

**AGENDA SUMMARY**  
**GRAND COUNTY COMMISSION MEETING**  
**OCTOBER 4<sup>TH</sup>, 2022**

Agenda Item:

<b>TITLE:</b>	Approving denial of tax relief applications through 9-28-2022
<b>FISCAL IMPACT:</b>	n/a
<b>PRESENTER(S):</b>	Chris Kauffman, Grand County Treasurer

**Prepared By:**

Chris Kauffman  
Grand County  
Treasurer  
435-259-1338

**FOR OFFICE USE ONLY:**

**Attorney Review:**

**SUGGESTED MOTION:**

I move to approve the denial of tax relief applications numbered 1 to 4 for 2022 as presented.

**BACKGROUND:**

Each year, in accordance with State Law, Grand County accepts applications for property tax abatement from veterans with a service related disability, persons who are legally blind and low income individuals who are over age 64, a surviving spouse, disabled or experiencing extreme hardship. All of these programs have criteria that applicants must meet in order to be eligible. Each year some applications are denied and the State Tax Commission (USTC) has advised that the County Commission (BOE) should officially deny applications rather than the office that accepts them. As of 9-28-2022, Grand County has received 4 signed applications that do not meet the eligibility requirements. State law protects the privacy of information submitted in a tax relief application so the applications have not been provided in the public packet but have been sent to the Commissioners individually. The applications have been assigned a number so they can be discussed without disclosing any identifying information. The USTC Tax Relief Standards of Practice are attached which cover all of the eligibility criteria.

All 5 applications were over the income limit set by the County earlier in 2022. That limit is 120% of the State limit.

**2022 Non-qualifying Tax Relief Applications**

#	Reason	Verified Income	County Income Limit	Amount Over
1	Over income	\$ 45,221.00	\$ 42,968.00	\$ 2,253.00
2	Over income	\$ 62,334.00	\$ 42,968.00	\$ 19,366.00
3	Over income	\$ 49,054.41	\$ 42,968.00	\$ 6,086.41
4	Over income	\$ 57,722.00	\$ 42,968.00	\$ 14,754.00

**ATTACHMENT(S):**

Utah State Tax Commission, Tax Relief Standards of Practice