



April 9, 2024

The Salt Lake County Council
2001 South State, N2200
Salt Lake City, Utah 84190-1010

Attn: Laurie Stringham, Chair

RE: Request by R.P. and Rebecca Breinholt to grant an alleged illegal and erroneous correction and refund overpaid taxes for the 2022 tax year on parcel 09-33-351-006-0000 (Recommend deny)

Council Members:

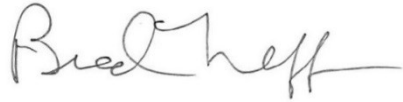
The Property Tax Committee, at a meeting on March 21, 2024, considered the request on the above-mentioned parcel. The Committee recommends the request be denied.

The subject property is a single-family residence that contains 2,904 square feet above ground living space, and 1,168 square feet in the basement of which 933 square feet is finished. It is situated on .14 acres. The Claimants purchased the property on July 30, 2021, and provided a five-year history of the assessed values for the home, noting that the 2022 increase was substantially higher than increases in prior years. Additionally, they noted that they appealed the value for 2023, and the Board of Equalization reduced the assessed value from \$1,699,000 to \$1,391,900.

Utah Code §59-2-1321 provides for a refund of taxes paid related to an illegal and erroneous assessment. The Utah Supreme Court has made clear that requests under 1321 are only to be granted under extreme and exceptional circumstances because allowing a broad remedy after the appeal time has passed would work hardships on taxing entities where budgets have been predicated on the un-appealed assessment values and the tax revenue has already been expended for public purposes. A taxpayer may only obtain relief under 1321 when they can point to an error that is "readily apparent from county records". The error must be such that the taxpayer need only notify the county to look at its own records to identify it.

In this matter, it is not clear from the County records whether an error was readily apparent or blatant in the 2022 tax year assessment. Changes regarding the physical characteristics were discovered in conjunction with the Board of Equalization review in 2023 that resulted in a lower assessed value for 2023. However, nothing in the county record would indicate a lower value should have been assessed for 2022. For these reasons, the Property Tax Committee recommends denying the request for a refund of the 2022 taxes.

Sincerely,

A handwritten signature in black ink that reads "Brad Neff". The signature is written in a cursive style with a long horizontal flourish at the end.

Brad Neff, Chair
Property Tax Committee

cc R.P. and Rebecca Breinholt

cc Treasurer's Office