

NOTICE OF PROPERTY TAX ADJUSTMENT BY THE WASHINGTON COUNTY COMMISSION

Please take notice that on the day of October 1, 2024, the Washington County Commission and pursuant to Utah Code Ann. 59-2-1347 adjusted the property taxes owed on the parcels described below after finding the adjustment to be in the best human interests and that the adjustment serves the interests of the state and county.

Property Owner:	<u>Rural Housing Development Corporation – DBA Self-Help Homes</u>
Parcel Numbers:	<u>See attached spreadsheet/application.</u>
2024 Taxable Value:	<u>See attached spreadsheet/application.</u>
Taxes Owed:	<u>See attached spreadsheet/application.</u>
Adjustment:	<u>Adjust taxes owed to \$0.00.</u>



Application for Adjustment or Settlement of Property Tax

For use under
UCA §59-2-1347

Property Owner Information		County Office Information	
Property owner name(s) Rural Housing Development Corporation dba Self-Help Homes		Application received by (Office) on (Date)	
Property owner address 63 North 400 West Provo, UT 84601	City State Zip	County point of contact (Name)	
Property Information			
Parcel, serial, or account number See attached Spreadsheet	Type of property (e.g., commercial, primary residential, etc.) residential lots for single family homes.		
Location or address See attached Spreadsheet			
Legal description (including acreage) See attached Spreadsheet acreage.			
Appeal Information			
Briefly explain the situation (attach additional information as required) RHDC, an affordable housing non-profit charitable organization, requests exemption from property taxes, to run the federal USDA-RD's Mutual Self-Help Housing program for low-income families to obtain homeownership by building each others homes.			
Briefly explain the requested action Please provide an administrative waiver of property taxes for the attached residential properties.			
Property Value and Tax Information (Attach Excel spreadsheet for multiple properties)			
Current year assessed value of property (as shown on valuation and/or tax notice)			\$ See attached Spreadsheet
Years Considered	Taxes	Penalty	Interest
2024	\$ See attached Spreadsheet	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total	\$	\$	\$
Amount requested as an adjustment to taxes due (May be a retroactive adjustment / refund)			\$ exemption of tax
Amount owner offers in settlement (Attach proposed payment schedule)			\$

Attach the following, as directed by the coordinating county office:

1. Owner's statement of circumstances & relief request.
2. Most recent valuation/tax notice.
3. Proposed payment schedule.
4. Financial Summary.
5. Copies of last 5 years' filings with I.R.S.
6. Other documentation as required by the County.

Adjustment or Settlement Recommendation		County Decision
Total interest, penalties, and taxes due	\$	This property tax adjustment / settlement was (select one:) <input checked="" type="radio"/> approved <input type="radio"/> disapproved by the Washington County legislative body. Date: <u>October 1, 2024</u> Signature: <u>[Signature]</u> Commissioner Signature: <u>[Signature]</u> Clerk
Amount paid	\$	
Amount abated	\$	
Comments		

Parcel Number	Address or Location	Legal Description	(acreage)	Property Value	Years Considered	Taxes	Penalty	Interest	Total
H-HURR-3-24	Hurricane Heights 3, Lot 24		0.17	\$ 144,000.00	2024	\$1,090.94	\$0.00	\$0.00	\$1,090.94
H-HURR-3-25	Hurricane Heights 3, Lot 25		0.16	\$ 144,000.00	2024	\$1,090.94	\$0.00	\$0.00	\$1,090.94
H-HURR-3-26	Hurricane Heights 3, Lot 26		0.14	\$ 136,000.00	2024	\$1,030.34	\$0.00	\$0.00	\$1,030.34
H-HURR-3-28	Hurricane Heights 3, Lot 28		0.14	\$ 136,000.00	2024	\$1,030.34	\$0.00	\$0.00	\$1,030.34
H-HURR-3-30	Hurricane Heights 3, Lot 30		0.14	\$ 136,000.00	2024	\$1,030.34	\$0.00	\$0.00	\$1,030.34
H-HURR-3-31	Hurricane Heights 3, Lot 31		0.14	\$ 136,000.00	2024	\$1,030.34	\$0.00	\$0.00	\$1,030.34
H-HURR-3-33	Hurricane Heights 3, Lot33		0.14	\$ 136,000.00	2024	\$1,030.34	\$0.00	\$0.00	\$1,030.34
H-HURR-3-35	Hurricane Heights 3, Lot 35		0.14	\$ 136,000.00	2024	\$1,030.34	\$0.00	\$0.00	\$1,030.34
H-HURR-3-37	Hurricane Heights 3, Lot 37		0.14	\$ 136,000.00	2024	\$1,030.34	\$0.00	\$0.00	\$1,030.34
H-HURR-3-39	Hurricane Heights 3, Lot 39		0.14	\$ 136,000.00	2024	\$1,030.34	\$0.00	\$0.00	\$1,030.34
H-HURR-3-40	Hurricane Heights 3, Lot 40		0.14	\$ 136,000.00	2024	\$1,030.34	\$0.00	\$0.00	\$1,030.34
H-HURR-3-41	Hurricane Heights 3, Lot 41		0.14	\$ 136,000.00	2024	\$1,030.34	\$0.00	\$0.00	\$1,030.34
H-HURR-3-42	Hurricane Heights 3, Lot 42		0.14	\$ 136,000.00	2024	\$1,030.34	\$0.00	\$0.00	\$1,030.34
H-HURR-3-43	Hurricane Heights 3, Lot 43		0.14	\$ 136,000.00	2024	\$1,030.34	\$0.00	\$0.00	\$1,030.34
H-HURR-3-44	Hurricane Heights 3, Lot 44		0.14	\$ 136,000.00	2024	\$1,030.34	\$0.00	\$0.00	\$1,030.34
H-HURR-3-45	Hurricane Heights 3, Lot 45		0.14	\$ 136,000.00	2024	\$1,030.34	\$0.00	\$0.00	\$1,030.34
H-HURR-3-46	Hurricane Heights 3, Lot 46		0.14	\$ 136,000.00	2024	\$1,030.34	\$0.00	\$0.00	\$1,030.34
H-HURR-3-47	Hurricane Heights 3, Lot 47		0.14	\$ 136,000.00	2024	\$1,030.34	\$0.00	\$0.00	\$1,030.34
H-HURR-3-48	Hurricane Heights 3, Lot 48		0.16	\$ 144,000.00	2024	\$1,090.94	\$0.00	\$0.00	\$1,090.94
H-HURR-3-49	Hurricane Heights 3, Lot 49		0.16	\$ 185,600.00	2024	\$1,406.11	\$0.00	\$0.00	\$1,406.11
LV-91-A-2-A-1	451 W 200 N Laverkin, UT		8.5	\$ 425,000.00	2024	\$3,243.18	\$0.00	\$0.00	\$3,243.18
H-3-1-26-4315	1255 N 100 W Hurricane, UT		13.5	\$ 1,064,000.00	2024	\$8,060.86	\$0.00	\$0.00	\$8,060.86
H-3-1-26-4308	1255 N 100 W Hurricane, UT		1.84	\$ 147,200.00	2024	\$1,115.19	\$0.00	\$0.00	\$1,115.19
H-3-1-26-4301	1255 N 100 W Hurricane, UT (1255 N 100 W is Sage Point Subdivision, plats 5 & 6)		2.64	\$ 211,200.00	2024	\$1,600.05	\$0.00	\$0.00	\$1,600.05

RESOLUTION NO. R-2024-3361

A RESOLUTION APPROVING AN ADJUSTMENT OF 2024 PROPERTY TAXES FOR CERTAIN PARCELS OWNED BY RURAL HOUSING DEVELOPMENT CORPORATION DBA SELF-HELP HOMES

WHEREAS, Rural Housing Development Corporation DBA Self-Help Homes (“Rural Housing”) is a non-profit entity and its mission is to provide affordable housing to low-income families through federally funded programs and sweat equity of the participants;

WHEREAS, Rural Housing has provided numerous homes for low-income families within Washington County;

WHEREAS, Rural Housing has requested that property tax on the following parcels it owns be reduced to zero: H-HURR-3-24; H-HURR-3-25; H-HURR-3-26; H-HURR-3-28; H; H-HURR-3-30; H-HURR-3-31; H-HURR-3-33; H-HURR-3-35; H-HURR-3-37; H-HURR-3-39; H-HURR-3-40; H-HURR-3-41; H-HURR-3-42; H-HURR-3-43; H-HURR-3-44; H-HURR-3-45; H-HURR-3-46; H-HURR-3-47; H-HURR-3-48; H-HURR-3-49; LV-91-A-2-A-1; H-3-1-26-4315; H-3-1-26-4308; and H-3-1-26-4301; (together referred to as the “Parcels”)

WHEREAS, under Utah Code Section 59-2-1347, the County Commission, as the legislative body, may adjust or defer property taxes if the Commission determines that the reduction is in the best human interests and the interests of the state and county are served; and

WHEREAS, Rural Housing has applied for tax relief, which meets the requirements of Section 59-2-1347.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COMMISSION OF WASHINGTON COUNTY, UTAH, that Washington County desires to encourage non-profit entities to take actions to serve low-income families and provide assistance to obtain affordable housing.

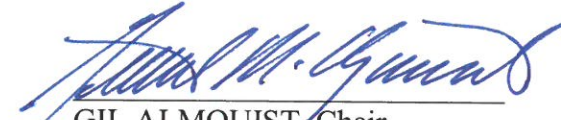
BE IT FURTHER RESOLVED that, due to the previously stated reasons, the Washington County Commission finds it to be in the best human interests and the interests of the state and the county for the 2024 property tax levied on the Parcels and any fees or interest associated with the 2024 tax, to be reduced to \$0.00 (if Rural Housing owns the parcels for a portion of the calendar year, the adjustment is to be prorated so there is no tax owed for that portion of the calendar year in which Rural Housing was the owner).

BE IT FURTHER RESOLVED that notice of this adjustment shall be posted in the Washington County Administration Building within ten days of passage of this Resolution, and a copy of the notice is attached as NOTICE.

BE IT FURTHER RESOLVED that a copy of this Resolution, the Application, Spreadsheet, and NOTICE will be sent to the Utah State Tax Commission by the end of the month of October 2024.

VOTED UPON AND PASSED BY THE WASHINGTON COUNTY COMMISSION AT
A REGULAR MEETING OF THE WASHINGTON COUNTY COMMISSION HELD ON THE
1ST DAY OF OCTOBER, 2024.

WASHINGTON COUNTY



GIL ALMQUIST, Chair
Washington County Commission

ATTEST:



Ryan Sullivan
Washington County Clerk-Auditor

Commissioner Almquist voted Aye
Commissioner Iverson voted Aye
Commissioner Snow voted Aye

Approved as to Form:



Deputy Washington County Attorney