

May 28, 2025

Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134

RE: Formal Request for Rule Allowing Continuation of November 30th Deadline for Primary Residence Exemption Applications in Summit County

Dear Commissioners,

On behalf of Summit County, we respectfully submit this formal request that the Utah State Tax Commission promulgate a rule allowing Summit County to continue accepting Primary Residential Exemption (PRE) applications until our established deadline of **November 30th**, in accordance with our county ordinance #787A.

We understand and agree that HB0062 is an appropriate broad-based solution, specifically for counties that require a declaration of primary residence, which previously offered varying deadlines.

However, Summit County requires an application for primary residence and has historically operated under a specific deadline of November 30 -- a practice tailored to the unique demographic composition of our community. Given that our residential tax base consists predominantly of second homes and non-primary residences, the default property tax status is non-primary. Our November deadline provides full-time residents—many of whom may be newly navigating property-related procedures — with the necessary time and flexibility to understand and complete the exemption process.

Maintaining the November 30th deadline is not only beneficial to our residents but is also administratively efficient. From September 15th to November 30th of 2024, Summit County processed **315 PRE applications that could have otherwise necessitated appeals** to the State Tax Commission had an earlier deadline been enforced. The ability to process these exemptions locally reduces the volume of appeals sent to the Commission, thereby alleviating the burden on state resources, and promoting a more equitable and efficient process for taxpayers.

In addition, our system of including the primary residence exemption applications in the BOE process—rather than abating taxes later – ensures a more accurate tax roll and collection rate. We prefer to avoid artificially low collection rates that may ultimately raise rates on all taxpayers.

We understand that formal rulemaking requires time, and we appreciate your thoughtful consideration of this request. Pending the outcome of this review, Summit County will continue to operate in accordance with its existing ordinance and will accept PRE applications through November 30th for the 2025 tax year. This approach is taken in good faith and ensures continuity for our taxpayers, with the hope that the Commission will support a rule formalizing this approach.

Thank you for your attention to this matter and for your ongoing partnership with counties throughout Utah. Please reach out if more information or discussion would be helpful.

Sincerely,



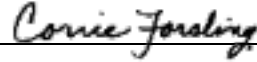
Stephanie Poll

Summit County Assessor



Cindy Keyes

Summit County Auditor



Corrie Forsling

Summit County Treasurer