

# Salt Lake County Board of Equalization Confidentiality Agreement

**Parcel Number(s):** \_\_\_\_\_

“Information of a commercial nature obtained from a property taxpayer regarding the property taxpayer’s property or information derived from that information [‘Commercial Information’]” may only be disclosed by Salt Lake County and its elected offices under certain circumstances. See Utah Code § 59-1-404. Where Commercial Information is disclosed in a County Board of Equalization proceeding, Utah law requires the County Board of Equalization to “take action” to protect against the unlawful disclosure of the Commercial Information. In this hearing, Commercial Information may be disclosed which requires protection. Before participants can review this information, they must sign this Confidentiality Agreement.

If a participant fails to sign this Confidentiality Agreement, the participant shall be excluded from the hearing during the time the Commercial Information is presented. Additionally, taxpayers and their representatives may only receive a redacted copy of the appeal file without the Commercial Information.

## Representation and Agreement

I, as a participant in the identified proceeding, represent that I understand my obligations regarding the protection of Commercial Information, agree to be bound by Section 59-1-404, and I shall not use or disclose outside of this proceeding Commercial Information except as permitted by law. Upon violation of this Agreement, the Salt Lake County Board of Equalization or any injured person may pursue any available remedy and I may be subject to prosecution for a Class A misdemeanor and forfeiture of any applicable appraisal licenses or certifications.

Dated: \_\_\_\_\_ Board of Equalization Tax Year: \_\_\_\_\_

## CERTIFICATION

Appellant/Representative: \_\_\_\_\_

Print Name: \_\_\_\_\_

## PERMISSIBLE DISCLOSURES OF COMMERCIAL INFORMATION

The following is a partial summary of permissible disclosures or use by public officials of Commercial Information or information that is not considered Commercial Information under Utah Code § 59-1-404. Please review Section 59-1-404 for a complete explanation.

1. A property tax proceeding where the Commercial Information is “directly involved” in the proceeding.
2. A property tax proceeding involving property where the Commercial Information is relevant to the proceeding, and the Court, Commission, or County Board of Equalization conducting the proceeding protects the information through order or, in the case of the County Board of Equalization, through other means.
3. The assessed value of property.
4. The tax rate imposed on property.
5. A legal description of property.
6. The physical description or characteristics of property, including a street address or parcel number for the property
7. The square footage or acreage of the property.
8. The square footage of improvements on property.
9. The name of a property taxpayer.
10. The mailing address of a property taxpayer.
11. The amount of property taxes assessed on property, due, collected, abated, or deferred.
12. Interest, costs, or other charges related to the property tax.
13. The tax status of property, including exempt, classification, and bankruptcy.
14. Whether the property is subject to a property tax proceeding.
15. Information related to a tax sale.
16. Information related to a single -family residence.