BOARD OF DAVIS COUNTY COMMISSIONERS MINUTES

Board of Davis County Commissioners - Work Session Minutes
Tuesday, September 2, 2025

The Board of Davis County Commissioners met for their regularly scheduled meeting at 8:30 AM on September 2, 2025, in room 306 of the Davis County Administration Building, 61 South Main Street, Farmington, Utah. Required legal notice of this meeting was given.

All documents from this meeting are on file in the Davis County Clerk’s Office. The agenda for this meeting is incorporated into the minutes as item headers.

Following the approved Davis County policy, artificial intelligence (AI) was utilized in the preliminary creation of these minutes. The final minutes were edited and completed by Davis County Clerk's Office staff.

ROLL CALL

Chair Lorene Kamalu
Vice Chair John Crofts
Commissioner Bob Stevenson
County Clerk Brian McKenzie
County Controller Scott Parke
Chief Deputy Civil Attorney Neal Geddes
County Assessor Andy Hansen
County Treasurer Matt Brady
1347 Applicant Representative Kelly Clawson
Commission Office Carrie Batte
Commission Office Shauna Brady
Deputy Clerk Patrick Black

AGENDA ITEM

1 8:30 - 9:45 AM
#2025-994. A Work Session to Review Applications for Adjustment of Property Taxes (UCA 59-2-1347) - *recommended by Lorene Kamalu, Davis County Commission Chair, Commissioners' Office*

[Minute 00:42] The Work Session was held to review applications for adjustment of property taxes in accordance with Utah Code Annotated 59-2-1347. Kelly Clawson, representing Training and Life Choices, presented an application for adjustment of property taxes for three commercial properties. The taxes for 2022, 2023, and 2024 had not been paid. Kelly explained that she was unaware that the title company used an incorrect mailing address for property tax notices. She also stated she believed property taxes were paid through a commercial loan, similar to a mortgage, and was unaware that commercial loans typically do not include property tax payments. The unpaid taxes were discovered when the lender, American First, notified the property owner during a review. No tax statements or bills were received by the property owner and the address on file was incorrect. The incorrect address was a previous address which belonged to her business partner, from approximately 15 years prior. Kelly stated that paying a lump sum of over $18,000.00 would be an "extreme burden" on their company. Training and Life Choices, a disability services provider, had experienced significant losses in the past two years due to underfunded state contracts, requiring Kelly to use personal savings for payroll.

[Minute 07:20] Commissioner Stevenson emphasized that everyone has a responsibility to pay taxes and that abating taxes for one party shifts the burden to others. He also questioned why an accountant wouldn't have inquired about property tax payments as a business expense. Commissioner Crofts concurred. Commissioner Kamalu stated there was no apparent error on the government's side and noted a joint responsibility for property owners to ensure governments have the correct address for notices. Treasurer Brady clarified that payment plans are not available for real property taxes, and interest accrues at 10% annually. He suggested a deferral option, which might reduce the interest rate, possibly to 6% from 10%. Chief Deputy Attorney Geddes confirmed the statute allows for adjustment or deferral, though he couldn't recall a past instance of this type of deferral. County Controller Parke stated that a deferral would require recording a lien on the property and agreement from the lender, creating additional administrative work for the County. No action was taken by the Commission to abate the taxes directly. Instead, direction was given to Treasurer Brady and Kelly to discuss and consider additional options, including the possibility of a deferral or borrowing funds from their lender, as the lender's interest rate might be lower than the County's. The County Commission deemed the administrative burden of deferrals undesirable.

[Minute 17:00] The second application being considered, from Scott and Michelle Lewis, was similar to a recent case discussed in the August 19, 2025, Work Session. The Lewis family's property had been incorrectly classified as a residential secondary instead of primary residential. County Assessor Hansen confirmed this was an error on the government side. The appraiser did not correctly mark the classification when the permit was filed for the new home, causing it to be classified as secondary from the beginning. The Lewis family purchased the property on March 31, 2023, meeting the 186-day occupancy requirement for primary residential classification. The family requested an abatement for the 2023 and 2024 tax periods. Assessor Hansen and Treasurer Brady confirmed the recommended refund of $4,964.30 for 2023 and $5,244.48 for 2024, totaling $10,208.78.

[Minute 21:25] The third application from Jerry and Lorraine Fisher requested that property tax penalties for 2024 be waived. The Fishers paid $2,854.99 in property taxes on November 26, 2024, through Fidelity. The payment was erroneously applied to a parcel they had sold in 2017. The taxes for the sold parcel had already been paid via escrow by its current owner. Davis County mistakenly refunded the Fishers' payment to the current owner of the old parcel. Upon receiving a delinquency notice, the Fishers contacted Davis County on January 3, 2025, and again on January 22, 2025, when the errors were discovered. The Treasurer's Office successfully recovered the erroneously refunded money from the current owner of the old parcel. Treasurer Brady noted two errors: the payment from the Fishers came in with the previous parcel number on the check, and the County made a mistake by refunding the payment to the wrong party. The Fishers were requesting the waiver of a penalty amounting to $71.37. Commissioners agreed to waive the $71.37 penalty. This item will proceed to the Commission Meeting with this recommendation.

MEETING ADJOURNED

The meeting adjourned at 08:58 AM.

Minutes Prepared by:	Minutes Approved on:
Patrick Black	09/16/2025
Deputy Clerk	
Rebecca L Abbott for	Lorene Miner Kamalu
Brian McKenzie	Lorene Miner Kamalu
Davis County Clerk	Commission Chair