

Memorandum

September 5, 2017

To: Council Members

From: Dustin Fratto, Council Management Analyst

Subject: Memo on tax and utility assistance program

Some Council Members have requested more information regarding how the Salt Lake County (SLCo) Treasurer's office administers its property tax relief programs and in turn how Sandy City administers our utility relief programs. This memo describes each program offered through SLCo and Sandy City, how our residents apply, and the fiscal impact caused by these programs.

SLCo Tax Relief Programs

SLCo administers five relief programs including the Circuit Breaker Program, Indigent Program, Hardship Program, Veteran Program, and the Blind Program. Each program has specific eligibility requirements that must be met. The eligibility requirements may change from year to year. Applicants must prove the eligibility requirements are met on an annual basis before tax relief can be granted. Some specific qualifications for each program include:

- [Circuit Breaker Program](#): Must be at least 66 years old or surviving spouse with household income of no more than \$32,101.
 - Benefit: A credit of up to \$951 against taxes due on a primary residence.
- [Indigent Program](#): Must be at least 65 years old, or disabled, or in extreme hardship with household income plus adjusted assets that do not exceed \$32,101.
 - Benefit: A credit of up to \$951 against taxes due on a primary residence OR 50% of any remaining tax due after deduction of any other relief.
- [Hardship Program](#): Must be experiencing extreme financial hardship at any age with household income plus adjusted assets that do not exceed \$32,101. This limit is increased by \$4,160 for each household member.
 - Benefit: A credit of up to \$951 against taxes due on a primary residence OR 50% of any remaining tax due after deduction of any other relief.
- [Veteran Program](#): Veterans with a service connected disability or the unmarried surviving spouse or minor-aged orphan of a deceased veteran, who had a service-connected disability, was killed in action, or died in the line of duty. Active duty service members with over 200 days of consecutive federal active duty out of the state.
 - Benefit: Obtain an exemption of up to \$255,301 of the assessed value of a primary residence and/or other tangible personal property (automobiles, etc.).

Surviving spouse is exempt from property taxes on a primary residence and/or any tangible personal property.

- **Blind Program:** Legally blind in both eyes or the unmarried surviving spouse or minor-aged orphan of a deceased blind person.
 - **Benefit:** Obtain an exemption of up to \$11,500 of the assessed value of your real and tangible personal property.

The Circuit Breaker, Indigent, and Hardship relief programs require an application (attached) that requires an affidavit and/or documentation for proof of age, citizenship, property ownership, property occupancy, dependent status, income, and other assets. Applicants to these programs must provide a complete copy of their federal tax return from the previous year in addition to copies of all year-end income statements (bank accounts, retirement accounts, securities, business interests) for each adult member of the household. For those adult members who cannot provide the required documentation, an IRS Wage and Income Transcript and verification of a non-filing letter must be provided; both of these can be requested online through irs.gov, or by calling 800-908-9946.

The Veteran and Blind Relief Programs require an application and official statements from the appropriate authorities (doctor or military) affirming their status as blind, a veteran, or active duty.

In 2016 these programs resulted in a fiscal impact of approximately \$65,938 against Sandy City property tax revenues. Broken down, each program impacted the amount of property tax revenue received by the City as follows:

- County Circuit Breaker Program: Approximately \$9,968
- Indigent Program: Approximately \$1,385
- Hardship Program: Approximately \$100
- Veteran Programs: Approximately \$54,197
- Blind Program: Approximately \$288

Sandy City Assistance Program

Sandy City takes a simple approach to administering our Assistance Program. If a Sandy Citizen qualifies for relief under the SLCo Circuit Breaker, Indigent, or Hardship Programs and they contact the City requesting relief, then they qualify for a 50% base fee discount on water, storm water, waste, and street lights. There is an alternate relief program for activated guard and reserve military personnel whose duties take them outside of the city for longer than 30 consecutive days. This program requires an application (attached) and grants a 50% discount for water utility charges.

As of August 24, 2017 58 accounts are enrolled in our assistance program resulting in a fiscal impact of approximately \$4,700 to the water fund, \$2,100 in the storm water fund, \$4,800 in

the waste fund, and \$1,100 in the street light fund for a total of \$12,700 across all funds. To administer this program as it is currently organized staff is contributing an estimated 20 hours per year, mostly during a two-month period through October and November.

Questions have arisen regarding the creation of an easier avenue for Sandy residents to qualify for our assistance program. While we would have the opportunity to broaden the spectrum of residents who qualify we would also effectively create an administrative burden that has not existed before. Depending on the number of newly eligible residents the City could see an increase in fiscal impact on the funds mentioned above.

Should the Council wish to expand the spectrum of Sandy residents that might qualify for our relief programs you might adopt a resolution that points to an application developed by Sandy City that contains most of the same elements found in the County Applications, but simply alters the age and/or maximum household income requirements. The Council might also adopt a resolution that allows Sandy residents who have qualified for the SLCo Veteran and/or Blind tax relief programs automatic qualification for the City's assistance program. Should a new application process be instituted it may be prudent to maintain the current practice allowing those who've already qualified for the SLCo Circuit Breaker, Indigent, or Hardship Programs to automatically qualify for Sandy's assistance program. This will save struggling residents from the burden of providing the City with additional documentation to that they've already provided to SLCo.

Attachment A

SLCo Circuit Breaker and Indigent Application



K. WAYNE CUSHING, CPA
SALT LAKE COUNTY TREASURER
 SALT LAKE COUNTY GOVERNMENT CENTER
 2001 SOUTH STATE STREET #N1-200, SLC UT 84114-4575
 OFFICE HOURS ARE 8:00 A.M. TO 5:00 P.M.
 TELEPHONE: (385) 468-8300, THEN SELECT OPTION 2
 EMAIL: SLCOTREASURER@SLCO.ORG • SLCO.ORG/TREASURER

APPLICANT ID _____

Received: _____

Entered: _____

Audited: _____

Screen Audit: _____

(OFFICE USE ONLY)

APPLICATION FOR 2017 TAX ABATEMENT
for Homeowners and Mobile Home Owners

THE STATUTORY DEADLINE FOR FILING APPLICATIONS IS SEPT. 1, 2017.
EXCEPT AS PROVIDED IN UTAH CODE SECTION 59-2-1220(1).
YOU MUST FILE AN APPLICATION EACH YEAR TO CONTINUE RELIEF.

1

Applicant Last Name	First	Initial	Birth Date	SS#
Mailing Address			Resident Address	
City, State, Zip		Telephone Number	Email Address	
Spouse Name	Birth Date	Date of Death	SS#	

2

If you are not the owner of record as of January 1, 2017, please provide herewith a complete explanation of ownership together with copies of supporting documents such as SALES CONTRACT, TRUST AGREEMENT or AFFIDAVIT. Real property held by tenants in common may receive tax relief only on the proportional share owned by the qualifying applicant.

RESIDENTIAL REAL PROPERTY *

Parcel Number

MOBILE HOME *

Account Number

*** If the property is held in a trust and the current trust agreement is NOT on file with the Treasurer's Office, you must provide a copy of the trust agreement before relief can be granted.**

3

AFFIDAVIT

I/We hereby certify the following: (mark all which apply)

I am a United States Citizen.

I am a qualified alien as defined in 8 U.S.C., Sec.1641 and lawfully present in the United States.
 My Alien Registration Number is _____. My I-94 Number is _____.

(New applicants, who are qualified aliens, must provide copies of their immigration documents.)

I am a home owner age 66 years or older before January 1, 2018.

I am a surviving spouse (widow/widower). New applicants must provide a copy of spouse's Death Certificate.

I am a disabled person less than age 66

I am a person with an extreme hardship **(YOU MUST PROVIDE A BRIEF LETTER DETAILING YOUR FINANCIAL HARDSHIP).**

3a. Circuit breaker requirements (also complete Sections 5 and 7 on back):

I owned and occupied the residence described on January 1, 2017.

I supplied at least 50% of my own financial support in 2016, and no one can claim me as a dependent on their individual tax return for 2016.

I have not applied for tax relief in any other county in Utah.

I will be a resident of/domiciled in Utah for all of calendar 2017.

The property is not more than one acre. If it is please list acreage _____.

3b. Indigent requirements (also complete Sections 5, 6 and 7 on back):

I am a person age 65 years or older before January 1, 2018.

I am unable to pay the tax assessed when it's due.

I will be living in the residence described for at least ten months in 2017.

I do not own income producing assets that can be liquidated to pay the tax when due. See section 6 on the back.

I have not transferred assets or made gifts of property to any relative or to any trust fund during 2014, 2015, and 2016.
 (If you have please provide a statement with complete details of all transfers).

4

ALL PERSONS LIVING IN HOME, INCLUDING YOURSELF AS OF JANUARY 1, 2017

List the **Name(s), Age(s) and Relationship(s)** of **ALL** persons living in the residence:

Name	Age	Self	Name	Age	Relationship
Name	Age	Relationship	Name	Age	Relationship
Name	Age	Relationship	Name	Age	Relationship
Name	Age	Relationship	Name	Age	Relationship

Continue on reverse side (Sections 5-7)

Code(s): _____

5

2016 HOUSEHOLD INCOME

INCLUDE ALL INCOME OF ALL MEMBERS OF HOUSEHOLD LISTED IN SECTION 4.
ATTACH COPIES OF ALL YEAR-END INCOME STATEMENTS.

ATTACH A COMPLETE COPY OF YOUR FEDERAL TAX RETURN INCLUDING ALL SCHEDULES AND ATTACHMENTS.

Check here if you did not file a Federal Tax Return

Adjusted Gross Income per 2016 Federal Tax Return _____ /year

Social Security, Medicare, Railroad Retirement, or Military Retirement _____ /year

Veterans Disability Pension _____ /year

Gross Pension Benefits _____ /year

Dividend and interest income, including any nontaxable interest received _____ /year

Capital gains excluded from Adjusted Gross Income _____ /year

Loss carry forwards claimed on your Federal Tax Return _____ /year

Depreciation claimed on the residence described in Section 2 _____ /year

Welfare, Worker's Compensation, Alimony, Child Support and Strike Benefits _____ /year

Other nontaxable Income (Exclude aid, assistance & contributions from any tax-exempt non-governmental source) _____ /year

Earned income credit and other credits claimed on your Federal Tax Return _____ /year

Wages, salaries, and other employee compensation _____ /year

Gross amount of annuities and trust income received _____ /year

Withdrawals and distributions from 401(k), 457, or IRA accounts _____ /year

Voluntary contributions to a tax-deferred retirement plan _____ /year

Business, Farm, Partnership and Rent income _____ /year

Other Income _____ /year

Income from other members of household not included above _____ /year

ANY ADULT HOUSEHOLD MEMBER WHO CANNOT PROVIDE THE ABOVE LISTED DOCUMENTATION MUST SUBMIT AN IRS WAGE AND INCOME TRANSCRIPT AND A VERIFICATION OF NON-FILING LETTER.

TOTAL 2016 HOUSEHOLD INCOME _____ /year

I rent out my home. ____ % & or I use my home in a trade or business. ____ %

Mortgage Payment _____ /month

6

All applicants applying for the indigent/hardship abatement/deferral must complete this section as indicated in section 3B.

ATTACH COPIES OF ALL HOUSEHOLD ASSET STATEMENTS. STATEMENTS MUST REFLECT END OF DEC. 2016 BALANCES

Any cash on hand or in checking accounts _____

Any savings and credit union accounts _____

Balances in 401(k), 457, and IRA accounts _____

Market value of investment accounts (include all balances in annuity accounts, mutual funds, NOW accounts, etc.) _____

Securities (including stocks and bonds) _____

Trusts (value of assets) _____

Partnerships and Other business interests _____

Any other financial asset _____

Rental Property (describe) _____

Real Estate other than the residence on which relief is requested (describe) _____

7

CERTIFICATION

I/We hereby swear subject to penalties of perjury and other legal and civil penalties that the information provided herein is complete, true and correct. I/We agree and understand that the information provided is subject to verification by Salt Lake County as a consequence of this application for tax abatement. I/We hereby authorize Salt Lake County to inspect and/or receive confidential tax information in any office of the IRS or the Utah State Tax Commission and to inspect and/or receive banking and investment information from any financial or securities institution holding such information. A copy of this signed application may be relied on as my consent to the inspection or receipt of such records.

Applicant

Date

Spouse

Date

**Mail the completed form to: Salt Lake County Treasurer
Tax Relief Division
PO BOX 144575
Salt Lake City, UT 84114-4575**

Attachment B

SLCo Veteran Application



K. WAYNE CUSHING, CPA
SALT LAKE COUNTY TREASURER
 SALT LAKE COUNTY GOVERNMENT CENTER
 2001 SOUTH STATE STREET #N1-200, SLIC UT 84114-4575
 OFFICE HOURS ARE 8:00 A.M. TO 5:00 P.M.
 TELEPHONE: (385) 468-8300, THEN SELECT OPTION 2
 EMAIL: SLCOTREASURER@SLCO.ORG • WWW.SLCO.ORG/TREASURER

APPLICANT ID _____
 Received: _____
 Entered: _____
 Audited: _____
 Screen Audit: _____
 (OFFICE USE ONLY)

APPLICATION FOR 2017 DISABLED VETERAN'S EXEMPTION
THE STATUTORY DEADLINE FOR FILING APPLICATIONS IS SEPTEMBER 1, 2017
 EXCEPT AS PROVIDED IN UTAH CODE SECTION 59-2-1105(2).

1

Applicant Last Name	First	Initial	Birth Date	SS#
Mailing Address			Resident Address	
City, State, Zip		Telephone Number	Email Address	
Spouse Name	Birth Date	Date of Death	SS#	

2

If you are not the owner of record as of January 1, 2017, please provide herewith a complete explanation of ownership together with copies of supporting documents such as SALES CONTRACT, TRUST AGREEMENT or AFFIDAVIT. Real property held by tenants in common may receive tax relief only on the proportional share owned by the qualifying applicant.

REAL PROPERTY *

MOTOR VEHICLES **

MOBILE HOME

Parcel Number

Year	Make	Plate #

Account Number

* If the property is held in a trust and the current trust agreement is **NOT** on file with the Treasurer's Office, you must provide a copy of the trust agreement before relief can be granted.

** Copies of registration are required if you are adding vehicles that are not on record with the Treasurer's office or requesting funds.

3

AFFIDAVIT

I/We hereby certify the following: (mark all which apply)

- I am a United States Citizen (If you are a veteran, you do not need to answer this question).
- I am a qualified alien as defined in 8 U.S.C., Sec. 1641 and lawfully present in the United States.

My Alien Registration Number is _____ . My I-94 Number is _____ .
 (New applicants, who are qualified aliens, must provide copies of their immigration documents.)

- I am a disabled veteran who was honorably discharged from the military service of the United States or of the State of Utah.
- I have a combined percentage of disability certified by the Veterans' Administration as _____ %

NOTE: New applicants and applicants requesting a change in their percent of disability must provide a current letter certification from the Department of Veterans Affairs or from a branch of service verifying the percent of disability incurred in the line of duty with an effective date as of Jan 1, 2017 or prior.

- I am the unmarried surviving spouse of a qualifying veteran.
- I am the unmarried surviving spouse of a veteran who was killed in action or died in the line of duty. **If you are a new applicant, please submit a copy of DD Form 1300, Report of Casualty, or other evidence of service-connected death.**
- I owned and occupied the residence described on January 1, 2017
- I have **not** applied for 2017 tax relief in any other county in Utah.
- I rent out my home. _____ %
- I use my home in a trade or business. _____ %

4

CERTIFICATION

I/We hereby swear subject to penalties of perjury and other legal and civil penalties that the information provided herein is complete, true and correct. I/We agree and understand that the information provided is subject to verification by Salt Lake County as a consequence of this application for exemption. I/We hereby authorize Salt Lake County to inspect and/or receive confidential information in any office of the U.S. Department of Veterans Affairs or any office of any branch of the U.S. military services holding such information.
 A copy of this signed application may be relied on as my consent to the inspection or receipt of such records.

Applicant _____ Date _____ Spouse _____ Date _____

**Mail the completed form to: Salt Lake County Treasurer
 Tax Relief Division
 PO Box 144575
 Salt Lake City, UT 84114-4575**

Code(s): _____

Attachment C
SLCo Blind Application



K. WAYNE CUSHING, CPA
SALT LAKE COUNTY TREASURER
 SALT LAKE COUNTY GOVERNMENT CENTER
 2001 SOUTH STATE STREET #N1-200, SLC UT 84114-4575
 OFFICE HOURS ARE 8:00 A.M. TO 5:00 P.M.
 TELEPHONE: (385) 468-8300, THEN SELECT OPTION 2
 EMAIL: SLCOTREASURER@SLCO.ORG • SLCO.ORG/TREASURER

APPLICANT ID _____
 Received: _____
 Entered: _____
 Audited: _____
 Screen Audit: _____
 (OFFICE USE ONLY)

APPLICATION FOR 2017 BLIND EXEMPTION
THE STATUTORY DEADLINE FOR FILING APPLICATIONS IS SEPTEMBER 1, 2017
 EXCEPT AS PROVIDED IN UTAH CODE SECTION 59-2-1106(2).
YOU MUST FILE AN APPLICATION EACH YEAR TO CONTINUE RELIEF.

1

Applicant Last Name	First	Initial	Birth Date	SS#
Mailing Address			Resident Address	
City, State, Zip		Telephone Number	Email Address	
Spouse Name	Birth Date	Date of Death	SS#	

2

If you are not the owner of record as of January 1, 2017, please provide herewith a complete explanation of ownership together with copies of supporting documents such as SALES CONTRACT, TRUST AGREEMENT or AFFIDAVIT. Real property held by tenants in common may receive tax relief only on the proportional share owned by the qualifying applicant.

REAL PROPERTY *

Parcel Number

MOTOR VEHICLES **

Year	Make	Plate #

MOBILE HOME

Account Number

* If the property is held in a trust and the current trust agreement is **NOT** on file with the Treasurer's Office, you must provide a copy of the trust agreement before relief can be granted.

** If you are adding vehicles that are not on record with the Treasurer's office, please provide copies of registration.

3

AFFIDAVIT

I/We hereby certify the following: (mark all which apply)

- I am a United States Citizen.
- I am a qualified alien as defined in 8 U.S.C., Sec. 1641 and lawfully present in the United States.

My Alien Registration Number is _____. My I-94 Number is _____.

(New applicants, who are qualified aliens, must provide copies of their immigration documents.)

- I am ____ a blind person, OR, ____ an unmarried surviving spouse or minor orphan of a deceased blind person.
- I owned and occupied the residence described on January 1, 2017.
- I have **not** applied for 2017 Tax Relief in any other county in Utah.

First time applicants must provide a statement signed by a licensed ophthalmologist verifying that the qualifying person: (a) has no more than 20/200 visual acuity in the better eye when corrected; or (b) has, in the case of better than 20/200 central vision, a restriction of the field of vision in the better eye which subtends an angle of vision no greater than 20 degrees. (UCA 59-2-1106(3)) An updated ophthalmologist statement is needed every 10 years.

- I rent out my home. _____ %
- I use my home in a trade or business. _____ %

4

CERTIFICATION

I/We hereby swear to penalties of perjury and other legal and civil penalties that the information provided herein is complete, true and correct. I/We agree and understand that the information provided is subject to verification by Salt Lake County as a consequence of this application for exemption. I/We hereby authorize Salt Lake County to inspect and/or receive confidential information directly from any certifying physician or medical provider holding such information. A copy of this signed application may be relied on as my consent to the inspection of receipt of such records.

Applicant	Date	Spouse	Date
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**Mail the completed form to: Salt Lake County Treasurer
 Tax Relief Division
 PO Box 144575
 Salt Lake City, UT 84114-4575**

Code(s): _____

Attachment D

Sandy Military Rate Agreement

Resolution for Activated Guard and Reserve Military Personnel
Resolution #05-30c

Sandy City has established water utility rates equal to one-half the standard water usage rates and no base charge, only for residents of the city who are members of the National Guard or Reservists who have been activated to full-time military duty outside the City for a period in excess of 30 consecutive days.

In order to qualify for this rate:

- The service person must be the head of household or otherwise responsible for the utility bill (last year taxes)
- The person activated must be a resident of the City of Sandy at the time of activation.
- The person must also be a resident of the Sandy City and it must be their primary residence.

The military service person, or family member, shall establish eligibility by bringing a copy of the United States Military Activation papers to the Utility Billing office.

The monthly rate shall be effective immediately, and shall remain in effect until the date when the qualified person is released from active duty, or until the program is terminated, whichever is earlier.

Date: _____

Service Personnel Name: _____

Address of Property in Sandy: _____ Acct #: _____

Phone number daytime: _____ evening: _____

Branch of Military: _____

Military ID #: _____

Active Duty Date: _____ Release Date: _____

Signature: _____ Date: _____

Office use only:

Head of Household verified by last tax return: _____ Yes _____ No _____ Initials
Make a copy of the United States Military Activation papers.

Attachment E

Fiscal Impact to Sandy Property Taxes

DIS APPL-ID	PARCEL NAME	VETERAN VET-TAX	ACT-DUTY ACT-TAX	BLIND B-TAX	POOR	CIRCUIT	INDIGENT	DISABILITY	HARDSHIP
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TOTALS FOR: AAT
 TOTAL AMOUNT LISTED = 466,120
 TOTAL TAX \$ LISTED = 6,080.07
 TOTAL COUNT WITH RELIEF = 6

TOTAL PARCELS WITH RELIEF = 12
 TOTAL PARCELS NO RELIEF = 3

TOTALS FOR: AAU
 TOTAL AMOUNT LISTED = 2,045,904
 TOTAL TAX \$ LISTED = 25,890.92
 TOTAL COUNT WITH RELIEF = 16

TOTAL PARCELS WITH RELIEF = 19
 TOTAL PARCELS NO RELIEF = 1

TOTALS FOR: AAY
 TOTAL AMOUNT LISTED = 599,543
 TOTAL TAX \$ LISTED = 7,947.54
 TOTAL COUNT WITH RELIEF = 7

TOTAL PARCELS WITH RELIEF = 7
 TOTAL PARCELS NO RELIEF = 2

TOTALS FOR: AAZ
 TOTAL AMOUNT LISTED = 127,875
 TOTAL TAX \$ LISTED = 1,715.57
 TOTAL COUNT WITH RELIEF = 1

TOTAL PARCELS WITH RELIEF = 1
 TOTAL PARCELS NO RELIEF = 1

DIS APPL-ID	PARCEL NAME	VETERAN VET-TAX	ACT-DUTY ACT-TAX	BLIND B-TAX	POOR	CIRCUIT	INDIGENT	DISABILITY	HARDSHIP
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TOTALS FOR: 35

TOTAL AMOUNT LISTED =	8,133,308	0	69,000	38,285.74	34,493.00	3,844.93	2,360.04	0.00
TOTAL TAX \$ LISTED =	109,148.99	0.00	925.98	68	68	14	4	0
TOTAL COUNT WITH RELIEF =	81	0	6					

TOTAL PARCELS WITH RELIEF = 158
 TOTAL PARCELS NO RELIEF = 38

TOTALS FOR: 35B

TOTAL AMOUNT LISTED =	2,413,663	0	23,000	10,784.04	11,879.00	757.94	1,058.59	943.00
TOTAL TAX \$ LISTED =	32,429.98	0.00	309.03	20	20	4	2	1
TOTAL COUNT WITH RELIEF =	28	0	2					

TOTAL PARCELS WITH RELIEF = 53
 TOTAL PARCELS NO RELIEF = 11

TOTALS FOR: 35D

TOTAL AMOUNT LISTED =	564,572	0	0	1,214.73	762.00	0.00	0.00	0.00
TOTAL TAX \$ LISTED =	7,237.25	0.00	0.00	3	3	0	0	0
TOTAL COUNT WITH RELIEF =	6	0	0					

TOTAL PARCELS WITH RELIEF = 9
 TOTAL PARCELS NO RELIEF = 2

TOTALS FOR: 35E

TOTAL AMOUNT LISTED =	12,785,787	0	69,000	18,231.14	13,339.00	2,085.27	706.00	0.00
TOTAL TAX \$ LISTED =	166,611.59	0.00	899.14	27	27	8	1	0
TOTAL COUNT WITH RELIEF =	119	0	6					

TOTAL PARCELS WITH RELIEF = 153
 TOTAL PARCELS NO RELIEF = 34

DIS APPL-ID	PARCEL NAME	VETERAN VET-TAX	ACT-DUTY ACT-TAX	BLIND B-TAX	POOR	CIRCUIT	INDIGENT	DISABILITY	HARDSHIP
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TOTALS FOR: 35F

TOTAL AMOUNT LISTED =	947,738	0	11,500	3,797.08	4,403.00	601.25	0.00	116.00
TOTAL TAX \$ LISTED =	12,754.66	0.00	154.77					
TOTAL COUNT WITH RELIEF =	10	0	1	9	9	2	0	1

TOTAL PARCELS WITH RELIEF = 21
 TOTAL PARCELS NO RELIEF = 4

TOTALS FOR: 35V

TOTAL AMOUNT LISTED =	202,043	0	0	1,812.15	411.00	0.00	0.00	0.00
TOTAL TAX \$ LISTED =	2,514.02	0.00	0.00					
TOTAL COUNT WITH RELIEF =	1	0	0	1	1	0	0	0

TOTAL PARCELS WITH RELIEF = 2
 TOTAL PARCELS NO RELIEF = 0

TOTALS FOR: 35W

TOTAL AMOUNT LISTED =	101,306	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL TAX \$ LISTED =	1,321.44	0.00	0.00					
TOTAL COUNT WITH RELIEF =	1	0	0	0	0	0	0	0

TOTAL PARCELS WITH RELIEF = 1
 TOTAL PARCELS NO RELIEF = 0

TOTALS FOR: 36D

TOTAL AMOUNT LISTED =	2,956,338	0	11,500	11,730.02	9,226.00	1,118.42	706.00	0.00
TOTAL TAX \$ LISTED =	38,399.87	0.00	149.37					
TOTAL COUNT WITH RELIEF =	30	0	1	18	18	4	1	0

TOTAL PARCELS WITH RELIEF = 49
 TOTAL PARCELS NO RELIEF = 11

DIS APPL-ID	PARCEL NAME	VETERAN VET-TAX	ACT-DUTY ACT-TAX	BLIND B-TAX	POOR	CIRCUIT	INDIGENT	DISABILITY	HARDSHIP
-------------	-------------	-----------------	------------------	-------------	------	---------	----------	------------	----------

TOTALS FOR: 36E

TOTAL AMOUNT LISTED =	8,037,019	0	23,000	5,644.50	6.18	3,875.00	0.00	0.00	0.00
TOTAL TAX \$ LISTED =	104,087.43	0.00	297.87						
TOTAL COUNT WITH RELIEF =	66	0	2	8	1	8	0	0	0

TOTAL PARCELS WITH RELIEF = 75
 TOTAL PARCELS NO RELIEF = 12

TOTALS FOR: 36I

TOTAL AMOUNT LISTED =	141,570	0	0	768.80	0.00	235.00	0.00	0.00	0.00
TOTAL TAX \$ LISTED =	1,897.46	0.00	0.00						
TOTAL COUNT WITH RELIEF =	1	0	0	1	0	1	0	0	0

TOTAL PARCELS WITH RELIEF = 2
 TOTAL PARCELS NO RELIEF = 0

TOTALS FOR: 36J

TOTAL AMOUNT LISTED =	745,596	0	0	1,508.38	0.00	232.00	0.00	0.00	0.00
TOTAL TAX \$ LISTED =	10,295.19	0.00	0.00						
TOTAL COUNT WITH RELIEF =	8	0	0	2	0	2	0	0	0

TOTAL PARCELS WITH RELIEF = 10
 TOTAL PARCELS NO RELIEF = 2

TOTALS FOR: 36V

TOTAL AMOUNT LISTED =	202,611	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TAX \$ LISTED =	2,639.41	0.00	0.00						
TOTAL COUNT WITH RELIEF =	2	0	0	0	0	0	0	0	0

TOTAL PARCELS WITH RELIEF = 2
 TOTAL PARCELS NO RELIEF = 0

FOR: SANDY CITY

DIS APPL-ID	PARCEL NAME	VETERAN VET-TAX	ACT-DUTY ACT-TAX	BLIND B-TAX	POOR	CIRCUIT	INDIGENT	DISABILITY	HARDSHIP
-------------	-------------	-----------------	------------------	-------------	------	---------	----------	------------	----------

TOTALS FOR: 36X

TOTAL AMOUNT LISTED =	142,285	0	0	1,305.84	763.00	0.00	0.00	0.00	0.00
TOTAL TAX \$ LISTED =	1,823.38	0.00	0.00	2	2	0	0	0	0
TOTAL COUNT WITH RELIEF =	1	0	0	2	2	0	0	0	0

TOTAL PARCELS WITH RELIEF = 3
 TOTAL PARCELS NO RELIEF = 1

TOTALS FOR: 43E

TOTAL AMOUNT LISTED =	673,492	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TAX \$ LISTED =	9,181.04	0.00	0.00	0	0	0	0	0	0
TOTAL COUNT WITH RELIEF =	5	0	0	0	0	0	0	0	0

TOTAL PARCELS WITH RELIEF = 5
 TOTAL PARCELS NO RELIEF = 4

TOTALS FOR: SANDY CITY

TOTAL AMOUNT LISTED =	41,286,770	0	218,500	99,684.89	84,202.00	9,023.38	4,830.63	1,059.00	
TOTAL TAX \$ LISTED =	541,975.81	0.00	2,886.17	168	168	37	8	2	
TOTAL COUNT WITH RELIEF =	389	0	19	168	168	37	8	2	

TOTAL PARCELS WITH RELIEF = 582
 TOTAL PARCELS NO RELIEF = 126