



Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy Assessor

April 30, 2020

Salt Lake County Council
Max Burdick, Chair

In re: *waiver of interest and penalties on late filed returns and payment of personal property tax.*

Dear Council Members,

I appreciate your consideration of the resolution granting me the authority to waive interest and penalty on taxpayers that file their personal property statements up to August 15th. During this uncertain time, I believe it is important for taxpayers to know that we're doing all we can to recognize the difficulties they're facing and adjusting our policies to assist them as much as possible. While we can't forgive the tax owed, we can adjust interest and penalties in certain circumstances, which is what this resolution addresses.

Penalties have not been imposed yet, but I felt it was important to be proactive on this issue to minimize the administrative process.

As a point of reference, by August 15th of 2019, we had collected \$54,000 in interest and \$134,109 in penalty on personal property filings.

My staff and I are working with IS to ensure taxpayers are notified of this resolution and offer any other assistance we can to help them to file their statements. The customary process is to require a statement from taxpayers identifying the medical reason for the waiver. That does not appear necessary in this circumstance given the breadth of the pandemic. In that regard, I recommend all late filings which were first due in 2020 up to August 15, 2020 be entitled to a waiver due to the COVID-19 pandemic and no other statement or documentation be required from the taxpayer.

Sincerely,

A handwritten signature in black ink that reads 'Chris Stavros'.

Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy Assessor