

SALT LAKE COUNTY COUNCIL RESOLUTION AUTHORIZING  
TREASURER HANDLING OF ROUTINE WAIVER REQUESTS

RESOLUTION NO. \_\_\_\_\_ ADOPTED \_\_\_\_\_

A RESOLUTION OF THE SALT LAKE COUNTY COUNCIL AUTHORIZING  
TREASURER HANDLING OF ROUTINE WAIVER REQUESTS

IT IS HEREBY RESOLVED BY THE SALT LAKE COUNTY COUNCIL THAT:

WHEREAS, each year the County receives hundreds of requests to waive property tax related penalties, fees and interest;

WHEREAS, Salt Lake County Ordinance § 3.67.020 governs the processing of those requests. Many of the requests are routine and can be resolved quickly and efficiently by the Treasurer without necessitating a lengthy review process by the Property Tax Committee;

WHEREAS, Ordinance § 3.67.020.D provides:

Routine requests involving nominal amount may be granted directly by an individual office pursuant to policies adopted by the council which shall contain such limits, conditions and reporting requirements as established by the council. Full documentation with respect to each request shall be maintained in the office granting the relief; and

WHEREAS, The Property Tax Committee recommends that the Salt Lake County Council authorize the Treasurer to process routine waiver requests described below.

NOW, THEREFORE, the Salt Lake County Council resolves as follows:

1. The Council authorizes the Treasurer to process requests for waivers of penalty or interest for amounts less than \$500 per parcel that meet one of the following categories:
  - a. Timely transactions involving E-Pay that were rejected due to data entry errors by the taxpayer;
  - b. Transactions in which the payment was timely and properly mailed, but never received by the County, and the taxpayer provides evidence that funds were remitted and available for payment on the due date;
  - c. Payment received by mail after the due date, and the envelope bears a timely post-mark;
  - d. Untimely payment due to failure to receive notice of the assessment or of the taxes due based upon an error by the county when it is clear from the county records that such error arose solely as a result of the failure of the county to implement information contained in its records;

- e. Transactions in which the taxpayer timely paid the tax for multiple parcels, but failed to properly direct the allocation of payment

APPROVED and ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_ 2019.

**SALT LAKE COUNTY COUNCIL**

By: \_\_\_\_\_  
Richard Snelgrove, Council Chair

ATTEST:

By: \_\_\_\_\_  
Sherrie Swensen  
County Clerk

APPROVED AS TO FORM:

/s/ Timothy A. Bodily  
Timothy A. Bodily  
Deputy District Attorney

Voting:

Councilmember Bradley voting	_____
Councilmember Bradshaw voting	_____
Councilmember Burdick voting	_____
Councilmember DeBry voting	_____
Councilmember Ghorbani voting	_____
Councilmember Granato voting	_____
Councilmember Jensen voting	_____
Councilmember Snelgrove voting	_____
Councilmember Winder-Newton voting	_____