

A REPORT
TO THE DAVIS COUNTY AUDIT COMMITTEE



An Audit of the Unauthorized Write off of Interest by the Treasurer

May 23, 2023

Curtis Koch
Davis County Auditor

Blake Woodall
Internal Auditor

Key Facts:

Conversion Fix:

On 3/22/2023, Davis County Information Systems Department (IS) implemented a data conversion fix to correct any unbalanced receipts in each parcel, within the Treasurer's property tax collection system. After this fix, some parcels were owing money to the County and other parcels were owed money from the County. The Davis County Treasurer signed a document acknowledging and accepting all the fixed/edited records.

Once IS performed their fix of receipts, parcel number [REDACTED] showed a balance due of \$338.90. The title company recognized a balance due on this parcel then called the Treasurer's office on 3/23/2023; they discussed the outstanding balance with the Treasurer. The Treasurer transferred the call to Tax Administration to resolve, however Tax Administration told the title company, based on the information they have, that this parcel should go to tax sale. Tax administration staff informed the title company that further research would need to be performed to identify the problem. Treasurer Altom went to work to correct the problem by drafting a memo asking the BOE to write off the delinquency of \$338.90, see (Attachment A).

Timeline:

- Information Systems (IS) ran a conversion routine/fix on 3/22/2023
- After Conversion fix, parcel [REDACTED] had a balance of \$338.90 outstanding/due
- Title company recognized a balance due on this parcel then called the Treasurer's office on 3/23/2023 and talked to Treasurer office staff
- Treasurer staff transferred the call to Tax Administration to resolve, however Tax Administration said based on the information they have that this parcel should go to tax sale. Tax Administration staff performed further research
- Treasurer Altom prepared a memo addressed to the Board of Equalization (BOE) asking that the balance due, \$338.90, on parcel [REDACTED] be written off
- Treasurer Altom took memo to Tax Administration staff to request memo be added to BOE register for upcoming meeting
- Tax Administration discussed the memo with the Auditor; after further research, it was determined that the amount due of \$338.90 was part of the conversion fix and should not be written off by the BOE
- At this time, the Auditor met with IS to decipher what occurred with the \$338.90, and why the Treasurer edited/manipulated data thru a series of transfers from a payment made 11/27/2019
- After working with IS, it was discovered the Treasurer removed payment of taxes on parcel [REDACTED] by [REDACTED] on 11/27/2019. Then through a series of transfers in and out of Hold/Hold Cancelled, the money was inappropriately reclassified as Interest Due then written off

See Treasurer Office Reply #1 for comments made related to this bullet point. (Attachment C)

- The Treasurer did not have statutory authority to edit then write off a payment made years earlier
- Treasurer Altom provided Tax Administration with a copy of the 2016 tax notice with a hand written note saying he had talked to the taxpayer and the balance due of \$338.90 had been paid
- A Tax Administration staff member, was surprised to hear the balance due had been paid, so Tax Admin reached out to the title company to inquire about the payment
- It was discovered that the taxpayer had not paid, as stated by the Treasurer, but was told by the Treasurer the funds would be written off
- On 3/30/23, Treasurer Altom reached out to the title company, [REDACTED], to inform him that the balance due of \$338.90 had been adjusted and was no longer due
- Over a period of two weeks, the Auditor and IS worked together building a spreadsheet to document the flow of money on Parcel [REDACTED] dating back to 11/9/2005
- This was done because the transaction history relating to this parcel is lengthy and often times confusing. It took considerable time to understand the movement of funds from Hold to Tax to Prepaid, then back and forth numerous times
- After careful analysis of the movement of money related to parcel [REDACTED], it was determined that the Davis County Treasurer manipulated the data by moving funds received years earlier to eventually make the balance due of \$338.90 go away by reclassifying the funds as interest and then writing it off
- In a meeting held 4/20/2023 between the Auditor, Internal Auditor, and Treasurer, it was confirmed that the Treasurer did write off \$338.90, which he had no authority to do. Further, only the Commission or BOE have authority to write off such an amount
- When asked under what authority would you make this adjustment, the Treasurer replied, "It should have been done by the Board of Equalization or the County Commission under 59-2-1347
- The entire integrity of the Treasurer's financial system was compromised by performing this write off in this manner. As a super user, the Treasurer was able to circumvent any and all internal controls that may have been in place

Payment Manipulation:

A few days after issuing the memo, the Treasurer changed his mind, then told Tax Administration staff that the \$338.90 had been paid by the Title Company. Tax Administration staff checked to see if the balance had been paid, it had not. Instead, Treasurer Altom edited/manipulated data through a series of transfers in Real Tax from a payment made in 11/27/2019 which resulted in a zero balance due as of March 30, 2023.

Auditor Note: The payment date in this section was originally reported to the Auditor as 1/22/2015 in the interview with the Treasurer. It was later reported to the Auditor's Office that the payment took place on 11/27/2019. As a result, when reading direct quotes from the interview, the date of 1/22/2015 will still be reported.

In an interview conducted on April 20, 2023 by the Auditor with Treasurer Altom to determine what had occurred with the balance due of \$338.90 on parcel [REDACTED], the following information was obtained:

Treasurer: "I'll tell you exactly what happened, I transferred some interest to pay off this principle.

Auditor: "So you transferred money from where?"

Treasurer: "From the payment, and wrote off the interest."

Auditor: "What payment was that from?"

Treasurer: "If you look at the history, you will see a payment from the owner, what was his name...It was the payment paid by [REDACTED], it was done on 1/22/2015...I gave her [REDACTED], Tax Administration) a copy of the document and said the payment has been paid."

As stated by the Treasurer, he used a payment made by a taxpayer 7 years earlier on 1/22/2015 to pay for interest due of \$338.90.

Part of the confusing part of this issue, how could a payment made 7 years earlier, pay for an outstanding balance, when there wasn't a balance owing on this parcel until March 22, 2023.

False Statement made to Tax Administration:

See Treasurer Office Reply #2 for comments made related to this heading. ([Attachment C](#))

When the Treasurer was asked to clarify how a payment made 1/22/2015 on parcel [REDACTED] was used to pay an interest charge that was not due until 3/22/2023, after IS made a fix to the system; he made the following statement to the County Auditor.

Auditor: "...On the 23rd you had a phone call and transferred it to [REDACTED], and [REDACTED] chatted with this gentleman saying, this doesn't make sense, it seems this would be on our Tax Sale. Then, you had written a letter that it be written off, saying it go through the BOE. That was held."

Treasurer: "I reported to [REDACTED] that it was a zero balance and had been paid."

Auditor: "That you had talked to [REDACTED] and taxes were paid."

Treasurer: "That is a correct statement."

Auditor: "But then, in the system, it shows there was no payment."

Treasurer: "It was paid by a transfer that I made...to transfer the interest to pay off the principle, to resolve the difference."

Auditor: "So this was an adjustment?"

Treasurer: "Correct"

Auditor: "Okay, but on March 21st there was a \$0 balance on this account."

Treasurer: "...That is absolutely correct, because the data had come across from the test data base on the 23rd...It showed up as one of these data migration problems, and um the Title company asked about it, and I made an adjustment to take care of it on my own."

See Treasurer Office Reply #3 for comments made related to this paragraph. ([Attachment C](#))

Auditor Note: The date of the data conversion was on the March 22nd. In the interview, the Treasurer stated that it took place on the 23rd. It was requested by the Treasurer that this point be clarified in the audit report.

Auditor: "...Under what authority would you make this adjustment, because this is writing off taxes?"

Treasurer: "It should have been done by the BOE or the County Commission under 59-2-1347."

Auditor: "But it was represented to [REDACTED], that this was paid, the taxes were paid.

Treasurer: "They were paid by a Transfer, not paid by the title company. I never did say it was paid by the title company or anyone else."

Auditor: "If no money came in, then there is no payment."

See Treasurer Office Reply #4 for comments made related to this statement. ([Attachment C](#))

Treasurer: "There was a payment, it was a transfer from a payment to pay off a balance that was inadvertently and incorrectly done probably by me."

See Treasurer Office Reply #5 for comments made related to this statement. ([Attachment C](#))

Write off:

After working with IS, the Auditor discovered the Treasurer removed payment of taxes on parcel [REDACTED] by [REDACTED], made 11/27/2019 to the date of the edited parcel, on March 30, 2023. Through a series of transfers in and out of Hold/Hold Cancelled the money was inappropriately reclassified as Interest Due then written off, see the spreadsheet in ([Attachment B](#)).

When questioned specifically about the write off, the Treasurer had the following to say, during the Interview on 4/20/2023:

Auditor: "I guess what I am saying, money was applied in 2015 right, and that paid taxes.

Treasurer: "Right."

Auditor: "At that point in 2016 forward it showed that nothing was owing...there was a system error, then taxes came, the fix went in on the 22nd, on the 23rd showed a balance of due of taxes. So taking money that was already paid to pay taxes that were already owed and paid, taking that out and putting it back in does not constitute a payment. For a payment to occur additional funds would have to come in."

Treasurer: "A transfer can be a payment."

Auditor: "Not if there is no new money."

See Treasurer Office Reply #6 for comments made related to this statement. ([Attachment C](#))

Treasurer: "May I ask what you're trying to get to."

Auditor: "What we are trying to understand, Mark; simply moving money in and out of an account does not make taxes go away."

Treasurer: "In this case it did"

Auditor: "No!"

Internal Auditor: "But there was no authority to do so."

Treasurer: "You are probably right, and I'll admit that right here and right now. So, what shall we do about it?"

Auditor: "That is what we are trying to figure out."

Treasurer: "Do you want to write an Audit Report and umm."

Auditor: "We have no choice but to write an audit report at this point."

Treasurer: "Okay, write your audit report, discuss it with the Audit Committee, and the Commission, and the Attorney's Office, and we can move forward."

Issues/Risks:

Parcel [REDACTED] was affected by the conversion fix which the treasurer authorized and acknowledged, but when the Title Company called to ask about an outstanding balance on that parcel, the Treasurer made the balance go away.

As represented by the Treasurer, he wrote off the delinquent balance of \$338.90 without having authority to do so.

Further, after writing off the balance due of \$338.90, the Treasurer represented to Tax Administration that payment had been made on the parcel to resolve the delinquent balance due. No such payment was made.

In addition, this issue highlights a significant internal control weakness. Any staff member in the Treasurer's office can write off taxes, penalty, or interest for any amount without a secondary review. This sets up a variety of scenarios in which staff could easily hide charges and payments on accounts. This weakness should be mitigated by management as soon as possible. See (Attachment D) for the Treasurer response to the Audit Committee.

Conclusion:

Since the Treasurer, has demonstrated a willingness to write off funds due to the county without the authority to do so, It is of great concern that this has occurred in the past and will continue going forward. Ultimately, leadership/management is responsible for the control environment governing their area of responsibility. Great fiduciary responsibility is placed in the hands of the Treasurer of Davis

County by the taxpayers and other parties such as the school district, cities, water districts, and all other parties that trust the county to collect and distribute tax payments responsibly and accurately. As a key member of management of the County, it is imperative that the Treasurer implement a control structure necessary to insure the protection of the funds he has been entrusted to collect and distribute. This should be done in a manner that is both straight forward and transparent to all vested parties.

Audit Committee Response:

This report was reported to the Davis County Audit Committee on May 31, 2023. If a response is received from the Audit Committee it will be attached here.

Attachment A

Recommendation from
Davis County Treasurer

RE: 2016 Delinquent taxes, parcel [REDACTED]

Utah Department of Transportation (UDOT) was deeded over 80% of this property 1/8/2016. The taxes for 2016 ended up as delinquent. Tax Administration adjusted the 2016 for the portion the UDOT. A payment was made by the prior owner on 11/27/2019 in the amount of \$5,878.24. For some reason the remaining delinquency was not tracked in the computer system.

There has been no notification to UDOT or the owner of the other parcel of land [REDACTED] of the small delinquency. Because of this failure to notify subsequent owners of the delinquency, I recommend the small balance be adjusted off by the Davis County Treasurer

Amount of tax due, Base amount \$338.90



Mark Altom Date: March 23, 2023

Approved:

Attest:

Lorene M. Kamalu, Chair

Brian McKenzie, Clerk

Attachment A Cont.

MARK ALTOM On-line tax payments: See www.daviscountyutah.gov
 DAVIS COUNTY TREASURER
 P.O. Box 618 - 61 South Main Street, Suite 105
 Farmington UT 84025
 Phone (801) 451-3243

2016 TAX NOTICE

If you have a mortgage company

And if your mortgage company is responsible to pay your property taxes, that arrangement is between you and the mortgage company. You can verify payment on the Davis County website:

www.daviscountyutah.gov/treasurer

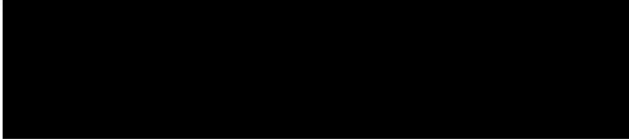
If the payment does not show on the website you need to contact the mortgage company to see if payment has been sent. It usually takes until the end of November to process the mortgage co. payments.



2016 PROPERTY TAX NOTICE		* THE MARKET VALUE IS THAT ASSESSED BY THE COUNTY ASSESSOR *		2016 PROPERTY TAX NOTICE	
	MARKET VALUE	TAXABLE VALUE	TAXING DISTRICT	LAND SERIAL NUMBER	PROPERTY OWNER
	4,089,895	2,196,752	23		
TAXING ENTITIES	TAX RATE	AMOUNT			
DAVIS SCHOOL DIST	0.006450	14,169.05			
DAVIS COUNTY	0.001703	3,741.07			
COUNTY LIBRARY	0.000342	751.29			
COUNTY ASSESS & COLLECT LEVY	0.000224	492.07			
STATE BASIC SCHOOL LEVY	0.001675	3,679.56			
MULTICNTY AESS & COLLECT LEVY	0.000011	24.16			
DAVIS 2005 JAIL BOND	0.000076	166.95			
FARMINGTON CITY	0.002132	4,683.47			
WEBER BASIN WATER	0.000187	410.79			
MOSQUITO ABATEMENT	0.000116	254.82			
CENTRAL DAVIS SEWER	0.000208	456.92			
TAX CHARGE	0.013124	28,830.17			
ABATEMENT/ADJUSTMENT	TAX				
		-23,610.21			
	TOTAL ADJUSTMENTS				
		-23,610.21			
Other charges	WEBER BASIN WTR CHRC	299.52			
	Total special assessments	299.52			



Property a
 Acres: 28:
 Property b



This may not be a complete legal description.

Taxes	6,557.04	- Payments	6,218.14	= Balance due	338.90
Return bottom portion with payment		Please pay this amount	Due by November 30, 2016		338.90

Attachment A Cont.

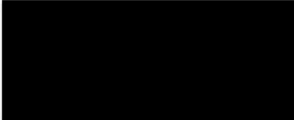
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DAVIS COUNTY	0.001703	3,741.07
COUNTY LIBRARY	0.000342	751.29
COUNTY ASSESS & COLLECT LEVY	0.000224	492.07
STATE BASIC SCHOOL LEVY	0.001675	3,679.58
MULTICOUNTY ASSESS & COLLECT LEVY	0.000011	24.16
DAVIS 2008 JAIL BOND	0.000076	166.06
FARMINGTON CITY	0.002132	4,683.47
WEBER BASIN WATER	0.000187	410.79
MOSQUITO ABATEMENT	0.000116	254.82
CENTRAL DAVIS SEWER	0.000208	456.92
TAX CHARGE	0.013124	28,830.17
ABATEMENT/ADJUSTMENT	TAX	23,610.21
TOTAL ADJUSTMENTS		23,610.21
Other charges	WEBER BASIN WTR CHRG	299.52
Total special assessments		299.52

I talked with Will at Metro National Title. These taxes were paid 3/30/2023

UDOT was deed property 1/8/2016

- 2016 Tax Adjusted by Tax Admin.
 - Because UDOT Tax Exempt.

Property address:
 Acres: 283.37000
 [Redacted]
 This may not be a complete legal description

Taxes	6,218.14	- Payments	6,218.14	Balance due	.00
Return bottom portion with payment				Please pay this amount Due by November 30, 2016	.00

Attachment B

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
Transaction Date	Sequence	Amount Received	Associate Trans	Hold	Hold Cancelled	Prepaid	Prepaid Cancelled	Distributed Money	Taxes Owed	Interest Due	Penalty Due	Rollback	Class D	Escaped	May Sale Fee	Conversion Fix Balance Due	
11/9/2005		36,003.80	a					36,003.80									
11/28/2006		47,987.73	b					47,987.73									
11/26/2007		48,123.81	c					48,123.81									
12/3/2008		45,974.49	d					45,974.49									
9/1/2009									40,988.24								
9/1/2009													7,007.72				
12/5/2009											959.92						
9/1/2010									33,281.15								
9/1/2010													7,007.72				
3/11/2014									(2,178.61)								
12/5/2010											1,007.22						
3/11/2014											(54.46)						
9/1/2011									20,472.68								
9/1/2011													7,200.74				
12/5/2011											691.84						
3/11/2014											336.47						
9/1/2012									39,455.47								
3/11/2014									(5,869.20)								
9/1/2012													7,312.52				
12/5/2012											1,169.20						
3/11/2014											(146.73)						
2/7/2014															6.70		
3/12/2014															6.70		
9/1/2013									40,933.89								
3/11/2014									(8,482.34)								
9/1/2013													7,602.06				
12/5/2013											1,213.40						
3/14/2014											(212.06)						
3/11/2014														13,458.76			
3/11/2014											(198.72)						
3/11/2014									(9,936.18)								
9/1/2014									29,783.00								
9/1/2014													7,784.93				
12/5/2014											939.20						
1/22/2015		55,749.28	f					55,749.28									
1/22/2015		180,000.00	e					180,000.00									
1/22/2015										4,185.87							
1/22/2015										2,972.75							
1/22/2015										5,898.39							
1/22/2015										8,819.19							
1/22/2015										10,838.98							
6/24/2015													8,271.20				
9/1/2015									30,626.80								
12/5/2015											388.98						

Attachment B Cont.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
Transaction Date	Sequence	Amount Received	Associate Trans	Hold	Hold Cancelled	Prepaid	Prepaid Cancelled	Distributed Money		Taxes Owed	Interest Due	Penalty Due	Rollback	Class D	Escaped	May Sale Fee	Conversion Fix Balance Due
1/14/2016	1	39,286.98	g	39,286.98													
1/14/2016	2	41,288.19	g					41,288.19									
1/14/2016	3	-	g		(39,286.98)												
1/14/2016	4	-	g					39,286.98									
1/14/2016	5	639.42	h			639.42											
1/14/2016											2,781.06						
1/15/2016		126,190.92	i					126,190.92					126191				
9/1/2016										28,830.17							
9/1/2016														299.52			
9/20/2016	1		h1					(639.42)									
9/20/2016	2		h1					639.42									
9/29/2016	3								(338.90)								
9/29/2016	4					338.90											
9/29/2016	5							338.90									
9/29/2016	6							(338.90)									
9/29/2016	7								(338.90)								
9/29/2016	8							338.90									
9/29/2016	9					338.90											
10/4/2016																	
10/14/2016	1							(639.42)		(23,610.21)							
10/14/2016	2					639.42											
10/14/2016	3																
10/14/2016	4								(299.52)								
10/14/2016	5					299.52											
10/14/2016	6								(299.52)								
10/14/2016	7																
10/14/2016	8					299.52											
11/9/2016	1							(639.42)									
11/9/2016	2							639.42									
12/5/2016														113.53			
11/27/2019		5,578.72	j					5,578.72									
11/27/2019												924.03					
3/22/2023								(338.90)									338.9
3/22/2023								299.52									
3/22/2023								(299.52)									
3/23/2023	1							(299.52)									
3/23/2023	2					299.52											
3/23/2023	3								(299.52)								
3/23/2023	4																
3/30/2023	1							(338.90)									
3/30/2023	2					338.90											
3/30/2023	3								(338.90)								
3/30/2023	4							338.90									
3/30/2023	5																
total		448,733.51	-	41,841.66	(41,841.66)	639.42	(639.42)	448,733.51	0	214294.86	35157.34	7018.29	126304	52486.41	13458.76	13.4	
								-		448733.51							

Treasurer Office Reply

Treasurer Comments:

1. Mark Altom: the Treasurer did not remove payment of taxes. The Treasurer transferred interest from the payment made on 11/27/2019 and adjusted the interest. The other transfers reflected on this parcel have nothing to do with the \$338.90.
2. Mark Altom: I never made a false statement to [REDACTED], Curtis Koch or Blake Woodall that stated any party made the payment of \$338.90. Nor is there any evidence, including the recorded meeting. Please, again refer to the definition I have provided for the definition of payment.
3. A statement made by the Auditor said this \$338.90 was related to the data migration problems. That was the first I knew this was one of the data migration problems. None of the previous report spreadsheets included this parcel [REDACTED].
4. Mark Altom: According to Oxford Languages Dictionary the definition of payment is “the action or process of paying someone or something or of being paid.” Therefore, the statement above by the Auditor is not correct. According to this definition money coming in is a narrow interpretation of what a payment is. (Source Google/Oxford Languages)
5. Mark Altom: the recording of the meeting would have to be reviewed, but there is no question that I personally made the adjustments. As I stated in the meeting I acted outside of my statutory responsibility.
6. Mark Altom: See definition of payment above.
Note by Mark Altom, I admitted that I did not have statutory authority to make this adjustment. This is not a Board of Equalization issue. It is an adjustment that needs to be made by the County Commission under 59-2-1347. The rest of the Audit Report draft continues. However, as I have pointed out in all of my NOTES and comments that are in red throughout this report, there are many statements made in the report that are not correct. The report states there were telephone conversation with the tax payer [sic] (which should be taxpayer) but there was never a conversation with the taxpayer. This parcel was deleted from the Recorder abstract on 1/8/2016 and deeded to the [REDACTED]. The report states that the \$338.90 was interest but it was not. It was tax balance due from the data migration discrepancy problems. The payment that was made on this parcel was paid by [REDACTED] on 11/27/2019, not 2015 as represented in the report. I transferred \$338.90 from the interest payment of \$924.03 and transferred this interest to pay off the balance of tax due of \$338.90. Copies of the Redemption Certificate from the 11/27/2019 payment and copy of the RealTax record (showing the transfer of \$338.90 interest) are included in my response.

The accusation of “False Statement” by me is absolutely false. Never once did I make a verbal statement to [REDACTED], Curtis Koch or Blake Woodall that [REDACTED] or any other party made the payment of \$338.90. The handwritten note on the copy of the 2016 tax notice (included as part of Attachment A, page 9) that I gave to [REDACTED] does not state [REDACTED] paid the payment. The handwritten note states “Taxes were paid on 3/30/2023”. This is a true statement. It was paid by a transfer that I made outside of my statutory authority. (See definition of payment, above).

Attachment C Cont.

As I stated in a document delivered to Commissioner Bob Stevenson, as Chair of the Audit Committee, there are some changes that need to be made in CoreTax for future adjustments (a copy of the document given to Bob Stevenson is enclosed).

Attachment D

\$338.90 Adjustment by Mark Altom

To: Bob Stevenson, Chair, Davis County Audit Committee

On March 30, 2023, Mark Altom adjusted a balance of tax due for 2016 taxes on parcel 08-069-0016, property owned by Viking Real Estate LLC. The adjustment was made by transferring interest from a payment made by S D Plummer on 11/27/2019. The payment was made by transferring \$338.90 from interest to pay the principle balance of tax due of \$338.90. I completed this adjustment outside of my statutory authority.

I later found out this balance of \$338.90 was a result of the Data Migration Discrepancies between the database and the RealTax collection and distribution computer system. This is irrelevant to my acting outside of my statutory authority on this matter.

The new CoreTax collection and distribution computer system is scheduled to be implemented on July 1, 2023. CoreTax will have more restrictive controls for making adjustments to tax records. In addition, my commitment is to working with Information Systems to track and report adjustments to taxes that are made in CoreTax. Tax adjustments are authorized by the Utah State Tax Commission, the Davis County Commission (under 59-2-1347 adjustments) and the Davis County Board of Equalization. We will work together with other Davis County departments to make sure the controls are better than in the past and that reporting and accountability are improved in the future to prevent unauthorized adjustments to taxes.



Mark Altom 5/1/2023
Treasurer