

**SUMMIT COUNTY  
ASSESSOR'S OFFICE**



**Summit County Assessor**

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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.