COMMISSIONERS' MINUTES – DAVIS COUNTY

WORK SESSION MINUTES

May 31, 2022

The Board of Davis County Commissioners met for a Work Session at 8:30 a.m. on May 31, 2022, in room 306 of the Davis County Administration Building, 61 South Main Street, Farmington, Utah. Notice of this meeting was given under the requirements of UCA §52-4-202.

AGENDA AS POSTED

Roll Call

8:30 a.m. SB 25 Property Tax Deferral Amendments—Presented by Curtis Koch, Clerk/Auditor

DISCLAIMER

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

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

ROLL CALL

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

Davis County Staff in attendance: Shairise Bills, Deputy Clerk/Auditor; Neal Geddes, Chief Civil Deputy Attorney; Curtis Koch, Clerk/Auditor; Shauna Brady, Commission Office; Chris Bone, Human Resource Director; and Mark Altom, Treasurer.

There were no members of the public in attendance.

The meeting commenced at 8:30 a.m.

WORK SESSION DISCUSSION

Senate Bill (SB) 25 Property Tax Deferral Amendments—*Presented by Curtis Koch, Clerk/Auditor*

Curtis said this bill started two years ago but was passed by the legislature this year. It allows individuals 75 years or older during the year of application to defer property taxes until the property is sold or they die, and the estate takes it over. Other criteria have to be met before taxes can be deferred. This bill indicates that a county may implement this in its policies. Curtis suggested the County decide whether they will make the implementation or not. Likely, on January 1, 2025, that language will change to shall.

Curtis pointed out the other qualifications that need to be met in addition to the age requirement. (These are the highlighted portions on pages 3-4.) This legislation was presented at the recently held Utah Association of Counties (UAC) Spring Conference and raised some questions and concerns among the Treasurers, Recorders, Auditors, and others in attendance. He said the legislature has created another abatement program with this bill but has given no direction on administering it and left it open to interpretation. It was pointed out to the legislature, on multiple occasions, that other tax deferral programs exist, but it did not stop them from creating this new program.

The Assessor recommended not implementing this program until required. The hope is to get the Tax Commission involved to be given rule-making authority to answer these questions and have a uniform and consistent program across the board. The Commissioners will not be implementing this right now. Mark said he would keep the Commissioners updated if anything changed.

(See Attachments A1-A16.)

ADJOURNMENT

The meeting adjourned at 9:11 a.m.

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MATERIALS PRESENTED

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

A1-A16 Senate Bill 25 Property Tax Deferral Amendments

Minutes prepared by:
Shairise Bills
Deputy Clerk/Auditor

Minutes approved on: 6/21/2022

/s/ Curtis Koch
Curtis Koch
Davis County Clerk/Auditor

/s/ Randy B. Elliott
Randy B. Elliott
Commission Chair

APPROVED