditor  
DATE: May 25, 2022  
SUBJECT: InterPace Brick – Uncollectible Taxes

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**BACKGROUND:**

Interpace Brick, a defunct California Company with past operations in Summit County and assessed by the Centrally Assessed Division of the Utah State Tax Commission, has an unpaid, outstanding tax liability from TY 2017. As the taxes for this entity were based on a revenue model, with no directly owned real property within Summit County, the Auditor’s office finds that recovery of the past due taxes from TY 2017 will not be accomplished. The total amount currently due is: \$3,932.92 (as of May 25, 2022).

**REQUESTED COUNCIL ACTION:**

The Summit County Auditor’s Office requests that the Summit County Council “ deadhead” these taxes in order to terminate collection efforts and allow the account to become completely inactive.

## **Public Comment Instructions**

**6/1/2022**

If you would like to make public comments, please email [publiccomments@summitcounty.org](mailto:publiccomments@summitcounty.org) by 12:00 p.m. on Wednesday, June 1<sup>st</sup>. Your comments will be made part of the meeting record.

If you are participating via Zoom, and wishing to interact with Council during the public input, please:

1. Go to <https://zoom.us/j/772302472>
2. Enter meeting ID: 772-302-2472
3. Type in your full name, so you are identified correctly.
4. Set up your audio preferences.
5. You will be muted upon entering the meeting.
6. If you would like to comment, press the "Raise Hand" button at the bottom of the chat window.
7. When it is your turn to comment, the moderator will unmute your microphone. You will then be muted again after you are done speaking.

SUMMIT COUNTY, UTAH  
ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE OF THE COUNTY COUNCIL OF SUMMIT COUNTY, UTAH,  
AMENDING SECTION 3-1D-2 OF THE SUMMIT COUNTY CODE,  
NIGHTLY RENTALS AND CONDOTEL MANAGEMENT LICENSES**

***PREAMBLE***

***WHEREAS***, “Nightly Rental” is defined in Summit County Code § 3-1D-1 as “any premises where any portion is rented or otherwise made available to persons for transient lodging purposes for a period less than thirty (30) consecutive days, including condominium project, single-family residence, timeshare project, or condotel;” and,

***WHEREAS***, Nightly Rentals must be licensed pursuant to Summit County Code § 3-1D-2; and,

***WHEREAS***, during the May 11, 2022 Summit County Council meeting, Summit County Staff informed the Summit County Council that issuance of Nightly Rental licenses in Summit County has increased from 699 in Fiscal Year 2019 to 916 in Fiscal Year-to-Date 2022; and,

***WHEREAS***, the Summit County Council stated its intention to consider whether the Nightly Rental licensing requirements should be amended; and,

***WHEREAS***, the Summit County Council wishes to examine the efficacy of nightly rental ordinances in other jurisdictions and intends to form a working group consisting of Council members and County staff to review and consider issues and options; and,

***WHEREAS***, the Summit County Council wishes to avoid an influx of Nightly Rental licenses during the period before any possible amendment is enacted; and,

***WHEREAS***, the Summit County Council wishes to impose a six (6) month moratorium on the issuance of Nightly Rental licenses;

**NOW, THEREFORE**, the County Legislative Body of Summit County, State of Utah, hereby ordains as follows:

***Section 1.*** THE SUMMIT COUNTY CODE is amended as depicted in Exhibit A.

**Section 2. Effective Date.** This Ordinance shall take effect immediately after publication.

Enacted this \_\_\_\_ day of \_\_\_\_\_, 2022.

SUMMIT COUNTY COUNCIL

VOTING OF COUNTY  
COUNCIL:

Councilmember Stevens	_____
Councilmember Robinson	_____
Councilmember Wright	_____
Councilmember Armstrong	_____
Councilmember Clyde	_____

\_\_\_\_\_,  
Chris Robinson, Chair

ATTEST:

\_\_\_\_\_  
Evelyn Furse  
Summit County Clerk

APPROVED AS TO FORM

/s/ Lynda Viti  
Lynda Viti  
Deputy County Attorney

## EXHIBIT A

### 3-1D-2: LICENSE ISSUANCE:

- A. Nightly Rentals: Except as provided for in subsection B of this section, all nightly rentals shall be required to obtain a nightly rental license. The licensee for nightly rentals shall be both the managing agent and the owner who shall be deemed the responsible party and the primary contact for the nightly rental. A nightly rental license shall be issued by the county upon payment of necessary fees as outlined in the fee schedule adopted in section [3-1-6](#) of this chapter and upon finding by the staff that the review criteria established below have been satisfied; provided, however, that no nightly rental licenses shall be issued until January 2, 2023.