



Council-Tax Administration
Brad Neff
Tax Administrator

Salt Lake County Government Center
2001 South State Street, N2-300
PO Box 144575
Salt Lake City, UT 84114-4575

January 17, 2019

The Salt Lake County Council
2001 South State, N 2200
Salt Lake City, Utah 84190-1010

Attn: Aimee Winder Newton, Chair

Re: **Consideration of 2018 Veterans Exemption After the Sale of the Property or Other Change in Ownership After the Lien Date for Thomas D. Niederhauser, Parcel # 15-01-130-089**

Council Members:

The Property Tax Committee, at a meeting on January 17, 2019, considered an application for 2018 Veterans Exemption due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief
Deny Refund	Veteran's Exemption

The refund formula for Veterans Exemption tax relief may be found in Utah statute 59-2-1105. A county granting an abatement, credit, or exemption to a claimant shall refund to that claimant an amount equal to the amount by which the claimant's property taxes paid exceed the claimant's property taxes due if that amount is \$1 or more. State Tax Commission appeal # 17-2022 further defines a claimant's property taxes paid to be the sum of property taxes the claimant paid plus the amount of their tax relief credit or abatement and does not include amounts paid by a third party such as a buyer. The refund calculation for this claimant is: \$588.40 (tax paid by claimant at closing) + \$792.69 (tax relief on claimant's 1/2 interest in the property) - \$1,585.39 (property taxes due) = -\$204.30. If the claimant feels the County has improperly processed their request for Veterans Exemption tax relief, they may appeal to the Utah State Tax Commission. The appeal must be filed within 30 days of this notification. The appeal should be filed with Council-Tax Administration, who will forward the appeal to the State Tax Commission.

Sincerely,

A handwritten signature in blue ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

Thomas D Niederhauser
5 S 500 W #1110
Salt Lake City UT 84101