



Council-Tax Administration

**Brad Neff**

Tax Administrator

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January 31, 2023

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

Attn: Aimee Winder Newton, Chair

RE: Request by Charles and Jessica Adelman to grant a primary residential exemption for the 2020-2021 tax years, and refund overpaid taxes on parcel 24-18-176-006-0000 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on January 19, 2023, considered a request to grant a primary residential exemption for the 2020-2021 tax years on the above-mentioned parcel. The committee recommends the request be granted.

The Claimants purchased the property in August 2016, and it was their primary residence until May 2018, at which time they moved to California. They retained ownership of the property, but it was not their primary residence from the time of the move until March 2020 when they returned to Utah. They provided proof of residency in the form of state tax returns for the 2020 and 2021 tax years.

Based on the available evidence, the Property Tax Committee recommends the request for a residential exemption be granted for the 2020-2021 tax years. A refund of approximately \$5,605.32 is applicable, along with any necessary adjustments for penalty and/or interest paid or accrued with the Treasurer to determine the final amount to be refunded.

Sincerely,

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

Brad Neff, Chair  
Property Tax Committee

cc Charles and Jessica Adelman

cc Treasurer's Office