



Council-Tax Administration

Brad Neff

Tax Administrator

Salt Lake County Government Center

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July 31, 2018

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

Attn: Aimee Winder Newton, Chair

RE: Requests for waiver/refund of the penalty and interest imposed for late payment of 2017 or prior year's real property taxes (See list for recommendations, count of 1)

Council Members:

The Property Tax Committee, at a meeting July 19, 2018 reviewed one request for waiver/refund of the penalty and interest imposed for late payment of 2017 or prior year's real property taxes. The late penalty should be refunded to the Claimant.

Real property tax is due and payable when billed. 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 attached list includes the individual recommendation of the Committee.

Sincerely,

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

Brad Neff, Chair  
Property Tax Committee

cc County Treasurer

5.1 VARIOUS WAIVER/REFUND REQUESTS (count of 1)  
For late payment of the 2017 or prior year's Real Property Tax  
TO THE PROPERTY TAX COMMITTEE for the 7/19/18 MEETING

| Rec'd    | Petitioner (Owner of Record)  | Parcel Number | Recommendation |
|----------|-------------------------------|---------------|----------------|
| 7/3/2018 | Skuster, Timothy & Denise; JT | 30-06-253-008 | Approve        |