

**TOOELE COUNTY
ORDINANCE 2020-12**

**AN ORDINANCE ESTABLISHING A PROCEDURE TO PROVIDE
TEMPORARY RELIEF FROM BUSINESS PERSONAL PROPERTY TAX
PENALTIES AND INTEREST DUE TO THE COVID-19 PANDEMIC**

WHEREAS, Utah Code Ann. § 59-2-306 authorizes the county assessor to request a signed statement from any person, listing all of the person's assessable property; and

WHEREAS, when a county assessor requests a signed statement from a person, Utah Code Ann. § 59-2-306 requires the person to file the signed statement by May 15 or by 60 days after the date of the request, whichever is later; and

WHEREAS, Utah Code Ann. § 59-2-307 establishes a mandatory penalty equal to 10% of the estimated tax due or \$25.00, whichever is greater, for failing to file the signed statement; and

WHEREAS, Utah Code Ann. § 59-2-1302 imposes interest on taxes not paid by the date the signed statement is due; and

WHEREAS, on March 6, 2020, Governor Gary R. Herbert issued an Executive Order declaring a state of emergency due to novel coronavirus disease 2019 (COVID-19); and

WHEREAS, the Governor's Executive Order recognizes the need for state and local authorities, and the private sector to cooperate to slow the spread of COVID-19; and

WHEREAS, on March 11, 2020, the World Health Organization characterized the COVID-19 outbreak as a pandemic; and

WHEREAS, on March 13, 2020, President Donald J. Trump declared a national state of emergency based on the continuing spread of COVID-19; and

WHEREAS, on March 17, 2020, the State issued a Public Health Order that, among other things, imposes significant restrictions on food service establishments, prohibits most gatherings of more than ten individuals, recommends that certain individuals avoid contact with other individuals, recommends that all individuals avoid discretionary travel and non-essential contact with other individuals, and recommends that businesses take action to limit interpersonal contact; and

WHEREAS, on March 26, 2020, the Utah State Tax Commission approved adjustments to tax filing and payment deadlines for individuals and business entities in response to IRS actions due to COVID-19, and also passed an emergency rule, pursuant to its statutory authority, waiving interest and penalties for late-filed 2019 tax returns and payments of corporations and pass-through entities such as LLCs; and

WHEREAS, the Board of County Commissioners of Tooele County finds that the COVID-19 situation is causing many businesses to struggle financially; and

WHEREAS, Utah Code Ann. § 59-2-1347 says that upon application, property taxes may be deferred, or a sum less than the full amount accepted, if the county legislative body determines that “the best human interests and the interests of the state and the county are served” by the deferral or adjustment; and

WHEREAS, the Board of County Commissioners finds that it is currently in the best human interests and the interests of Tooele County and the State of Utah to enact an ordinance to provide temporary relief from penalties and interest due to the late filing of business personal property taxes;

NOW, THEREFORE, BE IT ORDAINED BY THE LEGISLATIVE BODY OF TOOELE COUNTY, UTAH AS FOLLOWS:

1. Under the authority granted by Utah Code Ann. § 59-2-1347, the Board of County Commissioners of Tooele County hereby enacts this ordinance to provide temporary relief from penalties and interest due to the late filing of business personal property taxes. The Board of County Commissioners hereby directs that the provisions hereof be interpreted and construed to accomplish this stated purpose. This ordinance is temporary and shall not be codified in the Tooele County Code but shall be kept on file in the County Clerk’s Office.

2. The Board of County Commissioners hereby directs the County Assessor, either personally or through deputies, to ensure that applications for adjustment of taxes are submitted for all business personal property tax signed statements filed between May 16, 2020, and August 15, 2020, inclusive. The Board of County Commissioners intends to exercise its authority under Utah Code Ann. § 59-2- 1347 by accepting, as full payment, an amount equal to the full amount that would ordinarily be due for the taxes alone, without penalties and interest.

3. The Board of County Commissioners hereby directs the County Assessor, Treasurer, and Clerk to work together to ensure that all statutory requirements are met. This includes presenting a list of all applications made under this ordinance to the Board of County Commissioners for official action at a regular Commission Meeting after August 15, 2020.

4. This ordinance shall become effective fifteen (15) days after its passage, provided it has been published, or at such publication date if more than fifteen (15) days after passage.

5. This ordinance shall automatically expire and become null and void as soon as final action has been taken on each application submitted under Paragraph 2.


Tooele County
Ord. 2020-12

IN WITNESS WHEREOF the Tooele County Commission, which is the legislative
body of Tooele County, passed, approved and enacted this ordinance this 11th day of
May 2020.

ATTEST:

TOOELE COUNTY COMMISSION:

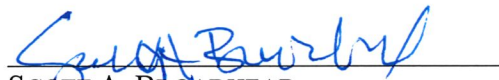

Marilyn K. Gillette, Clerk


Tom Tripp, Chairman



Commissioner Milne voted aye
Commissioner Thomas voted aye
Commissioner Tripp voted aye

APPROVED AS TO FORM:


SCOTT A. BROADHEAD
Tooele County Attorney