



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

March 21, 2019

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

Attn: Richard Snelgrove, Chair

Re: **Reconsideration of 2017 Veteran Exemption After the Sale of the Property or Other Change in Ownership After the Lien Date for Genele P. Busha, Parcel # 22-33-101-053**

Council Members:

The Property Tax Committee, at a meeting on March 21, 2019, reconsidered an application for 2017 Veteran 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 | Veteran Exemption |

The refund formula for Veteran's 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. If the claimant feels the County has improperly processed their request for Veteran's Exemption tax relief, they may appeal to the Utah State Tax Commission within 30 days of this notification. Appeals must be submitted to Council-Tax Administration. Appeal forms are available from Council-Tax Administration.

Sincerely,

Brad Neff, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

Genele P Busha

