

SALT LAKE COUNTY COUNCIL RESOLUTION AUTHORIZING
THE SALT LAKE COUNTY ASSESSOR TO WAIVE PERSONAL
PROPERTY FILING PENALTIES AND INTEREST

RESOLUTION NO. _____ ADOPTED _____

A RESOLUTION OF THE SALT LAKE COUNTY COUNCIL AUTHORIZING
THE SALT LAKE COUNTY ASSESSOR TO WAIVE PERSONAL PROPERTY
FILING PENALTIES AND INTEREST

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

WHEREAS, the COVID-19 pandemic may make it difficult for businesses to timely file their personal property tax returns and pay the taxes due;

WHEREAS, Salt Lake County Ordinance § 3.67.040 provides,

Upon submitting an appropriate application within one hundred eighty 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: . . . (b) medical circumstances which precluded the taxpayer from both making a timely payment and appointing an agent for such matters.;

WHEREAS, Salt Lake County Ordinance § 3.67.050 provides,

The penalty imposed for the failure to file a signed and completed affidavit or signed statement pursuant to Utah Code Annotated Section 59-2-307 may be waived, reduced, or refunded upon evidence of the following: . . . (b) medical circumstances which precluded the taxpayer from both filing a timely affidavit or statement and appointing an agent for such matters . . . ;

WHEREAS, The Salt Lake County Assessor seeks limited authority to waive personal property tax penalties and interest for failure to file and pay personal property tax imposed by Utah Code Ann. § 59-2-307 and § 59-2-1331 because of the COVID-19 pandemic.

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

1. Under the authority granted by Utah Code Ann. § 59-2-1347, the Salt Lake County Council hereby adopts this resolution and authorizes the Salt Lake County Assessor to waive penalties and interest due to the late filing and payment of business personal property taxes for returns and taxes first due between January 1, 2020 through August 15, 2020.
2. The waiver applies to all personal property tax returns and taxes first due between

SALT LAKE COUNTY COUNCIL RESOLUTION AUTHORIZING THE SALT LAKE COUNTY ASSESSOR TO
WAIVE PERSONAL PROPERTY FILING PENALTIES AND INTEREST

January 1, 2020 and August 15, 2020. As applicable by law, penalties will be imposed on untimely returns filed after August 15, 2020, and penalties and interest will begin to accrue after August 15, 2020, on unpaid personal property tax first due between January 1, 2020 and August 15, 2020

APPROVED and ADOPTED this _____ day of _____ 2020.

SALT LAKE COUNTY COUNCIL

By: _____
Max Burdick, 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	_____