

## SALT LAKE COUNTY ORDINANCE

ORDINANCE NO. \_\_\_\_\_, 2019

### **PENALTIES, INTEREST, AND FEES IMPOSED ON DELINQUENT PROPERTY TAXES**

AN ORDINANCE AMENDING SECTION 3.67.040, ENTITLED “PENALTIES, INTEREST AND FEES IMPOSED ON DELINQUENT PROPERTY TAXES OR GREENBELT ROLLBACK TAXES” OF THE SALT LAKE COUNTY CODE OF ORDINANCES, 2001, EXTENDING THE APPLICATION DEADLINE FROM 60 DAYS AFTER THE DELINQUENCY DATE TO 180 DAYS AFTER THE DELINQUENCY DATE.

The Legislative Body of Salt Lake County ordains as follows:

SECTION I. The enactment made herein is set forth as follows:

SECTION II. Section 3.67.040 of the Salt Lake County Code of Ordinances, 2001, is enacted to read as follows:

3.67.040 - Penalties, interest and fees imposed on delinquent property taxes or greenbelt rollback taxes.

- A. Upon submitting an appropriate application within [~~sixty~~] 180 days after the date of delinquency for property taxes, interest and penalties imposed as a result of the failure of a property owner to make timely payment of property taxes may be waived or reduced upon demonstration of the following factors: (a) 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; or (b) medical circumstances which precluded the taxpayer from both making a timely payment and appointing an agent for such matters.
- B. Upon submitting an appropriate application within sixty days after the date the greenbelt rollback penalty was imposed, interest and penalties imposed as a result of the failure of a

property owner to make timely payment of greenbelt rollback taxes may be waived or reduced upon demonstration of the following factors: failure to receive notice 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.

SECTION VI. This ordinance shall become effective fifteen (15) days after its passage and upon at least one publication of the ordinance or a summary thereof in a newspaper published and having general circulation in Salt Lake County.

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

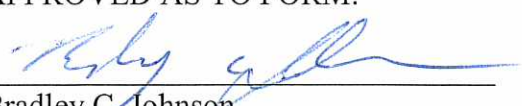
SALT LAKE COUNTY COUNCIL

\_\_\_\_\_  
Richard Snelgrove, Chair

ATTEST:

\_\_\_\_\_  
Salt Lake County Clerk

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Bradley C. Johnson  
Deputy District Attorney

Date: May 9, 2019

ORDINANCE HISTORY

Council Member Bradley voting	_____
Council Member Bradshaw voting	_____
Council Member Burdick voting	_____
Council Member DeBry voting	_____
Council Member Ghorbani voting	_____
Council Member Granato voting	_____
Council Member Jensen voting	_____

Council Member Newton voting \_\_\_\_\_  
Council Member Snelgrove voting \_\_\_\_\_

Vetoed and dated this \_\_\_\_ day of \_\_\_\_\_, 2019.

BY \_\_\_\_\_  
Mayor Jennifer Wilson or Designee

(Complete as Applicable)

Veto override: Yes \_\_\_\_ No \_\_\_\_ Date \_\_\_\_\_

Ordinance Published in newspaper: Date \_\_\_\_\_

Effective date of ordinance: \_\_\_\_\_

SUMMARY OF

SALT LAKE COUNTY ORDINANCE NO. \_\_\_\_\_

On the \_\_\_\_\_ day of \_\_\_\_\_, 2019, the County Council of Salt Lake County adopted Ordinance No. \_\_\_\_\_, which amends Section 3.67.040, entitled "Penalties, interest and fees imposed on delinquent property taxes or greenbelt rollback taxes," extending the application deadline from 60 days from the delinquent date to 180 days from the delinquent date.

A complete copy of Ordinance No. \_\_\_\_\_ is available in the office of the Salt Lake County Clerk, 2001 South State St., N2100A, Salt Lake City, Utah.

SALT LAKE COUNTY COUNCIL

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

ATTEST:

\_\_\_\_\_  
Sherrie Swensen  
Salt Lake County Clerk