BOARD OF COMMISSIONERS OF UTAH COUNTY, UTAH Public Budget Work Session Minutes – Treasurer's Office October 15, 2020

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#### PUBLIC NOTICE IS HEREBY GIVEN THAT THE

### BOARD OF COMMISSIONERS OF UTAH COUNTY, UTAH

WILL HOLD A PUBLIC WORK SESSION
IN THE COMMISSION CHAMBERS – ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
100 East Center Street, Provo, Utah
October 15, 2020

\*Members may participate electronically at will, with the anchor location as stated above.\*

\*In accordance with the Orange level guidelines instituted by the State Department of Health in the City of Provo, members of the pubic are strongly encouraged to participate electronically. Physical attendance will be limited to 20 people (including staff) at the anchor location. Once the room has reached capacity the doors will be locked and additional attendees will be invited to participate online. All individuals in attendance must comply with Provo City Code 9.25 requiring face coverings in indoor spaces where social distancing is not possible with certain exemptions.\*

\*The public may participate electronically by joining via zoom at the following link: <a href="https://zoom.us/j/9938818466">https://zoom.us/j/9938818466</a> or calling (346) 248-7799 or (669) 900-6833, meeting ID: 9938818466. Comments will be limited to three (3) minutes per individual unless otherwise approved by the Board. Please state your name at the beginning of the comment. Please no foul or abusive language.\*

\*If a member of the public is unable to provide comment electronically then they may contact the commission clerk to submit written comments for the record by emailing <a href="mailto:commissionclerk@utaheounty.gov">commissionclerk@utaheounty.gov</a> or by calling 801-851-8111\*

### ~BUDGET WORK SESSION MINUTES~

### WORK SESSION

1. WORK SESSION RELATED TO THE 2021 UTAH COUNTY BUDGET

#### UTAH COUNTY TREASURER'S OFFICE

Kim T. Jackson, Utah County Treasurer (gave presentation)

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# Treasurer

2020 Annual Report

## Mission Statement

 The mission of the Utah County Treasurer's Office is to faithfully receive all money directed by law to be collected and protected, applied correctly, invested properly, distributed timely, and provide an account as required by law while maintaining the highest level of customer service.

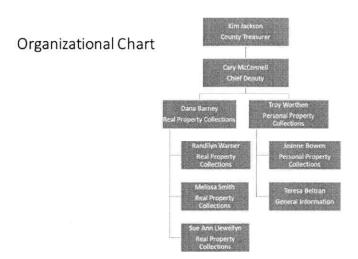
- · Bill and collect Real Property Taxes.
- Receive and collect Personal Property Taxes.
- · Distribute taxes to Taxing Entities.

· Publish a listing of delinquent taxes.

- Process refunds of overpaid property taxes.
- Invest County funds.
- Receipt and deposit funds from various County departments.
  - 2019 Total amount counted, verified, and deposited to Wells Fargo \$34,085,000
- Utah Code Section 59-2-Part 13
  - Tax Notice (1317), Payment of Tax (1330)
  - Due Date (1331), Delinquent Mailings (1332.5)

## Duties of the Treasurer

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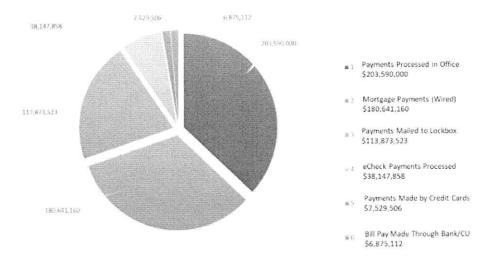
### 2019 Office Statistics

- · 189,002 property tax notices mailed
- \$441,757,692 current or prepayment of real property taxes collected
- \$35,508,127 personal property taxes collected
- \$31,442,604 prior year taxes, penalty & interest collected
- \$8,168,259 greenbelt taxes collected
- \$550,657,160 total taxes and fees collected and distributed
- \$347,067,160 (63%) taxes collected electronically via lockbox, credit card, debit card, electronic check, or bank wire transactions
- · 96% real property tax collection rate

Commissioner Lee – When you talk about greenbelt tax collected, are you talking about taxes since they are still on greenbelt or are you talking about a combination of those that are on greenbelt and those who have paid five year back taxes.

Kim Jackson – Just the 5-year back tax.

## Summary of 2019 Tax Payments Processed



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## Treasurer: 2020 Outcomes

#### Goals

Push more tax payments to electronic by providing an easy process at little to no cost.

Move away from paper tax notices by providing a process that is convenient at less cost. Consistent reduction in delinquent personal property accounts though ongoing collection efforts.

#### Outcomes

Increase e-Check tax payments by 20%

Covert paper tax notices to eNotices by email by 3,000

Keep delinquent personal property taxes below 12%

#### **Actual Results**

Too early for results in 2020 as our tax season starts in late October

Too early for final results in 2020 but so are we are at 2,054. Another promotional insert will go out with the tax notice in October. We reduced the delinquent personal property amount by 30%. The current pandemic has affected our collection efforts. The IT department is helping us develop a better collections report.

### Treasurer: What's New in 2020

- > New tax notice that shows in graphic form and in color where tax dollars go
- No longer including payment coupon and reply envelope for those taxpayers with a mortgage escrow account
- Cost savings from using a postcard for delinquent tax notices at year-end
- Auto Bill Pay Taxpayers can schedule automatic monthly payments withdrawn from bank account
- > Tax payments taken over the phone. For phone payments call 801-980-3620
- Free e-Check payment option for online payments
- > 3,444 have signed up for emailed notices
- > Two new payment boxes
  - > Drive by box located in South parking lot
  - Walk up deposit box envelope drops into Treasurer's Office
- ➤ Changed payment Lockbox provider to Zions Bank



# Tax Notice from Previous Years'



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# 2020 Tax Notice with Remittance Coupon





# 2020 Tax Notice with Mortgage Escrow (no coupon)



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# 2020 Insert Promoting eNoticesOnline Receive Your Notices by Email





- · 1/3 of sheet insert included in all tax notices
- Includes instructions to set up online account to have Valuation and Tax Notices emailed
- · Future notices are stored and can be viewed or printed from account

# 2020 Tax Notice Insert Covid-19 Payment Options



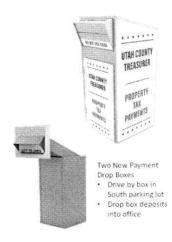
- Treasurer's Office COVID-19 Precautions ■

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- · 1/3 sheet insert included only in regular/coupon tax notices
- · Informs taxpayers of additional payment options

Tax Payment Options



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# **Budget and Growth Comparison**

County Comparison	2019 Parcel Count	2019 Approved Budget	Budget per Parcel
Salt Lake	386,879	\$4,691,399	\$12.72
Utah	188,146	\$1,284,371	\$6.82
Davis	110,511	\$618,539	\$5.60
Weber	93,780	\$610,122	\$6.51
Washington	90,875	\$528,850	\$5.82
2020	2020 Parcel Count	2020 Approved Budget	Budget per Parcel
Utah	195,693	\$1,311,920	\$6.70
2021	2021 Estimated Parcel Count	2021 Proposed Budget	Budget per Parcel
Utah	200,000	\$1,298,180	\$6.49

# Budget Breakdown

Description	2020	Percentage	2021	Percentage
Personnel	\$806,446	61.5%	\$808,887	62.3%
Internal Services	379,239	28.9%	352,058	27.1%
Postage	77,500	5.9%	83,900	6.5%
Tax Notices	34,850	2.7%	37,000	2.9%
Other Expenses	13,885	1.0%	16,335	1.3%
Total	\$1,311,920		\$1,298,180	

# Treasurer: 2021 Requests and Goals

### Requests

Total Additional Budget Requests: \$9,900 Replace Main Copier - \$7,400 Replace Front Counter Scanners - \$1,500 Replace Information Desk Computer - \$1,000

#### Goals

- Increase e-Check Tax Payments by 5%
- · Convert 3,000 Paper Tax Notices to eNotices Online
- Reduce Delinquent Personal Property Tax Accounts by 20%

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### **PUBLIC COMMENTS**

### NO PUBLIC COMMENTS

In compliance with the Americans With Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify Alice Black at (801) 851-8111 at least three days prior to the meeting.

Docusigned by:

Tanner linge

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Commission Chair

ATTEST:

Alice Black

-2937075DEPUTY Clerk/Auditor