

**SAN JUAN COUNTY, UTAH**  
**RESOLUTION No. 2020-03**

**A RESOLUTION OF THE BOARD OF SAN JUAN COUNTY COMMISSION GRANTING AUTHORITY TO THE COUNTY ASSESSOR TO WAIVE PERSONAL PROPERTY FILING PENALTIES AND INTEREST**

**WHEREAS**, UCA §59-2-1347 grants authority to the county legislative body to set conditions for property tax abatement and/or relief where “the best human interests and the interests of the State and the County are served;” and,

**WHEREAS**, the Board of San Juan County Commissioners (the “Commission”), acting as the County legislative and executive body, may designate another officer or executive office to grant abatement and/or relief on their behalf based upon criteria set forth by the Commission which fulfills the standard set forth in UCA §59-2-1347(1)(a); and,

**WHEREAS**, the COVID-19 pandemic may make it difficult for businesses to timely file their personal property tax returns and pay the taxes due; and

**WHEREAS**, the San Juan County Chief Administrative Officer along with the County Assessor and County Clerk/Auditor seeks and requests limited authority to waive personal property tax penalties and interest for failure timely pay taxes imposed by UCA §59-2-307 and §59-2-1331 because of the COVID-19 pandemic; and

**WHEREAS**, the Commission finds that it is in the best interests of the County and its citizens to allow for the waiver of personal property tax penalties and interest for a limited time based upon the COVID-19 pandemic and the difficulty for many businesses to pay the taxes due at this time.

**NOW, THEREFORE**, the Board of San Juan County Commissioners resolves as follows:

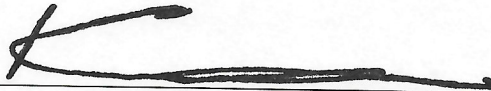
1) Under the authority granted by UCA §59-2-1347, the Board of San Juan County Commissioners hereby adopts this resolution and authorizes the County Assessor to waive

penalties and interest due to the late payment of business personal property taxes for returns and taxes first due between January 1, 2020 through August 15, 2020.

2) The waiver applies to all personal property tax returns and taxes first due between January 1, 2020 and August 15, 2020.

3) The authority granted pursuant to this Resolution shall expire at 12:01 AM on August 16, 2020.

PASSED AND APPROVED on this 19 day of May 2020.



Kenneth Maryboy, Chair  
Board of San Juan County Commissioners

Attest:

  
John David Nielsen, County Clerk

APPROVED AS TO FORM:

  
Kendall Laws, County Attorney