

**RESIDENTIAL PROPERTY TAX ABATEMENTS
SUMMIT COUNTY, STATE OF UTAH
ORDINANCE NO. 758**

PREAMBLE

WHEREAS, pursuant to UCA §59-2-1321, the county legislative body may grant an abatement of property taxes where there has been an erroneous or illegal assessment; and,

WHEREAS, pursuant to UCA §59-2-1347, the county legislative body may grant an abatement or deferral of property taxes where the best human interests and the interests of the state and the county are served; and,

WHEREAS, pursuant to UCA §59-2-103.5 and Summit County Code §1-12B-1 et. seq., the county legislative body may grant a residential property tax exemption; and,

WHEREAS, there has arisen circumstances where a property owner has failed to receive a residential property tax exemption within the statutorily prescribed time period and seeks to have the county legislative body abate those taxes; and,

WHEREAS, the Summit County Council finds that it is in the best interests of the residents of Summit County to provide a process for the consideration of such abatements;

NOW, THEREFORE, the County Council of the County of Summit, State of Utah, ordains that the Summit County Code shall be amended as follows:

Section 1. **Summit County Code §1-12B-2(H).**

Tax Abatement for Tax Years prior to Current Tax Year. Tax Abatements for prior tax years shall not be approved unless the tax payer demonstrates by a

preponderance of the evidence that an error on the part of the County, which prejudices the taxpayer, has been made. In all instances, the maximum abatement shall be five years.

Section 2. **Effective Date.** In order to preserve the peace, health, or safety of the County and the inhabitants thereof, this Ordinance shall take effect immediately upon publication in a newspaper published in and having general circulation in the County.

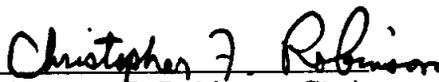
Enacted this 14 day of September, 2011.

ATTEST:



Kent Jones
Summit County Clerk

Summit County Council



Christopher F. Robinson, Chair


Approved as to Form
David L. Thomas
Chief Civil Deputy



VOTING OF COUNTY COUNCIL:

Councilmember Elliott	<u>absent</u>
Councilmember Robinson	<u>absent</u>
Councilmember Ure	<u>aye</u>
Councilmember Hanrahan	<u>aye</u>
Councilmember McMullin	<u>aye</u>