

BOARD OF COMMISSIONERS OF UTAH COUNTY, UTAH
Public Budget Work Session Minutes – Treasurer’s Office
October 15, 2020
1 | Page



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 public 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: <https://zoom.us/j/9938818466> 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 commissionclerk@utahcounty.gov 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)

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.

Duties of the Treasurer

- Bill and collect Real Property Taxes.
- Receive and collect Personal Property Taxes.
- Distribute taxes to Taxing Entities.
- Process refunds of overpaid property taxes.
- Publish a listing of delinquent 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)

Organizational Chart



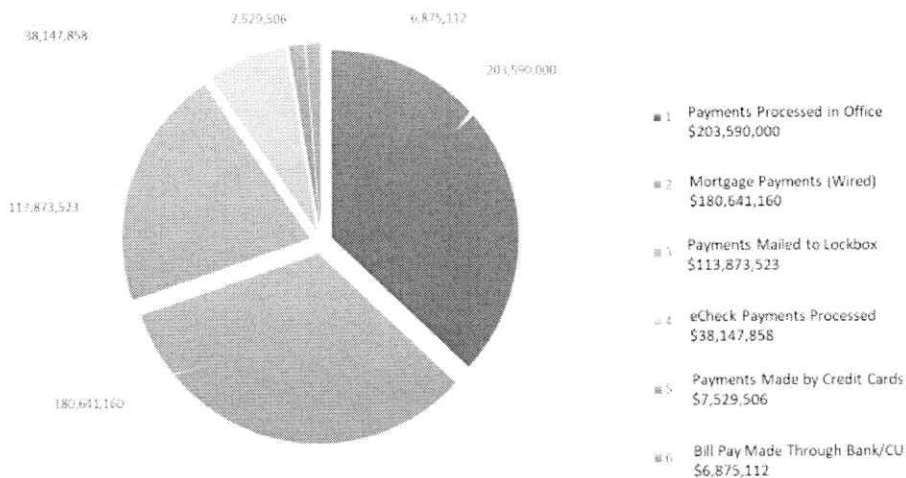
2019 Office Statistics

- 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



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

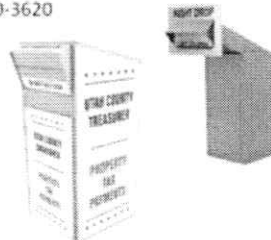
- Increase e-Check tax payments by 20%
- Covert paper tax notices to eNotices by email by 3,000
- Keep delinquent personal property taxes below 12%

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'

2019 UTAH COUNTY TAX NOTICE

2019 UTAH COUNTY TAX NOTICE

Item	Amount
2019 Personal Property Tax	875.14
2019 Real Property Tax	60.38
2019 Mortgage Tax	112.73
2019 Personalized Plate Tax	50.00
2019 Total Due	1,098.25

2019 UTAH COUNTY TAX NOTICE

2019 UTAH COUNTY TAX NOTICE

IMPORTANT INFORMATION ABOUT YOUR PROPERTY TAX NOTICE

PAYMENT OPTIONS

DELINQUENT TAX INFORMATION

MORTGAGE COMPANY'S DELINQUENCY INFORMATION

PROPERTY TAX RELIEF

MAILING ADDRESS CHANGE FORM

PROPERTY TAX RELIEF

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

2020 Tax Notice with Remittance Coupon

2020 TAX NOTICE

Utah County
401 S. Jackson, 20th
PO Box 10000, P.O. Box 10000
P.O. Box 10000, P.O. Box 10000
P.O. Box 10000, P.O. Box 10000

2020 Payment Due
November 30, 2020

Serial Number: 12-030-2108

2020 Property Tax Summary for 401 Jackson Ave

Market Value	150,000
Assessment Rate	0.0000
Assessed Value	150,000
Exemptions	0.00
Net Assessed Value	150,000
2020 Tax Rate	0.0000
2020 Tax	0.00
2019 Tax	0.00
2020 Property Tax	0.00
2019 Property Tax	0.00
2020 Escrow	0.00
2019 Escrow	0.00
2020 Total	0.00
2019 Total	0.00

2020 Payment Due
November 30, 2020
\$1,000.00

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2020 Tax Rate	0.0000
2020 Tax	0.00
2019 Tax	0.00
2020 Property Tax	0.00
2019 Property Tax	0.00
2020 Escrow	0.00
2019 Escrow	0.00
2020 Total	0.00
2019 Total	0.00

2020 Payment Due
November 30, 2020
\$1,000.00

2020 Tax Notice with Mortgage Escrow (no coupon)

2020 TAX NOTICE

Utah County
401 S. Jackson, 20th
PO Box 10000, P.O. Box 10000
P.O. Box 10000, P.O. Box 10000

2020 Payment Due
November 30, 2020

Serial Number: 00-030-1000

2020 Property Tax Summary for 401 Jackson Ave

Market Value	150,000
Assessment Rate	0.0000
Assessed Value	150,000
Exemptions	0.00
Net Assessed Value	150,000
2020 Tax Rate	0.0000
2020 Tax	0.00
2019 Tax	0.00
2020 Property Tax	0.00
2019 Property Tax	0.00
2020 Escrow	0.00
2019 Escrow	0.00
2020 Total	0.00
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2020 Payment Due
November 30, 2020
\$1,000.00

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2020 Payment Due
November 30, 2020

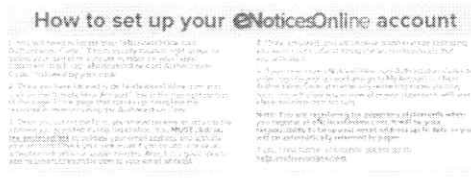
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2020 Payment Due
November 30, 2020
\$1,000.00

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

STAY SAFE • STAY HOME • PAY REMOTELY

To keep our community safe during COVID-19, consider paying property taxes due November 30th by using one of the four payment options below. If you MUST pay in person, see other side →

ONLINE	PHONE	MAIL	DROP BOX
Visit eNoticesOnline.com to pay online.	Call 801-882-3422 for assistance.	Mail checks payable to Utah County Treasurer.	Drop off in the drop box at the Utah County Building.

• Treasurer’s Office COVID-19 Precautions •

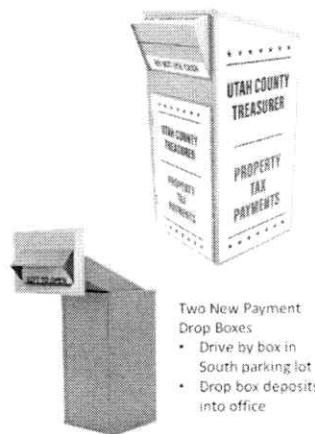
In the event of an increase in COVID-19 cases and for the protection of the health and safety of our customers and staff, all services may be suspended for walk-in transactions.

- Face masks may be required if the office remains open for walk-in traffic.
- Physical distancing will be implemented with limited individuals being allowed inside the Treasurer’s Office.

You may contact our office at (801) 851-8255 Monday – Friday from 8:00 AM – 5:00 PM. We ask for your patience during tax season as we anticipate a high volume of phone calls.

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

Tax Payment Options



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%

BOARD OF COMMISSIONERS OF UTAH COUNTY, UTAH
Public Budget Work Session Minutes – Treasurer’s Office
October 15, 2020
8 | Page

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 Ainge

B5F901405F8410

TANNER AINGE
Commission Chair

ATTEST:

DocuSigned by:

Alice Black

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Deputy Clerk/Auditor