

KANE COUNTY ORDINANCE NO. O 2020 – 11

A TEMPORARY ORDINANCE WAIVING LATE FEES AND INTEREST FOR BUSINESS PERSONAL PROPERTY TAXES DUE TO THE ECONOMIC IMPACTS OF THE CORONAVIRUS DISEASE (COVID-19).

WHEREAS, on March 6, Governor Gary Herbert issued an Executive Order declaring a State of Emergency due to infectious disease COVID-19 Novel Coronavirus, which Executive Order is incorporated fully herein; and

WHEREAS, on March 18, Lamont Smith issued an Executive Order declaring a local state of emergency due to infectious disease COVID-19 which is also incorporated fully herein; and

WHEREAS, Kane County has four confirmed cases of COVID-19, all of which are travel related; and

WHEREAS, across the world, nation, and the State of Utah, the economy has suffered terrible losses, particularly for the tourism, hospitality, and restaurant industries; and

WHEREAS, small businesses in particular have suffered many losses and are struggling to pay bills and retain employees; and

WHEREAS, health experts in the State of Utah project that the epidemic in Utah will peak over the next few weeks and then begin to subside over the following months; and

WHEREAS, Governor Herbert has set forth an economic recovery plan that estimates taking approximately three to four months to pass a critical phase of the pandemic, another three to four months to stabilize the economy, and up to a full year to complete a full economic recovery; and

WHEREAS, under Utah Code Title 59 Chapter 2, local businesses are required to file a signed statement detailing all taxable tangible personal property owned by the business and pay the associated taxes by May 15 and a failure to do so results in penalties and interest; and

WHEREAS, many local businesses may find it difficult to pay their personal property taxes when they become due on May 15 due to the economic conditions from COVID-19; and

WHEREAS, the legislative authority for this ordinance is granted in Utah State Code, §59-2-1347 and §17-53-201 et. al.;

NOW THEREFORE, THE COUNTY LEGISLATIVE BODY OF KANE COUNTY, STATE OF UTAH, ORDAINS AS FOLLOWS:

1. For the 2020 tax year, all penalties and interest for failing to timely pay business personal property taxes by May 15 are waived so long as the business owner files a signed statement and pays the taxes due by August 4.

2. If a business owner fails to submit a signed statement and pay the associated taxes by August 4, the standard penalty shall apply and interest shall begin to accrue as of August 4.
3. In the event that a declaration of local emergency remains in place, the Commission Chair is authorized to further extend the August 4 deadline if necessary due to the threat of COVID-19 or its associated economic harm.

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End of Ordinance

This Ordinance shall be deposited in the Office of the County Clerk, and shall take effect fifteen (15) days after the date signed below.

The County Clerk is directed to publish a short summary of this Ordinance with the name of the members voting for and against, together with a statement that a complete copy of the ordinance is available at the Office of the County Clerk, for at least one publication in a newspaper of general circulation in the county, or as otherwise permitted and required by Utah State Law.

ADOPTED this ____ day of April 2020.

ATTEST:

KARLA JOHNSON
Kane County Clerk

Lamont Smith, Chair
Board of Commissioners
Kane County

Commissioner Smith voted _____
Commissioner Gant voted _____
Commissioner Chamberlain voted _____