



March 27, 2025

Governor Cox,


We the undersigned elected County Treasurers in the State of Utah respectfully request that you veto SB197. We have a unique perspective on this bill because we are responsible for the collection and disbursement of property taxes. Additionally, some of us are administrators of tax relief in our counties. Below is a list of our top concerns.

- **The bill forces new tax relief applicants to choose between their financial stability and passing along a property tax debt to their children.** We are especially concerned that seniors will forgo medicine, food and other essentials in order to stay in their home and avoid burdening their children.
- **The bill reduces tax relief for those grandfathered in by prohibiting eligibility for multiple programs.** Many seniors rely on both the circuit breaker and indigent abatements which the bill prohibits them from receiving together.
- **The bill reduces eligibility--even for those grandfathered in--by freezing the income limits and relief amounts.** Current law allows for an inflationary adjustment each year but the bill *removes* this reasonable provision. This will lead to loss of eligibility for some as their social security increases.
- **The bill reduces the tax relief immediately available to new applicants.** Deferral does not provide as much tax relief for seniors in the first years compared to current relief programs.
- **The bill will increase property taxes by moving Circuit Breaker abatements to deferrals.** Deferred taxes increase the tax rates on other property owners in subsequent years.
- **The bill intentionally or unintentionally removed an important eligibility requirement for the indigent deferral.** The current requirement to be age 65, disabled or experiencing an extreme hardship in order to qualify for the indigent abatement has been removed from the proposed deferral program.
- **The bill will increase property taxes by expanding eligibility for deferrals.** Any applicant making less than 50K and seniors making less than 60K could now be eligible.

- **The bill will further increase property taxes by increasing the amount deferred.** Tax amounts paid by deferral recipients will be frozen creating a huge tax shift over time.
- **The bill never "pays back" the taxpayers.** Deferred taxes, when repaid, don't go back to the taxpayers.
- **The bill provides additional tax revenue to the taxing entities that they are not requesting.** Repaid deferred taxes will only benefit the taxing entities with no specific purpose or reason for the additional funding.
- **The bill creates double taxation.** Deferred taxes are paid twice, once by the other property owners (through higher tax rates) and again by the heirs of the deferral recipient.
- **The bill is unfairly singling out specific tax relief recipients: low income seniors.** Disabled veterans, active duty military, blind individuals and farmers all receive tax relief, but they are not being forced to move to deferral.
- **This bill will not address the increase in property tax relief.** Recent increases in property tax relief are driven more by increases for veterans and general property tax increases than increased applications for the circuit breaker or indigent programs.
- **This bill is cumbersome to administer.** Deferred taxes will need to be tracked with separate interest rates for as much as 60-70 years before they are repaid.
- **The bill was not passed with adequate analysis.** The long-term impacts on property tax rates, housing availability and other issues has not been fully analyzed or understood.
- **The process by which the bill was passed is concerning.** The 4<sup>th</sup> substitute was introduced with 3 hours left in the session and debate was cutoff quickly despite there being many lawmakers who wanted to speak.
- **The bill was misrepresented on the House floor and does not achieve the goals that were touted.** The Floor Sponsor stated incorrectly multiple times on the House floor that deferred taxes, when repaid, will lower tax rates. The Utah State Tax Commission confirms that this is not the case.
- **This bill needs more time to work out the issues and impacts.** As a group, County Treasurers are always willing to work with legislators to hear their concerns and collaborate on solutions.

Thank you for your consideration.

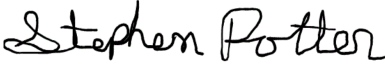
With respect,

Signed by:  
  
6DCEFD2A384E480...


LeeAnn Franklin  
Treasurer, Beaver County

Signed by:  
  
3F5111FA893749B...


Tara Madsen  
Treasurer, Carbon County

Signed by:  
  
7DF0D009F800491...

Stephen Potter  
Treasurer, Duchesne County

Signed by:  
  
9F0ED7E0D0F04A...

Chris Kauffman  
Treasurer, Grand County

Signed by:  
  
9A80C07E007E9A0...


Keiren Chatterley  
Treasurer, Kane County

Signed by:  
  
9E70A0B04770447...


Shane Millett  
Treasurer, Piute County

Signed by:  
  
C302E0B079F3439...

Corrie Forsling  
Treasurer, Summit County

DocuSigned by:  
  
E04F902ED00A421...


Kim Jackson  
Treasurer, Utah County

Signed by:  
  
BA0D7D0E0297416...

Colleen Allen  
Treasurer, Wayne County

Signed by:  
  
F0EE90B10DD4400...


Lynelle Jensen  
Treasurer, Weber County

Signed by:  
  
523E724A0786495...


Shaun Thornley  
Treasurer, Box Elder County

Signed by:  
  
550D76F054B14E4...

Josie Stilson  
Treasurer, Emery County

Signed by:  
  
4D2D244DAD56407...


Nicole Rosenberg  
Treasurer, Iron County

Signed by:  
  
A08026424E67440...

Kristine Camp  
Treasurer, Millard County

Signed by:  
  
F0C0040F144741B...

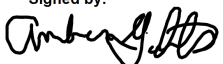
LeeAnn Argyle  
Treasurer, Rich County

Signed by:  
  
7D05A0D00D0D401...

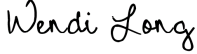
Amy Willden  
Treasurer, Sanpete County

Signed by:  
  
43B3D2727437439...


Michael Jensen  
Treasurer, Tooele County

Signed by:  
  
7405643344074FA...

Amber Gibbs  
Treasurer, Wasatch County

Signed by:  
  
B30892748F8E412...


Wendi Long  
Treasurer, Uintah County

Signed by:  
  
D040B442BF44443...

David Whitehead  
Treasurer, Washington County

Signed by:  
  
8E249861926747A...

Craig McAllister  
Treasurer, Cache County

Signed by:  
  
F0F1000000A4400...


Matt Brady  
Treasurer, Davis County

Signed by:  
  
D034FA34250340E...

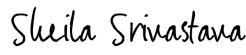
Gina Peterson  
Treasurer, Garfield County

Signed by:  
  
CE250202062C49C...


Melanie Cowan  
Treasurer, Juab County

DocuSigned by:  
  
0046973CC0CF447...


Kimberly Harrison  
Treasurer, Morgan County

Signed by:  
  
80DFD000E07F490...

Sheila Srivastava  
Treasurer, Salt Lake County

DocuSigned by:  
  
2770C0D7E200435...

Lindsey Hansen  
Treasurer, Sevier County

Signed by:  
  
D040B442BF44443...

David Whitehead  
Treasurer, Washington County