



Council-Tax Administration
Brad Neff
Tax Administrator

Salt Lake County Government Center
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December 4, 2018

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

Attn: Aimee Winder Newton, Chair

RE: Request by the University of Utah to grant a refund of penalty and interest paid for the 2015-2017 tax years on parcels 16-03-300-002-2012 and 16-03-300-002-6012 (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on November 15, 2018 considered the above request to refund penalty and interest for the 2015-2017 tax years on the above mentioned parcel. The committee recommends the request be denied.

The Claimant took possession of the parcels via a default judgement on July 2, 2018. There were past due taxes of approximately \$114,181.83 with penalties and interest totaling approximately \$12,215.27 for the 2015-2017 tax years. On July 13, 2018 the Claimant paid all the past due taxes, and made a request to the Committee to refund the amount paid in penalty and interest. The taxes were the responsibility of the prior owner, a for-profit enterprise, and the Claimant became obligated for the past due taxes as a result of the default judgement.

Based on the available evidence, the Committee recommends the Claimant's request be denied. Salt Lake County Ordinance allows for waiver of the penalty if the appropriate application is made within sixty (60) days after the date of delinquency for property taxes and upon demonstration of the following factors: (a) failure to receive notice of the assessment or of the taxes due based upon an error by or the inability of the county where it is clear from the county records that such error arose solely as a result of the failure or inability of the county to implement information contained in the records; (b) medical circumstances which precluded the taxpayer from both making a timely payment and appointing an agent for such matters. The Committee found that that Claimant failed to meet the above criteria.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

cc University of Utah Real Estate Administration

cc Treasurer's Office

11-15-2018 3.2 University of Utah