

## **CHAPTER 21. TAXATION**

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**Article 21-1. In General (Reserved)**

**Article 21-2. Transient Room Tax**

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### **21-2-1. Title of Provisions.**

The ordinance codified in this Article shall be known as “The Transient Room Tax Ordinance of the County of Utah.” (Ord. No. 2006-40; 11-28-06)

### **21-2-2. Purpose of Provisions.**

The Board of County Commissioners, Utah County, Utah, as the Legislative Body of Utah County, Utah, declares that the ordinance codified in this Article is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish these purposes:

(1) To adopt a transient room tax ordinance that complies with the requirements and limitations contained in Title 17, Chapter 31, and Title 59, Chapter 12, Part 3, Utah Code Annotated, 1953 as amended;

(2) To adopt a transient room tax ordinance that incorporates provisions identical to those of Title 17, Chapter 31, and Title 59, Chapter 12, Part 3, Utah Code Annotated, 1953 as amended;

(3) To adopt a transient room tax ordinance that imposes a tax not to exceed four and one quarter percent (4.25%), and provide a measure therefor that can be administered by the County in a manner that adapts itself as fully as practical to the existing statutory and administrative procedures followed by the State Tax Commission in administering and collecting the sales and use taxes of the state;

(4) To adopt a transient room tax ordinance that can be administered in a manner that will provide funds for the purposes of establishing, financing, and promoting recreation, tourism, film production and conventions, and such other purposes as have been authorized by law for the expenditure of transient room taxes and for that purpose create, at the discretion of the County, a reserve fund comprised of any funds collected but not expended during any financial year. (Ord. No. 2011-16; 4-26-11)

### **21-2-3. Statutes Adopted by References.**

All applicable provisions of Title 17, Chapter 31, Utah Code Annotated, 1953 as amended and Title 59, Chapter 12, Part 3, Utah Code Annotated, 1953 are hereby incorporated herein and made a part of this Article by this reference thereto. (Ord. No. 2006-40; 11-28-06)

### **21-2-4. Definition of Transient.**

For the purpose of this Article, the term “transient” means and is defined as any individual who occupies any suite, room, or rooms in a motel, hotel, motor court, inn, or similar public accommodation, for fewer than thirty consecutive days. (Ord. No. 2006-40; 11-28-06)

### **21-2-5. Tax Imposed.**

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(1) There is hereby levied on all persons, companies, corporations, or other like and similar persons, groups or organizations doing business in Utah County as motor courts, motels, hotels, inns, or like and similar public accommodations a transient room tax at the rate of four and one quarter percent (4.25%) of the rent for every occupancy of a suite, room or rooms by a transient.

(2) Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of Title 17, Chapter 31, and Title 59, Chapter 12, Part 3, Utah Code Annotated, 1953 as amended from time to time, all of the provisions of Title 59, Chapter 12, Part 1, Utah Code Annotated, 1953 as amended, known as the Sales and Use Tax Act, and all of the provisions of Title 59, Chapter 12, Part 2, Utah Code Annotated, 1953 as amended, known as the Local Sales and Use Tax Law of Utah, are hereby adopted and made a part of this Article as though fully set forth herein to the extent the said provisions are relevant and pertinent to the administration of taxes by Utah County.

(3) Wherever and to the extent that in Chapter 12, Part 1 of Title 59, Utah Code Annotated, 1953, the State of Utah is named or referred to as the taxing agency, the name of Utah County shall be substituted therefor. Nothing in this subsection shall be deemed to require substitution of the name of the county for the word "state" when that word is used as part of the title of the State Tax Commission, or of the Constitution of the State of Utah.

(4) If an annual license has been issued to a retailer under Section 59-12-106 of the Utah Code Annotated, 1953, an additional license shall not be required by reason of this section but a copy of such license shall be provided to the County within thirty days after the effective date of this ordinance. (Ord. No. 2011-16; 4-26-11)

### **21-2-6. Exclusions.**

There shall be excluded from the rent paid or charged by which the tax is measured:

(1) The amount of any sales or use tax imposed by the state or by any other governmental agency upon a retailer or consumer;

(2) Receipts from the sale or service charge for any food or beverage or room service charges in conjunction with the occupancy of the suite, room or rooms. (Ord. No. 2006-40; 11-28-06)

### **21-2-7. Convention Bureau Special Reserve Fund.**

For the purposes authorized by this Article, there is hereby created a reserve fund, to be known as the "Convention Bureau Special Reserve Fund," which shall be maintained separate and apart from general and other special funds of the County, and in which shall be deposited any and all funds received by virtue of the tax imposed hereby but not expended during the fiscal year in which they were received or in any other subsequent fiscal year. (Ord. No. 2011-16; 4-26-11)

### **21-2-8. Contributions and Donations Permitted.**

The Board of County Commissioners, Utah County, Utah is authorized to accept, on behalf of the County, funds contributed, donated, or supplied by any person, corporation, other governmental agency, or from any other source whatever for the purposes outline in Section 21-2-2 of this Article, and, when such funds are received, they shall be deposited and used in the same manner as though they were derived from the tax imposed hereby. (Ord. No. 2006-40; 11-28-06)

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### **21-2-9. Audits.**

Any records, tax returns, or other information of any person, corporation, company, or other group or organization subject to the taxes imposed by this Article which relate to the calculations, collection or remittance to the County of said taxes shall be subject to review, inspection, and audit by the County or its agent. The records of the State Tax Commission relating to the collection of sales and use taxes, or Tourism, Recreation, and Convention Center taxes on the same transactions which are the subject of this tax shall be subject to review and audit as provided in the County's contract with the State Tax Commission for the collection of the local sales and use tax and as provided by law. The taxpayer shall also be subject to such audits and reviews by the Utah State Tax Commission as are provided for by law. (Ord. No. 2006-40; 11-28-06)

### **21-2-10. Remittance Tax.**

The tax shall be collected by the State Tax Commission pursuant to Section 59-12-302, Utah Code Annotated, 1953, as amended, and remitted to Utah County as provided therein. (Ord. No. 2011-16; 4-26-11)

### **21-2-11. Appeals.**

Any party aggrieved by any action of the County relating to the assessment, auditing, calculation, or collection of the tax, including any Notice of Deficiency issued by the County, may request a hearing by filing a written Request for Redetermination and Hearing with the Utah County Clerk/Auditor no later than thirty days after the effective date of the County's action or the date of issuance of the Notice of Deficiency. The party shall have an additional right of administrative appeal to the Utah State Tax Commission in accordance with Section 59-12-302, Utah Code Annotated, 1953 as amended. (Ord. No. 2006-40; 11-28-06)

### **21-2-12. Penalties and Interest.**

Any person who fails to file any tax return or information required by this Ordinance, who fails to pay any tax due hereunder or who fails to timely pay such tax shall be subject to the imposition of penalties and interest by the County in accordance with Sections 59-1-401 and 59-1-402, Utah Code Annotated, 1953 as amended, or any successor provision thereto. (Ord. No. 2006-40; 11-28-06)

### **21-2-13. Severability.**

If any Section, subsection, sentence, clause, phrase or portion of this Article, including but not limited to any exemption, is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Article. It is the intention of the Board of County Commissioners, Utah County, Utah that each separate provision of this Article shall be deemed independent of all other provisions herein. (Ord. No. 2006-40; 11-28-06)

### **21-2-14. Repealer.**

All existing ordinances of Utah County imposing a transient room tax are hereby repealed as of the effective date of this Ordinance. (Ord. No. 2006-40; 11-28-06)

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### Article 21-3. Sales and Use Tax

#### 21-3-1. Title.

#### 21-3-2. Purpose.

#### 21-3-3. Effective date.

#### 21-3-4. Sales and Use Tax.

#### 21-3-5. Penalties.

#### 21-3-6. Severability.

#### 21-3-1. Title.

This ordinance shall be known as the "Sales and Use Tax Ordinance of the County of Utah." (Ord. No. 1990-11, Section 1, 3-21-90)

#### 21-3-2. Purpose.

The 48th Session of the Utah Legislature authorized the counties and municipalities of the State of Utah to enact sales and use tax ordinances imposing a one percent tax.

It is the purpose of this Article to conform the Sales and Use Tax of the County to the requirements of the Sales and Use Tax Act, Chapter 12 of Title 59, Utah Code Annotated, 1953, as currently amended. (Ord. No. 1990-11, Section 2, 3-21-90)

#### 21-3-3. Effective date.

This Article shall be effective as of 12:01 o'clock a.m., January 1, 1990. (Ord. No. 1990-11, Section 3, 3-21-90)

#### 21-3-4. Sales and Use Tax.

(a) (1) From and after the effective date of this Article, there is levied and there shall be collected and paid a tax upon every retail sale of tangible personal property, services and meals made within Utah County at the rate of one percent.

(2) An excise tax is hereby imposed on the storage, use or other consumption in this County of tangible personal property from any retailer on or after the operative date of this Article at the rate of one percent of the sales price of the property.

(3) For the purpose of this Article all retail sales shall be presumed to have been consummated at the place of business, delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. In the event a retailer has no permanent place of business, the place or places at which the retail sales are consummated shall be as determined under the rules and regulations prescribed and adopted by the State Tax Commission. Public utilities as defined by Title 54, Utah Code Annotated, 1953, shall not be obligated to determine the place or places within any county or municipality where public utilities services are rendered, but the place of sale or the sales tax revenue arising from such service allocable to the County shall be as determined by the State Tax Commission pursuant to an appropriate formula and other rules and regulations to be prescribed and adopted by it.

(b) (1) Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of the Sales and Use Tax Act, all of the provisions of Chapter 12, Title 59, Utah Code

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Annotated, 1953, as amended, and in force and effect on the effective date of this Article, insofar as they relate to sales taxes, excepting Sections 59-12-101 and 59-12-119 thereof, are hereby adopted and made a part of this Article as though fully set forth herein.

(2) Wherever, and to the extent that in Chapter 12 of Title 59, Utah Code Annotated, 1953, the State of Utah is named or referred to as the taxing agency, the name of this County shall be substituted therefor.

Nothing in this subparagraph (b) shall be deemed to require substitution of the name of the County for the word "State" when that word is used as part of the title of the State Tax Commission, or of the Constitution of the State of Utah, nor shall the name of the County be substituted for that of the State in any Section when the result of that substitution would require action to be taken by or against the County or any agency thereof, rather than by or against the State Tax Commission in performing the functions incident to the administration or operation of the Article.

(3) If an annual license has been issued to a retailer under Section 59-12-106 of the said Utah Code Annotated, 1953, an additional license shall not be required by reason of this Section.

(4) There shall be excluded from the purchase price paid or charged by which the tax is measured:

(A) The amount of any sales or use tax imposed by the State of Utah upon a retailer or consumer;

(B) The gross receipts from the sale of or the cost of storage, use or other consumption of tangible personal property upon which a sales or use tax has become due by reason of the sale transaction to any municipality and any other county in the State of Utah, under the sales and use tax ordinance enacted by that county or municipality in accordance with the Sales and Use Tax Act. (Ord. No. 1990-11, Section 4, 3-21-90)

### **21-3-5. Penalties.**

Any person violating any of the provisions of this Article shall be deemed guilty of a Class B misdemeanor, and upon conviction thereof shall be punishable by a fine in an amount not more than \$1,000.00 or imprisonment for a period of not more than six months, or by both such fine and imprisonment. (Ord. No. 1990-11, Section 6, 3-21-90; Ord. No. 2019-25, 6-25-19).

### **21-3-6. Severability.**

If any Section, Subsection, sentence, clause, phrase or portion of this Article, including but not limited to any exemption, is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Article. It is the intention of the County Commission that each separate provision of this Article shall be deemed independent of all other provisions herein. (Ord. No. 1990-11, Section 7, 3-21-90)

## **Article 21-4. Tourism, Recreation, Cultural and Convention Facilities Tax**

### **21-4-1. Provisions.**

### **21-4-2. Statutory authority.**

### **21-4-3. Purpose of provisions.**

### **21-4-4. Definitions.**

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### **21-4-5. Imposition—Amount.**

### **21-4-6. Use of revenues.**

### **21-4-7. Collection.**

### **21-4-8. Licensure.**

### **21-4-1. Provisions.**

This Article shall be known as the Tourism, Recreation, Cultural and Convention Facilities Tax of the County of Utah. (Ord. No.2009-31, 9-22-09)

### **21-4-2. Statutory authority.**

The authority for imposing this tax is derived from Title 59, Chapter 12, Section 601 et seq., Utah Code Annotated, 1953, as amended. (Ord. No.2009-31, 9-22-09)

### **21-4-3. Purpose of provisions.**

This ordinance is reenacted to provide the County with a source of revenue specifically for the purposes of financing in whole or in part tourism promotion, and the development, operation and maintenance of tourist, recreation, cultural and convention facilities, and the Board of County Commissioners hereby directs that the provisions hereof be interpreted and construed to accomplish the stated purpose. (Ord. No.2009-31, 9-22-09)

### **21-4-4. Definitions.**

As used in this ordinance:

(1) "Airport facility" means:

(a) an appurtenance to an airport, including a fixed guideway, as defined in Section 59-12-1702, Utah Code Annotated, 1953 as amended;

(b) a control tower, including a radar system;

(c) a public area of an airport; or

(d) a terminal facility.

(2) "Convention facility" means any publicly owned or operated convention center, sports arena, or other facility at which conventions, conferences, and other gatherings are held and whose primary business or function is to host such conventions, conferences, and other gatherings.

(3) "Cultural facility" means any publicly owned or operated museum, theater, art center, music hall, or other cultural or arts facility.

(4) "Recreation facility" or "tourist facility" means any publicly owned or operated park, campground, marina, dock, golf course, water park, historic park, monument, planetarium, zoo, bicycle trails, and other recreation or tourism related facility.

(5) (a) "Restaurant" includes any coffee shop, cafeteria, restaurant, luncheonette, soda fountain, or fast-food service where food is prepared for immediate consumption.

(b) "Restaurant" does not include any retail establishment whose primary business or function is the sale of fuel or food items for off-premise, but not immediate, consumption, and a theater that sells food items, but not a dinner theater. (Ord. No.2009-31, 9-22-09)

### **21-4-5. Imposition—Amount.**

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(a) There is hereby levied a tourism, recreation, cultural, convention, and airport facilities tax on all restaurants, as defined herein, in Utah County at the rate of one percent (1%) of all sales of prepared food and beverages, or food and food ingredients that are sold by restaurants, pursuant to Section 59-12-603 (1)(a)(ii), Utah Code Annotated, 1953, as amended.

(b) There is hereby levied a tourism, recreation, cultural, convention, and airport facilities tax on all short-term leases and rentals of motor vehicles in Utah County not exceeding 30 days, except for leases and rentals of motor vehicles made for the purpose of temporarily replacing a person's motor vehicle that is repaired pursuant to a repair or an insurance agreement, at the rate of 7%, pursuant to Section 59-12-603(1)(a)(i), Utah Code Annotated, 1953 as amended.

(c) (1) Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of the Tourism, Recreation, Cultural, Convention and Airport Facilities Tax Act, all of the provisions of Title 59, Chapter 12, Part 1, Utah Code Annotated, 1953, as amended, and in force and effect on the effective date of this Article, insofar as they relate to the tax imposed by this Article, excepting Sections 59-12-101 and 59-12-119 thereof, are hereby adopted and made a part of this Article as though fully set forth herein.

(2) Wherever, and to the extent that in Title 59, Chapter 12, Part 1, Utah Code Annotated, 1953, as amended, the State of Utah is named or referred to as the taxing agency, the name of Utah County shall be substituted therefor. Nothing in this subparagraph (c)(2) shall be deemed to require substitution of the name of the County for the word "State" when that word is used as part of the title of the State Tax Commission, or of the Constitution of the State of Utah, nor shall the name of the County be substituted for that of the State in any Section when the result of that substitution would require action to be taken by or against the County or any agency thereof, rather than by or against the State Tax Commission in performing the functions incident to the administration or operation of the Article. (Ord. No.2008-25, 9-23-08)

### **21-4-6. Use of Revenues.**

The revenues received from the tourism, recreation, cultural, convention, and airport facilities taxes levied pursuant to Section 21-4-5 hereof, shall be used solely for the purposes of financing, in whole or in part, tourism promotion, and the development, operation, and maintenance of airport, convention, cultural, recreation, and tourist facilities as defined herein. The Board of County Commissioners may issue bonds under the provisions of the Utah Municipal Bond Act to pay any costs incurred for the purposes set forth above and may pledge the entire proceeds of the tax provided for in this Article to the payment of principal, interest, premiums and necessary reserves for any such bonds. (Ord. No.2008-25, 9-23-08)

### **21-4-7. Collection.**

Taxes imposed under this Article shall be levied at the same time and collected in the same manner as provided for in Title 59, Chapter 12, Section 201 et seq. of the Utah Code Annotated, 1953, as amended, except that the revenue derived from the tax is not subject to the collection and distribution procedures established pursuant to the provisions of Subsection 59-12-205(2), Utah Code Annotated, 1953, as amended. All revenues so collected shall be the revenues of Utah County. Any records, tax returns, or other information of any person, corporation, company, or other group or organization subject to the taxes imposed by this Article which relate to the calculation, collection or remittance to the State Tax Commission of said taxes shall be subject to review, inspection, and auditing by Utah County. (Ord. No.2008-25, 9-23-08)



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### **21-4-8. Licensure.**

All persons, companies, corporations or other similar persons, groups, or organizations doing business as restaurants shall obtain from the State Tax Commission, a tourism, recreation, cultural or convention tax license. No such additional license shall be required if the person, company, corporation, group or organization has obtained a license pursuant to Section 59-12-106, Utah Code Annotated, 1953, as amended. (Ord. No.2008-25, 9-23-008).

## **Article 21-5. Real Property Tax Sale Procedures.**

### **21-5-1. Purpose.**

### **21-5-2. Bidder Registration Procedures.**

### **21-5-3. Redemption Rights and Procedures.**

### **21-5-4. Prohibition of Collusive Bidding.**

### **21-5-5. Conflict of Interest Prohibitions and Disclosure Requirements.**

### **21-5-6. Criteria for Accepting or Rejecting Bids.**

### **21-5-7. Sale Ratification Procedures.**

### **21-5-8. Criteria for Granting Bidder Preference.**

### **21-5-9. Procedures for Recording Tax Deeds.**

### **21-5-10. Payment Methods and Procedures.**

### **21-5-11. Procedures for Contesting Bids and Sales.**

### **21-5-12. Criteria for Striking Properties to the County.**

### **21-5-13. Procedures for Disclosing Properties Withdrawn from the Sale for Reasons other than Redemption.**

### **21-5-14. Disclaimers by the County with respect to Sale Procedures and Actions.**

### **21-5-15. Miscellaneous Procedures.**

### **21-5-1. Purpose.**

In order to facilitate the sale of properties certified for the annual real property sale and to provide for a consistency of procedure, when, pursuant to Utah Code Annotated, Section 59-2-1351.1, the County Auditor conducts the annual real property tax sale, the sale shall be conducted in accordance with the provisions of this Article. (Ord. No. 1996-07, 04-30-96)

### **21-5-2. Bidder Registration Procedures.**

(a)All individuals interested in participating in the annual real property tax sale shall be required to register in order to participate in the tax sale.

(b)An individual who is registering for a sale that is conducted as an in-person auction shall be required to register and receive a bid number before the sale starts and/or bidding begins. Registration prior to the start of the sale is to eliminate any confusion after bidding begins. Bidders will not be allowed to register after registration has been closed at the start of the sale and/or bidding begins. Bidders will be required to pay any registration fees and produce any funds for deposit, if required, prior to being issued a bidder number. The bidder agreement, signed by the bidder at registration, shall include a schedule of fees, if required, and shall identify if any fee or portion of fee is non-refundable.

(c)An individual who is registering for a sale that is conducted as an online auction shall be required to register as per the requirements of the vendor contracted by the Utah County Clerk/Auditor to conduct the online auction. Bidders will be subject to the terms of service, registration requirements, and payment of fees (both refundable and non-refundable) according to the vendors terms of service.

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(d) An individual interested in bidding for more than one entity, shall be required to register separately each such entity in order to bid.

(e) Tax deeds will only be prepared in the name of the successful bidder as provided by the winning bidder during registration.

### **21-5-3. Redemption Rights and Procedures.**

(a) Property may be redeemed on behalf of the record owner by any person at any time prior to the time that bidding starts on the property at the Tax Sale following the lapse of four years from the date the property tax became delinquent.

(b) A person may redeem property by paying to the County Treasurer all delinquent taxes, interest, penalties, and administrative costs that have accrued on the property.

(c) If two or more persons own a piece of property on which a delinquency exists, any owner may redeem the owner's interest in the property upon payment of that portion of the taxes, interest, penalties, and administrative costs which the owner's interest bears to the whole, as determined by the Board of County Commissioners.

(d) If any property is redeemed, the County Treasurer shall make the proper entry in the record of tax sales filed in the Treasurer's Office and issue a certificate of redemption, which is prima facie evidence of the redemption, and may be recorded in the office of the County Recorder without acknowledgment. (Ord. No. 1996-07, 04-30-96; Ord. No. 2000-11, 04-11-2000)

### **21-5-4. Prohibition of Collusive Bidding.**

Collusive bidding is prohibited, and all bids submitted and the tax deed issued thereafter will only be executed in the name of an individual successful purchaser. Collusive bidding is defined as any agreement or understanding reached by two (2) or more parties that changes the bids the parties would otherwise offer absent the agreement or understanding. The County Clerk/Auditor and/or the Board of County Commissioners have the right to reject any bid deemed collusive. (Ord. No. 1996-07, 04-30-96; Ord. No. 2000-11, 04-11-2000)

### **21-5-5. Conflict of Interest Prohibitions and Disclosure Requirements.**

(a) No employee of any County office connected with the Tax Sale may bid on or benefit from property offered for sale, directly or indirectly, except where the employee is the record owner or an abutting property owner.

(b) Where a business associate or relative of an employee of any County office connected with the Tax Sale desires to participate in the Tax Sale, complete written disclosure of any relationships that might create the appearance of a conflict of interest must be made prior to the sale. (Ord. No. 1996-07, 04-30-96)

### **21-5-6. Criteria for Accepting or Rejecting Bids.**

(a) A bid in an amount to pay the taxes, penalties, interest and administration costs for the entire parcel of property may be accepted.

(b) A bid in an amount sufficient to pay the taxes, penalties, interest and administrative costs for less than a 100% undivided interest in the entire parcel of property, but not less than 1%, may be accepted.

(c) The County Clerk/Auditor shall determine the method of bid for each parcel of property. The bid increments shall be set by the individual conducting an in-person auction and/or by the vendor conducting an online auction as authorized by the County Clerk/Auditor.

(d) Unless the County Clerk/Auditor determines that another method of bid more fully protects the interest of the property owner and the interest of the public, the method of bid for the following types of parcels of property shall be the highest bid amount for the entire parcel of property being sold:

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(1) parcels of property which are twenty (20) feet or less in width, at the narrowest point, and which are not condominiums and do not contain dwellings;

(2) parcels of property which have an area of .1 acre or less, and which are not condominiums and which do not contain dwellings;

(3) parcels of property resulting from a tax sale division of a parcel of property; and

(4) parcels of property for which the ownership interest being sold at the tax sale is less than a 100% undivided ownership interest.

(e) Unless the County Clerk/Auditor determines that another method of bid more fully protects the interest of the property owner and the interest of the public, the method of bid for parcels of property which are not sold by the highest bid for the entire parcel of property shall be a bid down method. The first bid shall be for the amount of taxes, penalties, interest, and administrative costs for a 100% ownership interest in the entire parcel of property. Acceptable subsequent bids shall be for the amount of taxes, penalties, interest, and administrative costs for a lesser undivided percentage ownership interest, but not less than 1%. In the event a bid is received for the amount of taxes, penalties, interest, and administrative costs for an undivided 1% interest in the entire parcel of property, the method of bid shall be the highest bid amount for the undivided 1% interest. (Ord. No. 2010-25, 09-28-10)

(f) Once the County Clerk/Auditor has closed the sale of a particular parcel of property as a result of accepting a bid on the parcel, the successful bidder or purchaser of the property may not unilaterally rescind the bid. The Board of County Commissioners, after the acceptance of a bid, may enforce the terms of the bid by forfeiting any required deposit of the purchaser and obtaining a legal judgment against the purchaser in the amount of the bid, plus interest and attorney's fees.

(g) A bid shall not be accepted for an amount which is insufficient to pay the taxes, penalties, interest, and administrative costs owing on the delinquent property.

(h) Acceptance of a bid by the County Clerk/Auditor is tentative and is subject to acceptance or rejection by the Board of County Commissioners. The Board of County Commissioners may reject any or all bids. (Ord. No. 1996-07, 04-30-96; Ord. No. 2000-11, 04-11-2000; Ord. No. 2008-15, 04-29-08)

### **21-5-7. Sale Ratification Procedures.**

All bids accepted by the County Clerk/Auditor at the annual real property tax sale shall be submitted to the Board of County Commissioners for ratification. Any bid not ratified shall be deemed rejected and the bid amount paid shall be refunded to the bidder minus any non-refundable fee or deposits as required when the bidder submitted their bidder registration.

### **21-5-8. Criteria for Granting Bidder Preference.**

(a) At the discretion of the County Auditor a parcel of real property may be offered as a Preferred Sale to bidders who are granted Preferred Bidder Status as provided for herein.

(b) "Preferred Sale" is the sale of a single, designated parcel of real property being offered for sale at the annual property tax sale in which;

(1) Only bidders that have been granted Preferred Bidder Status will be able to participate.

(2) If no bids are received during the Preferred Sale, the sale of the designated parcel shall proceed under normal operating procedures (not a Preferred Sale) and all bidders, not otherwise disqualified, will be able to participate.

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(c) A parcel may be offered as a Preferred Sale if it meets the following criteria:

(1) The parcel has been determined not to be an economically viable unit of property to other than a preferential interest based upon consideration of such characteristics as size, shape, access, zoning, or other factors that may affect the economic value and use of the parcel, or

(2) A non-preference sale of the parcel would create a nuisance and/or cloud upon an existing interest in the property and could unreasonably diminish the value of such an interest.

(d) "Preferred Bidder Status" may be granted to bidders who meet the following criteria:

(1) The bidder can demonstrate a possessory interest in the parcel being offered for Preferred Sale, or

(2) The bidder owns a parcel or parcels that abut the parcel being offered for Preferred Sale.

(Ord. No. 1996-07, 04-30-96; 2016-14, 4-19-16)

### **21-5-9. Procedures for Recording Tax Deeds.**

(1) Upon payment by the successful bidder, the County Treasurer or online vendor will issue a temporary receipt. After ratification by the Board of County Commissioners and after recordation, the County Clerk/Auditor will mail the Tax Deed to the name and address listed on the bid sheet and bidder registration form. Deeds issued by the County Clerk/Auditor shall recite the following:

(2) The total amount of all the delinquent taxes, penalties, interest, and administrative costs which were paid for the execution and delivery of the deed;

(3) The year for which the property was assessed, the year the property became delinquent, and the year the property was subject to tax sale;

(4) A full description of the property; and

(5) The name of grantee.

(b) When the deed is executed and delivered by the Clerk/Auditor, it shall be prima facie evidence of the regularity of all proceedings subsequent to the date the taxes initially became delinquent and of the conveyance of the property to the grantee in fee simple.

(c) The deed issued by the County Auditor under this section shall be recorded by the County Recorder.

(d) The fee for the recording shall be included in the administrative costs of the sale. (Ord. No. 1996-07, 04-30-96)

### **21-5-10. Payment Methods and Procedures.**

The only acceptable methods of payment for properties purchased at the annual real property tax sale shall be in cash, certified check, money order or other method deemed acceptable by either the Utah County Treasurer or vendor conducting an online auction. No personal checks will be accepted for payment.

### **21-5-11. Procedures for Contesting Bids and Sales.**

Any person wishing to contest any action taken in conjunction with the annual real property tax sale must file a written protest with the Board of County Commissioners of Utah County within thirty (30) days after the date of the annual real property tax sale. The Board of County Commissioners are not obligated to grant hearings for purposes of contesting a bid or sale and may render a decision based upon all information following a review of submissions provided by the contesting parties. The Board may award the property to one of the bidders, reject all bids and order it re-offered for sale, or upon a finding that it is in the best public interest,

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withdraw the property from the sale.

### **21-5-12. Criteria for Striking Properties to the County.**

(a) Any property offered for sale for which there is no purchaser and which it is not in the public interest to withdraw and recertify to a subsequent sale shall be struck off to the County by the County Clerk/Auditor, who shall then:

(1) Publicly declare substantially as follows: “All property here offered for sale which has not been struck off to a private purchaser is hereby struck off and sold to the County of Utah, and I hereby declare the fee simple title of the property to be vested in the County.”

(2) Make an endorsement opposite each of the entries in the delinquency tax sale record described in Section 52-2-1338, Utah Code Annotated, 1953 as amended, substantially as follows: “The fee simple title in the property described in this entry in the year 20\_\_\_\_ sold and conveyed to the County of Utah in payment of general taxes charged to the property”; and

(3) Sign the Clerk/Auditor’s name to the record.

(b) The fee simple title shall then vest in the County. (Ord. No. 1996-07, 04-30-96; Ord. No. 2000-11, 04-11-2000)

### **21-5-13. Procedures for Disclosing Properties Withdrawn from the Sale for Reasons other than Redemption.**

Utah County shall have the right and authority to remove any parcel of property from the annual real property tax sale for any reason at any time before or during the sale. Disclosure will be made by the County Clerk/Auditor before or during the sale of all properties withdrawn from the sale for reasons other than redemption. (Ord. No. 1996-07, 04-30-96)

### **21-5-14. Disclaimers by the County with respect to Sale Procedures and Actions.**

(a) Properties sold during the annual real property tax sale shall be conveyed by Tax Deed. This form of deed is not a warranty deed. The County makes no representations as to the title conveyed, nor as to the purchaser’s right of possession of the property. Similarly, the County makes no warranties or representations as to whether the property is buildable or developable, nor does the County make any representations regarding whether the property complies with applicable zoning regulations. The County does not warrant or represent that any property purchased during the Tax Sale is habitable or in any particular condition. The County also makes no warranties or representations regarding the accuracy of the assessment of the property or the accuracy of the description of the real estate or improvements thereon.

(b) Utah County attempts to protect the rights of all parties by complying with all notice provisions of Title 59, Utah Code Annotated, 1953 as amended. While Utah County attempts to give notice to all property owners, and those persons, corporations, partnerships and entities with a substantial interest in the parcels of property, it does not perform a title search on each parcel of property due to budgetary and time constraints, and specific tax sales may be challenged on due process grounds.

(c) If, at any time, it comes to the attention of Utah County that Utah County failed to notify a necessary party that a parcel of property was included in the annual real property tax sale, Utah County shall have the option, at any time, to invalidate the sale for the affected parcel. In the event that Utah County does invalidate the sale of a parcel of property, Utah County will refund

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any monies paid by the successful bidder for the parcel at the tax sale minus any non-refundable fees collected at the time of registration. The successful bidder shall then be required to execute a quit-claim deed in favor of Utah County for the parcel of property in question. All bidders, by bidding at the annual real property tax sale, shall be bound by this provision of the ordinance.

(d) Due to the backlog of property transactions at the Utah County Recorder's Office, Utah County has the right to delay the issuance of tax deeds for the annual real property tax sale, for a period of up to four months. (Ord. No. 1996-07, 04-30-96)

### **21-5-15. Miscellaneous Procedures.**

(a) In the event a parcel of property, which is subject to the Farmland Assessment Act (Greenbelt) no longer qualifies for greenbelt status, a rollback tax will then be imposed, which tax shall be in addition to the advertised delinquent tax amount. Said rollback tax shall be the responsibility of the successful bidder of the parcel of property in question.

(b) The current year's taxes for properties included in the annual real property tax sale are not being paid by the successful bidders at the tax sale. Additional taxes for the current year will be due in November of the current year. In the event the entire parcel is purchased at the tax sale, new address forms must be filled out by the successful bidders in order to receive tax notices for the current year. If an undivided interest is sold at the tax sale, tax notices will continue to go to the record owners.

(c) After the conclusion of the bidding for the delinquent parcels of property, all bidders will be required to pay their winning bids by the method and within the time frame required by the Utah County Clerk/Auditor. Any bids for parcels of property which have not been paid within the time frame prescribed may be offered up for auction again at either an in-person sale or online. Bidders who fail to pay their bid will be barred from offering any additional bids for any property offered for re-auction will forfeit any required deposit. If no bid is received at the re-auction for the parcel of property, the Board of County Commissioners may enforce the original accepted bid.

(d) Any individual who is a successful bidder for a parcel of property included in the annual real property tax sale and who fails to pay for said parcel of property, will be barred as a bidder in the tax sale the following year.

(e) All individuals and entities participating in the annual real property tax sale shall be subject to the Utah County tax sale procedures enumerated in this Ordinance, together with all additional instructions delivered by the Utah County Clerk/Auditor at the time of the annual real property tax sale. (Ord. No. 1996-07, 04-30-96; Ord. No. 2000-11, 04-11-2000; Ord. No. 2008-15, 04-29-08)

## **Article 21-6. 911 Access Line Surcharge**

### **21-6-1. Definitions.**

### **21-6-2. 911 Access Line Surcharge.**

### **21-6-1. Definitions.**

For the purpose of this Article, the following words shall have the meanings respectively ascribed to them:

(a) "Local exchange service" means the provision of public telecommunications services by a wireline common carrier to customers within a geographic area encompassing one or more local

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communities as described in the carrier's service territory maps, tariffs, price lists, or rate schedules filed with and approved by the Public Service Commission.

(b) "Local exchange service switched access line" means the transmission facility and local switching equipment used by a wireline common carrier to connect a customer location to a carrier's local exchange switching network for providing two-way interactive voice, or voice capable, services.

(c) "911 emergency telephone service" means the communication system which provides citizens with rapid direct access to the public emergency operation center operated by Utah County by dialing the telephone number "911" with the objective of reducing the response time to situations requiring law enforcement, fire, medical, rescue, and other emergency services.

(d) "Radio communications access line" means the radio equipment and assigned customer identification number used to connect a mobile or fixed radio customer in Utah County to a radio communication service provider's network for two-way interactive voice, or voice capable, services.

(e) "Radio communications service" means a public telecommunications service providing the capability of two-way interactive telecommunications between mobile and fixed radio customers, and between mobile or fixed radio customers and the local exchange service network customers of a wireline common carrier. Radio communications service providers include corporations, persons or entities offering cellular telephone service, enhanced specialized mobile radio service, rural radio service, radio common carrier services, personal communications services, and any equivalent wireless public telecommunications service, as defined in 47 CFR, parts 20, 21, 22, 24, and 90.

(f) "Wireline common carrier" means a public telecommunications service provider that primarily uses metallic or nonmetallic cables and wires for connecting customers to its local exchange service networks. (Ord. No. 1996-10, 05-21-96)

### **21-6-2. 911 Access Line Surcharge.**

(a) The Board of County Commissioners of Utah County hereby levies monthly an emergency telephone charge on each local exchange service switched access line and each revenue producing radio communications access line within the area served by the 911 emergency telephone service communication system operated by Utah County, except as provided in Subsection (b).

(b) (i) Access lines provided for public coin telephone service are exempt from emergency telephone charges.

(ii) A radio communications access line customer with a billing address within the boundaries of the area served by the 911 emergency telephone service communication system operated by Utah County shall be subject to the emergency telephone charge on a maximum of five radio communications access lines.

(iii) Access lines located within an area outside the area served by the 911 emergency telephone service communication system operated by Utah County shall not be subject to the emergency telephone charge.

(c) The amount of the charge hereby levied is 53 cents per month for each local exchange service switched access line and 53 cents per month for each radio communications access line.

(d) Notification of the intent to levy this charge shall be given to the Public Service Commission at least 30 days prior to the effective date.

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(e) The emergency telephone charge levied under this section shall be billed, collected, and remitted by the corporation, person, or entity that provides the local exchange service switched access line services or radio communications access line services to Utah County.

(f) The money received by Utah County for the provision of 911 emergency telephone service shall be deposited in a special emergency telephone service fund. The money in the emergency telephone service fund shall be expended by Utah County to pay the costs of establishing, installing, maintaining, and operating a 911 emergency telephone system and/or integrating a 911 system into an established public safety dispatch center, including contracting with the providers of local exchange service, radio communications service, and vendors of appropriate terminal equipment as necessary to implement the 911 emergency telephone service. Revenues derived for the funding of 911 emergency telephone service may only be used for that portion of costs related to the operation of the 911 emergency telephone system when such a system is integrated with any public safety dispatch system. (Ord. No. 1999-03, 01-26-99)

### **Article 21-7. Optional County Sales and Use Tax.**

#### **21-7-1. Title of Provisions.**

#### **21-7-2. Statutory Authority.**

#### **21-7-3. Purpose of Provisions.**

#### **21-7-4. Imposition - Amount.**

#### **21-7-5. Incorporation of State Law.**

#### **21-7-6. Administration, Collection and Distribution by State.**

#### **21-7-7. Exemptions.**

#### **21-7-8. Effective Date.**

#### **21-7-1. Title of Provisions.**

The ordinance codified in this Chapter shall be known as the "Optional County Sales and Use Tax." (Ord. No. 1997-16, 06-25-97)

#### **21-7-2. Statutory Authority.**

The authority for imposing this tax is derived from Title 59, Chapter 12, Part Nine, Utah Code Annotated, 1953, as amended. (Ord. No. 1997-16, 06-25-97)

#### **21-7-3. Purpose of Provisions.**

The ordinance codified in this Chapter is enacted to provide the County with a source of revenue to allow the County to more effectively carry out its role as a political and legal subdivision of the State of Utah. The Board of County Commissioners hereby directs that the provisions hereof be interpreted and construed to accomplish this stated purpose. (Ord. No. 1997-16, 06-25-97)

#### **21-7-4. Imposition - Amount.**

In addition to all other taxes imposed, the County does hereby impose and levy for collection a sales and use tax of 1/4 of 1% upon the sales and uses described in Section 59-12-103(1), subject to the exemptions provided for in Section 59-12-104. This tax is imposed



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upon all sales and uses made in the County, including sales and uses made within the corporate limits of the cities and towns of the County. Provisions of this ordinance shall be subject to the provisions of the Sales and Use Tax laws of Utah to which reference is hereafter made in this Chapter and which are hereby enacted and made a part of this ordinance as though fully set forth herein. (Ord. No. 1997-16, 06-25-97)

### **21-7-5. Incorporation of State Law.**

A. Except as hereinafter provided and except insofar as they are inconsistent with provisions of the County Option Sales and Use Tax Act, all of the provisions of Part 1, Chapter 12, Title 59, Utah Code Annotated, 1953 as amended, in force and effect on the effective date of this ordinance insofar as they relate to the tax imposed by this ordinance except Sections 59-12-101 and 59-12-119 thereof, are adopted and made a part of this ordinance as though fully set forth herein.

B. Wherever and to the extent that in Part 1, Chapter 12, Title 59, Utah Code Annotated, 1953 as amended, the State of Utah is named or referred to as the taxing agency, the name of this County shall be substituted therefor. Nothing in this subparagraph shall be deemed to require substitution of the name of the County for the word "state" when that word is used as part of the title of the State Tax Commission, or the Constitution of the State of Utah, nor shall the name of the County be substituted for that of the state in any section when the result of that substitution would require action to be taken by or against the County or any agency thereof, rather than by or against the State Tax Commission in performing the functions incident to the administration or operation of this ordinance. (Ord. No. 1997-16, 06-25-97)

### **21-7-6. Administration, Collection and Distribution by State.**

A. Taxes imposed pursuant to this ordinance shall be levied at the same time and collected in the same manner as provided for in Title 59, Chapter 12, Section 201, et. seq., 1953 as amended, except that the revenue derived from the tax is not subject to the collection and distribution procedures established pursuant to the provisions of Section 59-12-205(2), Utah Code Annotated, 1953 as amended. Revenues collected pursuant to this ordinance shall be distributed in accordance with Utah Code Annotated, Section 59-12-902(3), 1953 as amended, and the rules adopted by the Utah State Tax Commission pursuant to Utah Code Annotated, Section 59-12-903(3)(d), 1953 as amended. All revenues so collected shall be revenues of either Utah County or any other county entitled to distribution of the same pursuant to the statute.

B. Any records, tax returns or other information of any person, corporation, company, or other group or organization subject to the taxes imposed by this ordinance which relate to the calculation, collection or remittance to the State Tax Commission of such taxes shall be subject to review, inspection, and auditing by Utah County.

C. The fee charged Utah County by the State Tax Commission under Utah Code Annotated, Section 59-12-206, 1953 as amended, shall be based on the distribution amount resulting after all the applicable distribution calculations under Utah Code Annotated, Section 59-2-902(3) have been made. (Ord. No. 1997-16, 06-25-97)

### **21-7-7. Exemptions.**

The sale, storage, use or other consumption of tangible personal property which is exempt from sales or use taxation pursuant to Section 59-12-104, Utah Code Annotated, 1953 as

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amended, is exempt from the application of the Optional County Sales and Use Tax. (Ord. No. 1997-16, 06-25-97)

### **21-7-8. Effective Date.**

The tax imposed by this ordinance shall take effect January 1, 1998. (Ord. No. 1997-16, 06-25-97)

## **Article 21-8. Administration of Property Tax Refund, Abatement, Payment Agreement, Deferral, Credit and Exemption Requests**

### **21-8-1. Uniform Policies Established.**

### **21-8-2. Processing of Requests for Property Tax Refund, Abatement, Payment Agreement, Deferral, Credit and Exemption.**

#### **21-8-1. Uniform Policies Established.**

In order to provide consistency of procedure and uniformity of application in the processing of requests for property tax refunds, abatements, payment agreements, deferrals, credits and exemptions, including related penalties and interest, under Sections 59-2-1104 through 1109, 59-2-1115 59-2-1321 and 59-2-1347, and 59-2-1201 through 59-2-1220, *Utah Code Annotated, 1953 as amended*, the Board of County Commissioners finds it to be in the best interest of the public welfare to establish uniform standards and policies governing such requests. (Ord. 2006-19; 5-2-06) (Ord. 2017-21; 9-12-17)

#### **21-8-2. Processing Requests for Property Tax Refund, Abatement, Payment Agreement, Deferral, Credit and Exemption.**

A. Unless otherwise provided for herein, all requests for refund, abatement, payment agreement, deferral, credit or exemption of property taxes, and related penalties or interest, under Sections 59-2-1104 through 1109, 59-2-1115, 59-2-1321 and 59-2-1347, 59-2-1201 through 59-2-1220 *Utah Code Annotated, 1953 as amended*, shall be by written application, shall set forth the specific basis for the request, and shall include all evidence supporting the request. A decision shall be made on each request based upon the submitted materials, unless the Board of County Commissioners desires further input from the applicant and takes action in a public meeting to place the matter on the commission agenda for further review.

B. Except as specifically otherwise authorized herein or by official action of the Board of County Commissioners, each request for refund, abatement, payment agreement, deferral, credit or exemption of property taxes, and related penalties or interest, shall be referred to the property tax officer for review and recommendation. The property tax officer shall be an attorney from the civil division of the County Attorney's Office, designated by the Board of County Commissioners. The property tax officer may request recommendations from involved county offices, may request additional information from the applicant, and may request that the applicant appear to address issues raised by the application. The property tax officer shall review all of the submitted materials and information, and shall then provide a recommendation on the application to the Board of County Commissioners.

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C. The Board of County Commissioners shall review the submitted materials and the recommendation of the property tax officer and shall then take action on the request, based upon the submitted materials.

D. Routine corrections and abatements initiated by individual county offices shall be submitted directly to the Board of County Commissioners for action.

E. The property owner is responsible for the timely payment of the applicable property taxes, and no mistake in the name or address of a property owner renders a tax assessment invalid.

F. Any refund amount that is approved shall first be applied to any known existing delinquency for that property, then to any known existing delinquency on any other property owned by the applicant, and then refunded to the party making the excess payment.

G. Applications for exemptions of taxable tangible personal property with a total aggregate fair market value that is at or below the statutorily prescribed amount shall be processed as follows:

(1) Applications for property tax exemptions of taxable tangible personal property with a total aggregate fair market value that is at or below the statutorily prescribed amount pursuant to *Utah Code Annotated* 59-2-1115 shall be administratively processed by the Office of the Utah County Assessor. The Utah County Assessor is hereby authorized to administratively exempt the personal property tax upon the receipt of a complete application and the determination that the applicant qualifies for the exemption under *Utah Code Annotated* 59-2-1115.

(2) Applications must satisfy the requirements herein and comply with state code and otherwise contain the information and attached documentation deemed necessary by the Utah County Assessor.

(3) The Utah County Assessor shall provide notice to an applicant under this Article including the determination made regarding the application for exemption.

(4) The determination made by the Utah County Assessor as provided for herein shall constitute the decision and determination of the Utah County Board of Commissioners, or as appropriate the Utah County Board of Equalization.

H. Tax relief under the statutory armed forces exemption, blind exemption, indigent abatement, and circuit breaker tax credits shall be processed as follows:

(1) Applications for tax relief under the statutory armed forces exemption, blind exemption, indigent abatement, pursuant to *Utah Code Annotated* 59-2-1104 through 59-2-1109, and circuit breaker tax credit, pursuant to *Utah Code Annotated* 59-2-1201 through 59-2-1220, shall be administratively processed by the Office of the Utah County Clerk/Auditor. The Utah County Clerk/Auditor is hereby authorized to administratively exempt, abate or apply the tax credit as applied for upon the receipt of a complete application and the determination that the applicant qualifies for the exemption under the appropriate *Utah Code Annotated* section 59-2-1104 through 59-2-1109, or 59-2-1201 through 59-2-1220.

(2) Applications must satisfy the requirements herein and comply with state code and otherwise contain the information and attached documentation deemed necessary by the Utah County Clerk/Auditor.

(3) The Utah County Clerk/Auditor shall provide notice to an applicant under this Article including the determination made regarding the application for exemption, abatement or tax credit.

(4) The determination made by the Utah County Clerk/Auditor as provided for herein shall constitute the decision and determination of the Utah County Board of Commissioners, or

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as appropriate the Utah County Board of Equalization. (Ord. 2006-19; 5-2-06)(Ord. 2017-21; 9-12-17)

### **Article 21-9. Personal Property Penalty Reductions**

#### **21-9-1. Purpose.**

#### **21-9-2. Penalty Reduction Not Based on County Error.**

#### **21-9-3. Penalty Waiver and Reduction Based on County Error.**

#### **21-9-1. Purpose.**

In order to establish the procedure for the review and approval of reductions and waivers for penalties imposed for failure to timely file a signed statement required by Section 59-2-306, *Utah Code Annotated*, failure to timely file a signed statement with respect to name and place of residence, or failure to appear and testify, this procedure is established by ordinance pursuant to Section 59-2-307(2)(a), *Utah Code Annotated*. (Ord. 2010-4; 2-2-10)

#### **21-9-2. Penalty Reduction Not Based on County Error.**

A. The Board of County Commissioners hereby authorizes the Office of the Utah County Treasurer to reduce the penalty imposed by Section 59-2-307(1), *Utah Code Annotated*, to \$0 if the tax amount for the subject year is \$5.00 or less; to \$5.00 if the tax amount for the subject tax year is more than \$5.00 but not more than \$100.00; to an amount not less than 5% of the tax amount if the tax amount for the subject tax year is more than \$100.00 but not more than \$1,000.00, based upon an appropriately filed request for reduction or waiver and a finding that each of the following requirements are met:

- (1) the assessment of the penalty was not caused by a County error;
- (2) all taxes for the current year and for all prior years have been paid in full;
- (3) the tax amount for the subject year does not exceed \$1,000.00;
- (4) the penalty has been assessed because of a failure to file the signed statement required by Section 59-2-306, *Utah Code Annotated*, or because of a failure to file the signed statement with respect to name and place of residence;
- (5) the penalty, prior to any reduction, does not exceed \$100.00;
- (6) the current owner has not been assessed a penalty under Section 59-2-307(1), *Utah Code Annotated*, related to any of the prior three tax years;
- (7) the owner has filed the delinquent signed statement prior to or at the time of filing the request for reduction or waiver of the penalty; and
- (8) the best human interests and the interests of the State and the County are served.

B. The Utah County Treasurer shall provide notice to an applicant under this Article including the determination made regarding the application for reduction of penalty.

C. The determination made by the Utah County Treasurer as provided for herein shall constitute the decision and determination of the Utah County Board of Commissioners. (Ord 2011-21; 6-7-11) (Ord 2017-14; 7-18-17) (Ord. 2017-21; 9-12-17)

#### **21-9-3. Penalty Waiver and Reduction Based on County Error.**

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Where the Utah County Treasurer finds that an error made by the County precipitated assessment of the penalty under Section 59-2-307, *Utah Code Annotated*, the penalty may be reduced or waived. (Ord 2010-4; 1-19-10) (Ord. 2017-21; 9-12-17)

### **Article 21-10. Property Tax Abatement or Deferral Applications**

#### **21-10-1. Applications Based on Financial Hardship.**

#### **21-10-2. Applications for Property Tax Abatement or Deferral Not Based on Extreme Financial Hardship**

#### **21-10-3. Other Applications for Property Tax Abatement or Deferral.**

#### **21-10-1. Applications Based on Financial Hardship.**

A. The Board of County Commissioners may grant an application for abatement or deferral of property taxes under Sections 59-2-1107 through 1109, *Utah Code Annotated, 1953 as amended*, for a person under the age of 65 years based on disability, or based on extreme financial hardship, upon a finding by the Board of County Commissioners that each of the following requirements are met:

(1) the applicant is in extreme financial hardship which is not an intended result of voluntary actions by the applicant, or by members of the applicant's household; or, the applicant is disabled and is either receiving Social Security disability payments or meets the requirements to receive such payments;

(2) the applicant, and other members of the applicant's household, do not have resources or sources of funds to pay the taxes; provided, however,

that equity in the applicant's residence shall not be considered as a source of funds if the amount of the equity is less than the amount of the primary personal residence exemption provided for under Section 78-23-3, *Utah Code Annotated, 1953 as amended*;

(3) the applicant is not the owner of income producing assets that could be liquidated to pay the tax;

(4) the best human interests are served by the abatement or deferral;

(5) the interests of the State of Utah and of Utah County are served by the abatement or deferral;

(6) the applicant meets all of the requirements under Sections 59-2-1107 through 1109, *Utah Code Annotated, 1953 as amended*, has filed a complete application and documentation establishing the nature and extent of the disability, or the nature and extent of the extreme financial hardship, and has submitted financial information and documentation establishing the applicant's total household income as defined by Section 59-2-1202, *Utah Code Annotated, 1953 as amended*, provided that if the household income for the preceding year does not reflect the current household income, the applicant shall establish the applicant's current household income with a detailed explanation of the factual basis for the difference between the preceding year's and current year's household income;

(7) the property is the sole residence of the applicant;

(8) the applicant is unable to meet the tax assessed on the applicant's residence as the tax becomes due; and

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(9) in the case of a deferral, the applicant has filed the written consent of the holder of each mortgage and trust deed outstanding on the property.

B. The Board of County Commissioners may grant an application for abatement or deferral of property taxes under Sections 59-2-1107 through 1109, *Utah Code Annotated, 1953 as amended*, for a person the age of 65 years or older, upon a finding by the Board of County Commissioners that each of the following requirements are met:

(1) the applicant is unable to meet the tax assessed on the applicant's residence as the tax becomes due and the inability to meet the tax assessed is not an intended result of voluntary actions by the applicant, or by members of the applicant's household;

(2) the applicant is not the owner of income producing assets that could be liquidated to pay the tax;

(3) the best human interests are served by the abatement or deferral;

(4) the interests of the State of Utah and of Utah County are served by the abatement or deferral;

(5) the applicant meets all of the requirements under Sections 59-2-1107 through 1109, *Utah Code Annotated, 1953 as amended*, has filed a complete application and documentation establishing the factual basis for the application, and has submitted financial information and documentation establishing the applicant's total household income as defined by Section 59-2-1202, *Utah Code Annotated, 1953 as amended*, provided that if the household income for the preceding year does not reflect the current household income, the applicant shall establish the applicant's current household income with a detailed explanation of the factual basis for the difference between the preceding year's and current year's household income;

(6) the property is the sole residence of the applicant; and

(7) in the case of a deferral, the applicant has filed the written consent of the holder of each mortgage and trust deed outstanding on the property.

C. The Board of County Commissioners may grant an application for abatement or deferral of property taxes under Section 59-2-1347, *Utah Code Annotated, 1953 as amended*, based on extreme financial hardship, upon a finding by the Board of County Commissioners that each of the following requirements are met:

(1) the applicant is in extreme financial hardship which is not an intended result of voluntary actions by the applicant, or by members of the applicant's household;

(2) the applicant, and other members of the applicant's household, do not have resources or sources of funds to pay the taxes; provided, however, that equity in the applicant's residence shall not be considered as a source of funds if the amount of the equity is less than the amount of the primary personal residence exemption provided for under Section 78-23-3, *Utah Code Annotated, 1953 as amended*;

(3) the best human interests are served by the abatement or deferral;

(4) the interests of the State of Utah and of Utah County are served by the abatement or deferral;

(5) the applicant has filed a complete application and documentation establishing the factual basis for the application and has submitted financial information and documentation establishing the applicant's total household income as defined by Section 59-2-1202, *Utah Code Annotated*, provided that if the household income for the preceding year does not reflect the current household income, the applicant shall establish the applicant's current household income with a detailed explanation of the factual basis for the difference between the preceding

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year's and current year's household income;

(6) the property is the sole residence of the applicant;

(7) the applicant is unable to meet the tax assessed on the applicant's residence as the tax becomes due; and

(8) in the case of a deferral, the applicant has filed the written consent of the holder of each mortgage and trust deed outstanding on the property. (Ord. 2006-19; 5-2-06)

### **21-10-2. Applications for Property Tax Abatement or Deferral Not Based on Extreme Financial Hardship.**

The Board of County Commissioners may grant applications for abatement or deferral of property taxes under Section 59-2-1347, *Utah Code Annotated*, not based on extreme financial hardship, upon a finding by the Board of County Commissioners that each of the following requirements are met:

A. the best human interests are served by the abatement or deferral;

B. the interests of the State of Utah and of Utah County are served by the abatement or deferral;

C. the applicant has filed a complete application and documentation establishing the factual basis for the application;

D. in the case of a deferral or payment agreement, the applicant has filed the written consent of the holder of each mortgage and trust deed outstanding on the property and has signed a written deferral agreement, or payment agreement, in a form acceptable to the county;

E. in the case of a request to abate a real property tax penalty or interest, based upon an alleged failure of the County to provide the tax notice to the correct address, the applicant has also submitted a copy of the last recorded deed vesting title in the applicant, and a copy of any address change request allegedly filed by the applicant;

F. in the case of a request to abate a real property tax penalty or interest filed with the County not later than March 31<sup>st</sup> of the year following the imposition of the penalty, based upon an alleged failure of the County to provide the tax notice to the correct address, the applicant did not have actual notice of the tax notice, the County did not mail the tax notice to the record owner as of January 1<sup>st</sup> of the year in question, the County did not mail the tax notice to a subsequent record owner, the County did not mail the tax notice to the address located on the last recorded deed vesting title in the applicant, **and** the penalty and interest were imposed solely as a result of an error by the County; and.

G. in the case of a request to abate a real property tax penalty or interest filed with the County after March 31<sup>st</sup> of the year following the imposition of the penalty, based upon an alleged failure of the County to provide the tax notice to the correct address, the applicant did not have actual notice of the tax notice, the County did not mail the tax notice to the record owner as of January 1<sup>st</sup> of the year in question, the County did not mail the tax notice to a subsequent record owner, the County did not mail the tax notice to the address located on the last recorded deed vesting title in the applicant, the penalty and interest were imposed solely as a result of an error by the County, and the complete application was filed with the County not later than September 30<sup>th</sup> of the year following the imposition of the penalty, unless the Board of County Commissioners extends the deadline based upon a finding of exceptional circumstances, (only

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the penalty, not the interest, can be abated if the application is filed after March 31<sup>st</sup> of the year following the imposition of the penalty). (Ord. 2006-31; 9-12-06)

### **21-10-3. Other Applications for Property Tax Abatement or Deferral.**

The Board of County Commissioners may grant applications for abatement or deferral of property taxes under Section 59-2-1347, *Utah Code Annotated*, not based on financial hardship.

- a. an extreme financial hardship exists;
- b. the best human interests are served by the abatement or deferral;
- c. the interests of the State of Utah and of Utah County are served by the abatement or deferral;
- d. the applicant has submitted information and documentation establishing the factual basis for the application;
- e. in the case of a deferral, the applicant has filed the written consent of the holder of each mortgage and trust deed outstanding on the property. (Ord. No. 1999-13, 07-06-1999).

## **Article 21-11. Residential Property Tax Exemptions.**

### **21-11-1. Authority and Purpose.**

### **21-11-2. Procedure.**

### **21-11-3. Criteria.**

### **21-11-4. Grandfather Provision.**

### **21-11-1. Authority and Purpose.**

The Utah Constitution, Article XIII, Section 2(8) and Utah Code Annotated §59-2-102(22) and 103(2) (2001) provide that a residential exemption from property tax of forty-five (45%) is available for “primary residences,” and the Utah Legislature enacted Utah Code Annotated §59-2-103.5 (2002) establishing procedures to obtain an exemption for residential property and authorizing the county legislative body to adopt an ordinance for the allowance of a residential exemption for residential property. (Ord. 2002-37; 11-12-02).

### **21-11-2. Procedure.**

A. All owners of residential property as defined in Utah Code Annotated §59-2-102(27) (2001) shall submit an application to the County Board of Equalization no later than March 1 of the current tax year for exemption from property taxes for residential property used as a primary residence. A separate application shall be filed for each parcel of property. The application shall include the following information for each specific parcel of property for which the exemption is requested:

1. the owner(s) of record of the property;
2. the property parcel number;
3. the location of the property;
4. the basis of the owner’s knowledge of the use of the property;
5. a description of the use of the property;
6. evidence of domicile of the inhabitant(s) of the property; and



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7. the signature of all owners of the property certifying that the property is residential property.

B. In the event that an application is not timely filed, an appeal to file a late application may be granted by the Board of Equalization, upon a finding of good cause, on an individual appeal basis, for the current tax year only. Applications for exemption shall be accepted for the current year only.

C. Except for nursing homes, mixed commercial and residential use properties, and all properties receiving a partial residential exemption, all of which are required to file an application each year, if the County Board of Equalization allows an owner the residential exemption, the Board may not require the owner to file another signed statement in order to receive the residential exemption for that property unless;

1. the property did not receive the residential exemption during the calendar year immediately preceding the calendar year for which the owner is seeking to claim the residential exemption for that residential property;

2. any ownership interest in the property changes; or

3. the County Board of Equalization determines that there is reason to believe that the property no longer qualifies for the residential exemption in accordance with Utah Code Annotated Section 59-2-103.

D. Submission of the application authorizes the Assessor to request or collect information sufficient to allow the County Board of Equalization to verify the primary residence status and make the determination if the property is entitled to receive the residential exemption.

E. If an applicant requests a property be designated as a primary residence, the residential exemption shall not be granted without evidence that the property serves as the primary residence. The burden of proof shall remain at all times with the applicant. (Ord. 2002-37; 11-12-02).

### **21-11-3. Criteria.**

A. A primary residence means the location where domicile has been established. "Domicile" means the place where an individual has a true, fixed, permanent home and principal establishment, and to which place he has (whenever he is absent) the intention of returning. It is the place in which a person has voluntarily fixed the habitation of himself and family, not for a mere special or temporary purpose, but with the present intention of making a permanent home. After domicile has been established, two (2) things are necessary to create a new domicile: first, an abandonment of the old domicile; and second, the intention and establishment of a new domicile. The mere intention to abandon a domicile once established is not of itself sufficient to create a new domicile; for before a person can be said to have changed his domicile, a new domicile must be shown. A person can have only one domicile. A household can qualify for only one residential exemption, except for rental property where the property is the primary residence of the tenant, and except for property under construction where the assessor determines that the property will qualify as a primary residence after construction is complete. Factors or objective evidence determinative of domicile are set forth in Utah Administrative Code Rule 884-24P-52.

B. To qualify for the residential exemption, a property need not be owner occupied. Apartments and other rental housing used as a primary residence of the occupant(s) qualify for the residential exemption upon accepted application in accordance with this Article. A primary

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residence does not include property used for transient residential use, or condominiums used in rental pools. In addition to other evidence of domicile, only the primary residence which is occupied more than six (6) months out of the year qualifies for the residential exemption. The residential exemption is limited to up to one (1) acre of land per residential dwelling unit on a single property description.

C. A partial exemption may be applied against the property taxes of mixed commercial and residential property, but it is presumed that the entire property is commercial. This presumption may be rebutted by the filing of the application for residential exemption, as described in this Article, every year prior to March 1st, which includes evidence of domicile of each qualifying resident. The County Board of Equalization may require additional information as necessary to make a determination of the percentage of the property qualifying for the residential exemption.

D. A partial exemption may be applied against the property taxes of qualifying nursing homes, but it is presumed that the entire property is commercial. This presumption may be rebutted by the applicant. In addition to the other information required by this Article, the application, which must be filed every year prior to March 1st, shall include the number of residents living at the facility, the name and street address of each resident living at the facility, the current name and street address of the spouse of each resident who is married, the property tax serial number of each residential property in which the resident (or the resident's spouse) holds an ownership interest, a sworn statement signed by each qualifying resident certifying that the resident lived at the facility for more than six (6) months out of the prior year and that neither the resident nor any spouse of the resident receives the residential exemption based on a domicile at any other property, the total square footage of the facility, and the total non-residential square footage. The County Board of Equalization may require additional information as necessary in order to determine the percentage of eligibility of the property for the exemption. (Ord. 2002-37; 11-12-02).

### **21-11-4. Grandfather Provision.**

As of the effective date of this Ordinance, owner occupied residential property, apartments, and other rental property being used as the primary residence of the occupants (not including nursing homes or mixed commercial and residential use properties), and where the property is currently listed by the County as having a residential exemption, shall not be required to file an application to continue its status, unless the County Board of Equalization or the Assessor determines that there is reason to believe that the property no longer qualifies for the residential exemption in accordance with Utah Code Annotated Section 59-2-103, or any ownership interest in the property changes. Owner occupied residential property, apartments, and other rental property being used as the primary residence of the occupants (not including nursing homes or mixed commercial and residential use properties), constructed after the effective date of this ordinance, where the property is initially listed by the County as having a residential exemption, shall not be required to file the residential exemption application, unless the County Board of Equalization or the Assessor determines that there is reason to believe that the property no longer qualifies for the residential exemption in accordance with Utah Code Annotated Section 59-2-103, or any ownership interest in the property changes. (Ord. 2002-37; 11-12-02).

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### **Article 21-12. Reassignment of Personal Property Tax Collection Responsibilities.**

#### **21-12-1. Title.**

#### **21-12-2. Statutory authority.**

#### **21-12-3. Purpose of provisions.**

#### **21-12-4. Reassignment of Duties.**

#### **21-12-5. Severability.**

#### **21-12-1. Title.**

This Article shall be known as the “Reassignment of Personal Property Tax Collection Responsibilities Ordinance of the County of Utah.” (Ord. No. 2004-26, 10-5-04)

#### **21-12-2. Statutory authority.**

The authority for adopting this ordinance is derived from Title 17, Chapter 16, Section 5.5, Utah Code Annotated, 1953, as amended. (Ord. No. 2004-26, 10-5-04)

#### **21-12-3. Purpose of provisions.**

This ordinance is enacted to reassign to the Utah County Treasurer the duties of the Utah County Assessor under Sections 41-1a-1320, 59-2-407, 59-2-1302, 59-2-1303 and 59-2-1305, Utah Code Annotated, 1953 as amended, related to collection of personal property taxes. (Ord. No. 2004-26, 10-5-04) (Ord. No. 2006-25, 7-11-06)

#### **21-12-4. Reassignment of Duties.**

The duties of the Utah County Assessor under Sections 41-1a-1320, 59-2-407, 59-2-1302, 59-2-1303 and 59-2-1305, Utah Code Annotated, 1953 as amended, related to collection of personal property taxes, are reassigned from the Utah County Assessor to the Utah County Treasurer. (Ord. No. 2004-26, 10-5-04) (Ord. 2006-25; 7-11-06)

#### **21-12-5. Severability.**

If any of the sections, sentences, clauses, or provisions of this Ordinance shall for any reason be adjudged inapplicable or invalid by a Court of competent jurisdictions, such shall not affect or invalidate the remaining portions contained herein. (Ord. No. 2004-26, 10-5-04)

### **Article 21-13. County Option Sales and Use Tax for Highways, Fixed Guideways, or Systems for Public Transit.**

#### **21-13-1. Title of Provisions.**

#### **21-13-2. Statutory Authority.**

#### **21-13-3. Purpose of Provisions.**

#### **21-13-4. Imposition - Amount.**

#### **21-13-5. Incorporation of State Law.**

#### **21-13-6. Administration, Collection and Distribution by State.**

#### **21-13-7. Exemptions.**

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### **21-13-8. Effective Date.**

#### **21-13-1. Title of Provisions.**

The ordinance codified in this Article shall be known as the “County Option Sales and Use Tax For Highways, Fixed Guideways, or Systems For Public Transit Ordinance of the County of Utah.” (Ord. 2006-42; 11-28-06).

#### **21-13-2. Statutory of Authority.**

The authority for imposing this tax is derived from Title 59, Chapter 12, Part 15, Utah Code Annotated, 1953, as amended. (Ord. 2006-42; 11-28-06).

#### **21-13-3. Purpose of Provisions.**

The ordinance codified in this Article is enacted to provide the County with a source of revenue to allow the County to more effectively carry out its role as a political and legal subdivision of the State of Utah. The Board of County Commissioners hereby directs that the provisions hereof be interpreted and construed to accomplish this stated purpose. (Ord. 2006-42; 11-28-06).

#### **21-13-4. Imposition - Amount.**

In addition to all other taxes imposed, the County does hereby impose and levy for collection a sales and use tax of .30% upon the sales and use transactions described in Section 59-12-103(1), Utah Code Annotated, 1953 as amended, subject to the exemptions provided for in Section 59-12-104, Utah Code Annotated, 1953 as amended. This tax is imposed upon all sales and use transactions made in Utah County, including sales and use transactions made within the corporate limits of the cities and towns of Utah County. Provisions of this ordinance shall be subject to the provisions of the Sales and Use Tax laws of Utah to which reference is hereafter made in this Chapter and which are hereby enacted and made a part of this ordinance as though fully set forth herein. (Ord. 2007-30; 8-28-07).

#### **21-13-5. Incorporation of State Law.**

A. Except as hereinafter provided and except insofar as they are inconsistent with provisions of the County Option Sales and Use Tax For Highways, Fixed Guideways, or Systems For Public Transit Act, all of the provisions of Part 1, Chapter 12, Title 59, Utah Code Annotated, 1953 as amended, in force and effect on the effective date of this ordinance insofar as they relate to the tax imposed by this ordinance except Sections 59-12-101 and 59-12-119 thereof, are adopted and made a part of this ordinance as though fully set forth herein.

B. Wherever and to the extent that in Part 1, Chapter 12, Title 59, Utah Code Annotated, 1953 as amended, the State of Utah is named or referred to as the taxing agency, the name of Utah County shall be substituted therefor. Nothing in this subparagraph shall be deemed to require substitution of the name of Utah County for the word “state” when that word is used as part of the title of the State Tax Commission, or the Constitution of the State of Utah, nor shall the name of Utah County be substituted for that of the state in any section when the result of that substitution would require action to be taken by or against Utah County or any agency thereof, rather than by or against the State Tax Commission in performing the functions incident to the administration or operation of this ordinance. (Ord. 2006-42; 11-28-06).

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### **21-13-6. Administration, Collection, Enforcement and Distribution by State.**

A. Taxes imposed pursuant to this ordinance shall be administered, enforced and levied at the same time and collected in the same manner as provided for in Title 59, Chapter 12, Parts 1 and 2, and Title 59, Chapter 1, Utah Code Annotated, 1953 as amended, except that the revenue derived from the tax is not subject to the collection and distribution procedures established pursuant to the provisions of Section 59-12-205(2) through (7), Utah Code Annotated, 1953 as amended. Revenues collected pursuant to this ordinance shall be distributed in accordance with Section 59-12-1503(7), Utah Code Annotated, 1953 as amended. All revenues so collected shall be revenues of Utah County.

B. Any records, tax returns or other information of any person, corporation, company, or other group or organization subject to the taxes imposed by this ordinance which relate to the calculation, collection or remittance to the State Tax Commission of such taxes shall be subject to review, inspection, and auditing by Utah County.

C. Any fee charged Utah County by the State Tax Commission under Utah Code Annotated, Section 59-12-206, 1953 as amended, shall be based on the distribution amount resulting after all the applicable distribution calculations under Section 59-2-902(3), Utah Code Annotated, 1953 as amended, have been made. (Ord. 2006-42; 11-28-06).

### **21-13-7. Exemptions.**

The sale, storage, use or other consumption of tangible personal property which is exempt from sales or use taxation pursuant to Section 59-12-104, Utah Code Annotated, 1953 as amended, is exempt from the application of the County Option Sales and Use Tax for Highways, Fixed Guideways, or Systems for Public Transit of the County of Utah. (Ord. 2006-42; 11-28-06).

### **21-13-8. Effective Date.**

The tax imposed by this ordinance shall take effect April 1, 2007. (Ord. 2006-42; 11-28-06).

## **Article 21-14. County of the Second Class Airport, Highway, and Public Transit Sales and Use Tax of the County of Utah.**

### **21-14-1. Provisions.**

### **21-14-2. Statutory Authority.**

### **21-14-3. Purpose of Provisions.**

### **21-14-4. Definitions.**

### **21-14-5. Imposition - Amount.**

### **21-14-6. Use of Revenues.**

### **21-14-7. Collection.**

### **21-14-8. Licensure.**

### **21-14-1. Provisions.**

This Article shall be known as the County of the Second Class Airport, Highway, and Public Transit Sales and Use Tax of the County of Utah. (Ord. 2008-26; 9-23-08).

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### **21-14-2. Statutory authority.**

The authority for imposing this tax is derived from Title 59, Chapter 12, Section 1901, et seq., Utah Code Annotated, 1953, as amended. (Ord. 2008-26; 9-23-08).

### **21-14-3. Purpose of provisions.**

This ordinance is enacted to provide the County with a source of revenue specifically for the purposes of financing in whole or in part the construction of a state highway within Utah County, designated under Title 72, Chapter 4, Part 1, Utah Code Annotated, 1953, as amended; a local highway of regional significance within Utah County; a project relating to a system for public transit within Utah County; a fixed guideway within Utah County; or for a project or service relating to an airport facility within Utah County. The Board of County Commissioners of Utah County, Utah hereby directs that the provisions hereof be interpreted and construed to accomplish the stated purpose. (Ord. 2008-26; 9-23-08).

### **21-14-4. Definitions.**

As used in this ordinance:

(1) "Airport facility" is as defined in Section 59-12-602, Utah Code Annotated, 1953, as amended.

(2) "Fixed guideway" is as defined in Section 59-12-1702, Utah Code Annotated, 1953, as amended.

(3) "Local highway of regional significance" means a local highway that is a:

(a) principal arterial highway as defined in Section 72-4-102.5, Utah Code Annotated, 1953, as amended;

(b) minor arterial highway as defined in Section 72-4-102.5, Utah Code Annotated, 1953, as amended;

(c) major collector highway as defined in Section 72-4-102.5, Utah Code Annotated, 1953 as amended;

(d) minor collector road as defined in Section 72-4-102.5, Utah Code Annotated, 1953, as amended.

(4) "Public transit" is as defined in Section 59-12-1502, Utah Code Annotated, 1953, as amended. (Ord. 2008-26; 9-23-08).

### **21-14-5. Imposition - Amount.**

(a) There is hereby levied a county of the second class airport, highway, and public transit sales and use tax on all transactions described in Section 59-12-103(1), Utah Code Annotated, 1953, as amended, within Utah County, including the cities and towns within Utah County, at the rate of .25%.

(b) (1) Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of the County of the Second Class Airport, Highway, and Public Transit Sales and Use Tax Act, all of the provisions of Title 59, Chapter 12, Part 1, Utah Code Annotated, 1953, as amended, and in force and effect on the effective date of this Article, insofar as they relate to the tax imposed by this Article, excepting Sections 59-12-101 and 59-12-119 thereof, are hereby adopted and made a part of this Article as though fully set forth herein.

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(2) Wherever, and to the extent that in Title 59, Chapter 12, Part 1, Utah Code Annotated, 1953, as amended, the State of Utah is named or referred to as the taxing agency, the name of Utah County shall be substituted therefor. Nothing in this subparagraph (b)(2) shall be deemed to require substitution of the name of the County for the word "State" when that word is used as part of the title of the State Tax Commission, or of the Constitution of the State of Utah, nor shall the name of the County be substituted for that of the State in any Section when the result of that substitution would require action to be taken by or against the County or any agency thereof, rather than by or against the State Tax Commission in performing the functions incident to the administration or operation of the Article. (Ord. 2008-26; 9-23-08).

### **21-14-6. Use of Revenues.**

The revenues received from the County of the Second Class Airport, Highway, and Public Transit Sales and Use taxes levied pursuant to Section 21-14-5 hereof, shall be expended as follows:

(a) .10% to be deposited into the County of the Second Class State Highway Projects Fund created by Section 72-2-117.5, Utah Code Annotated, 1953, as amended;

(b) .5% to be deposited into the Local Transportation Corridor Preservation Fund created by Section 72-2-117.5, Utah Code Annotated, 1953, as amended; and

(c) As determined by the legislative body of Utah County, .10% to be:

(1) Deposited into the County of the Second Class State Highway Projects Fund created by Section 72-2-121.2, Utah Code Annotated, 1953, as amended;

(2) Expended for:

(a) a state highway designated under Title 72, Chapter 4, Part 1, Designation of State Highways Act;

(b) a local highway of regional significance; or

(c) a combination of Subsections (c)(2)(a) and (b);

(3) Expended for a project or service relating to a system for public transit for the portion of the project or service that is performed within Utah County;

(4) Expended for a project or service relating to a fixed guideway for the portion of the project or service that is performed within Utah County;

(5) Expended for a project or service relating to an airport facility:

(a) if the airport facility is part of the regional transportation plan of the area metropolitan planning organization;

(b) for the portion of the project or service that is performed within Utah County; or

(6) Expended for:

(a) a class B road, as defined in Section 72-3-103, Utah Code Annotated, 1953, as amended;

(b) a class C road, as defined in Section 72-3-104, Utah Code Annotated, 1953, as amended;

(c) a combination of Subsection (c)(6)(a) and (b).

(7) Expended for traffic and pedestrian safety, including:

(a) for a class B road, as defined in Section 72-3-103, Utah Code Annotated, 1953, as amended, for:

(i) a sidewalk;

(ii) curb and gutter;

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- (iii) a safety feature;
- (iv) a traffic sign;
- (v) a traffic signal;
- (vi) a combination of Subsection (c)(7)(a)(i) through (vi);
- (b) the construction of an active transportation facility that:
  - (i) is for nonmotorized vehicles and multimodal transportation; and
  - (ii) connections an origin with a destination; or
- (c) a combination of Subsections (c)(7)(a) and (b); or
- (8) Deposited or expended for a combination of Subsections (c)(1) through (7) hereof.
- (d) The Board of County Commissioners may issue bonds under the provisions of the Utah Municipal Bond Act to pay any costs incurred for the purposes set forth above and may pledge the entire proceeds of the tax provided for in this Article to the payment of principal, interest, premiums and necessary reserves for any such bonds.
- (e) The county of the second class airport, highway, public transit sales and use tax will not be imposed on:
  - (1) the sales and uses described in Section 59-12-104, Utah Code Annotated, 1953, as amended, to the extent the sales and uses are exempt from taxation under said Section 59-12-104;
  - (2) any amounts paid or charged by a seller that collects a tax under Subsection 59-12-107(1)(b), Utah Code Annotated, 1953, as amended; or
  - (3) except as provided in Subsection (f) hereof, amounts paid or charged for food and food ingredients.
- (f) The county of the second class airport, highway, public transit sales and use tax shall be imposed on amounts paid or charged for food and food ingredients if:
  - (1) the food and food ingredients are sold as part of a bundled transaction attributable to food and food ingredients and tangible personal property other than food and food ingredients; and
  - (2) the seller collecting the tax is a seller other than a seller that collects a tax in accordance with Subsection 59-12-107(1)(b), Utah Code Annotated, 1953, as amended. (Ord. 2008-26; 9-23-08) (Ord. 2015-1; 1-20-15).

### **21-14-7. Collection.**

Taxes imposed under this Article shall be levied at the same time and collected in the same manner as provided for in Title 59, Chapter 12, Section 201, et seq. of the Utah Code Annotated, 1953, as amended, except that the revenue derived from the tax is not subject to the collection and distribution procedures established pursuant to the provisions of Subsection 59-12-205(2), Utah Code Annotated, 1953, as amended. All revenues so collected shall be the revenues of Utah County. Any records, tax returns, or other information of any person, corporation, company, or other group or organization subject to the taxes imposed by this Article which relate to the calculation, collection or remittance to the State Tax Commission of said taxes shall be subject to review, inspection, and auditing by Utah County. (Ord. 2008-26; 9-23-08).

### **21-14-8. Licensure.**

All persons, companies, corporations or other similar persons, groups, or organizations doing business within the county of Utah, that are subject to the provisions of Section 59-12-103(1),



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Utah Code Annotated, 1953, as amended, shall obtain from the State Tax Commission, a sales and use tax license. No such additional license shall be required if the person, company, corporation, group or organization has previously obtained a license pursuant to Section 59-12-106, Utah Code Annotated, 1953, as amended. (Ord. 2008-26; 9-23-08).

### **Article 21-15. County Option Sales and Use Tax for Systems for Public Transit of the County of Utah.**

#### **21-15-1. Title of Provisions.**

#### **21-15-2. Statutory Authority.**

#### **21-15-3. Purpose of Provisions.**

#### **21-15-4. Imposition - Amount.**

#### **21-15-5. Use of Revenues.**

#### **21-15-6. Incorporation of State Law.**

#### **21-15-7. Administration, Collection and Distribution by State.**

#### **21-15-8. Exemptions.**

#### **21-15-9. Effective Date of Tax Imposition.**

#### **21-15-1. Title of Provisions.**

The ordinance codified in this Article shall be known as the “County Option Sales and Use Tax for Systems for Public Transit Ordinance of the County of Utah.” (Ord. 2011-22; 6-7-11)

#### **21-15-2. Statutory Authority.**

A. The authority for imposing this tax is derived from Sections 59-12-2213 and 59-12-2216, Utah Code Annotated, 1953, as amended.

B. Section 59-12-2213, Utah Code Annotated, 1953, as amended, was amended by the Utah State Legislature in the 2011 General Legislative Session, to allow a county to impose a sales and use tax to fund a system for public transit without being required to submit an opinion question to the county’s registered voters, provided that the sales and use tax be imposed by the county under Section 5-12-2216, Utah Code Annotated, 1953, as amended, on or before July 1, 2011. (Ord. 2011-22; 6-7-11)

#### **21-15-3. Purpose of Provisions.**

The ordinance codified in this Article is enacted to provide the County with a source of revenue to allow the County to more effectively carry out its role as a political and legal subdivision of the State of Utah, including funding a system for public transit. The Board of County Commissioners hereby directs that the provisions hereof be interpreted and construed to accomplish this stated purpose. (Ord. 2011-22; 6-7-11)

#### **21-15-4. Imposition - Amount.**

In addition to all other taxes imposed, the County does hereby impose and levy for collection a sales and use tax of .25% upon the sales and use transactions described in Section 59-12-103(1), Utah Code Annotated, 1953, as amended, subject to the exemptions provided for in Section 59-12-104, Utah Code Annotated, 1953, as amended. This tax is imposed upon all

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sales and use transactions made in Utah County, including sales and use transactions made within the corporate limits of the cities and towns of Utah County. This tax shall replace and supercede the tax to fund a system for public transit previously imposed by the municipalities within Utah County that have imposed such a tax, and shall replace and supercede the tax to fund a system for public transit previously imposed for a portion of the unincorporated area of Utah County. Provisions of this ordinance shall be subject to the provisions of the Sales and Use Tax laws of Utah to which reference is hereafter made in this Article and which are hereby enacted and made a part of this ordinance as though fully set forth herein. (Ord. 2011-22; 6-7-11)

### **21-15-5. Use of Revenues.**

The revenues received from the County Option Sales and Use Tax for Systems for Public Transit levied pursuant to Section 21-15-4 hereof, shall be allocated 100% to fund systems for public transit. (Ord. 2011-22; 6-7-11)

### **21-15-6. Incorporation of State Law.**

A. Except as hereinafter provided and except insofar as they are inconsistent with provisions of the Local Option Sales and Use Taxes For Transportation Act, all of the provisions of Part 1, Chapter 12, Title 59, Utah Code Annotated, 1953 as amended, in force and effect on the effective date of this ordinance insofar as they relate to the tax imposed by this ordinance except Sections 59-12-101 and 59-12-119 thereof, are adopted and made a part of this ordinance as though fully set forth herein.

B. Wherever and to the extent that in Part 1, Chapter 12, Title 59, Utah Code Annotated, 1953 as amended, the State of Utah is named or referred to as the taxing agency, the name of Utah County shall be substituted therefor. Nothing in this subparagraph shall be deemed to require substitution of the name of Utah County for the word "state" when that word is used as part of the title of the State Tax Commission, or the Constitution of the State of Utah, nor shall the name of Utah County be substituted for that of the state in any section when the result of that substitution would require action to be taken by or against Utah County or any agency thereof, rather than by or against the State Tax Commission in performing the functions incident to the administration or operation of this ordinance. (Ord. 2011-22; 6-7-11)

### **21-15-7. Administration, Collection, Enforcement and Distribution by State.**

A. Taxes imposed pursuant to this ordinance shall be administered, enforced and levied at the same time and collected in the same manner as provided for in Title 59, Chapter 12, Parts 1 and 2, and Title 59, Chapter 1, Utah Code Annotated, 1953 as amended, except that the revenue derived from the tax is not subject to the collection and distribution procedures established pursuant to the provisions of Section 59-12-205(2) through (7), Utah Code Annotated, 1953 as amended. Revenues collected pursuant to this ordinance shall be distributed in accordance with Section 59-12-1503(7), Utah Code Annotated, 1953 as amended. All revenues so collected shall be revenues of Utah County.

B. Any records, tax returns or other information of any person, corporation, company, or other group or organization subject to the taxes imposed by this ordinance which relate to the calculation, collection or remittance to the State Tax Commission of such taxes shall be subject to review, inspection, and auditing by Utah County.

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C. Any fee charged Utah County by the State Tax Commission under Utah Code Annotated, Section 59-12-206, 1953 as amended, shall be based on the distribution amount resulting after all the applicable distribution calculations under Section 59-2-902(3), Utah Code Annotated, 1953 as amended, have been made. (Ord. 2011-22; 6-7-11)

### **21-15-8. Exemptions.**

The sale, storage, use or other consumption of tangible personal property which is exempt from sales or use taxation pursuant to Section 59-12-104, Utah Code Annotated, 1953 as amended, is exempt from the application of the County Option Sales and Use Tax for Systems for Public Transit of the County of Utah. (Ord. 2011-22; 6-7-11)

### **21-15-9. Effective Date of Tax Imposition.**

The tax imposed by this ordinance shall take effect October 1, 2011. (Ord. 2011-22; 6-7-11)

## **Article 21-16. County Option Sales and Use Tax for Highways and Public Transit of Utah County.**

### **21-16-1. Title of Provisions.**

### **21-16-2. Statutory Authority.**

### **21-16-3. Purpose of Provisions.**

### **21-16-4. Imposition - Amount.**

### **21-16-5. Use of Revenues.**

### **21-16-6. Incorporation of State Law.**

### **21-16-7. Administration, Collection and Distribution by State.**

### **21-16-8. Effective Date of Tax Imposition and Review of Tax Imposition.**

### **21-16-1. Title of Provisions.**

The ordinance codified in this Article shall be known as the "County Option Sales and Use Tax for Highways and Public Transit Ordinance of Utah County." (Ord. 2018-33; 12-18-18)

### **21-16-2. Statutory Authority.**

The authority for imposing this tax is derived from Title 59, Chapter 12, Part 22, Utah Code Annotated, 1953, as amended. (Ord. 2018-33; 12-18-18)

### **21-16-3. Purpose of Provisions.**

The ordinance codified in this Article is enacted to provide the County with a source of revenue to allow the County to more effectively carry out its role as a political and legal subdivision of the State of Utah, including funding a system for highways and public transit. The Board of County Commissioners hereby directs that the provisions hereof be interpreted and construed to accomplish this stated purpose. (Ord. 2018-33; 12-18-18)

### **21-16-4. Imposition - Amount.**

Pursuant to Section 59-12-2219, Utah Code Annotated, 1953 as amended, and in addition to all other taxes imposed, Utah County does hereby impose and levy for collection a sales and use

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tax of .25% upon the sales and use transactions described in Section 59-12-103(1), Utah Code Annotated, 1953 as amended, subject to the exemptions provided for in Section 59-12-104, and Section 59-12-2204, Utah Code Annotated, 1953 as amended. This tax is imposed upon all applicable sales and use transactions made in Utah County, including sales and use transactions made within the corporate limits of the cities and towns of Utah County. Provisions of this ordinance shall be subject to the provisions of the Sales and Use Tax laws of Utah to which reference is hereafter made in this Article and which are hereby enacted and made a part of this ordinance as though fully set forth herein. (Ord. 2018-33; 12-18-18)

### **21-16-5. Use of Revenues.**

The revenues received from the County Option Sales and Use Tax for Highways and Public Transit levied pursuant to Section 21-16-4 hereof, shall be used and expended as allowed by state statute. (Ord. 2018-33; 12-18-18)

### **21-16-6. Incorporation of State Law.**

A. Except as hereinafter provided and except insofar as they are inconsistent with provisions of the Local Option Sales and Use Taxes For Transportation Act, all of the provisions of Part 1, Chapter 12, Title 59, Utah Code Annotated, 1953 as amended, in force and effect on the effective date of this ordinance insofar as they relate to the tax imposed by this ordinance except Section 59-12-101 thereof, are adopted and made a part of this ordinance as though fully set forth herein.

B. Wherever and to the extent that in Part 1, Chapter 12, Title 59, Utah Code Annotated, 1953 as amended, the State of Utah is named or referred to as the taxing agency, the name of Utah County shall be substituted therefor. Nothing in this subparagraph shall be deemed to require substitution of the name of Utah County for the word "state" when that word is used as part of the title of the State Tax Commission, or the Constitution of the State of Utah, nor shall the name of Utah County be substituted for that of the state in any section when the result of that substitution would require action to be taken by or against Utah County or any agency thereof, rather than by or against the State Tax Commission in performing the functions incident to the administration or operation of this ordinance. (Ord. 2018-33; 12-18-18)

### **21-16-7. Administration, Collection and Distribution by State.**

A. Taxes imposed pursuant to this ordinance shall be administered, enforced and levied at the same time and collected in the same manner as provided for in Title 59, Chapter 12, Parts 1 and 2, and Title 59, Chapter 1, Utah Code Annotated, 1953 as amended, except as otherwise provided in Title 59, Chapter 12, Part 22, Utah Code Annotated, 1953 as amended. Revenues collected pursuant to this ordinance shall be distributed in accordance with Section 59-12-2219, Utah Code Annotated, 1953 as amended.

B. Any records, tax returns or other information of any person, corporation, company, or other group or organization subject to the taxes imposed by this ordinance which relate to the calculation, collection or remittance to the State Tax Commission of such taxes shall, to the extent permitted by State law, be subject to review, inspection, and auditing by Utah County. (Ord. 2018-33; 12-18-18)

### **21-16-8. Effective Date of Tax Imposition and Review of Tax Imposition.**

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The tax imposed by this ordinance shall take effect at its earliest possible effective date. The imposition of the tax imposed by this ordinance shall continue until repealed or amended by the Board of County Commissioners. The imposition of the tax imposed by this ordinance will be reviewed by the Board of County Commissioners on or before the 31<sup>st</sup> day of December 2028 to determine if the tax imposed by this ordinance should be amended or repealed. (Ord. 2018-33; 12-18-18)