



Council-Tax Administration
Brad Neff
Tax Administrator

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July 30, 2019

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

Attn: Richard Snelgrove, Chair

RE: Request by Maryann Nelson to grant a factual error correction and refund all overpaid taxes for prior years on parcel 21-23-351-027 (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on July 18, 2019 considered the above request. The Claimant states there was an error with respect to the percentage of basement finish. As part of the Claimant's request, the Assessor's office conducted an on-site inspection and verified the basement is unfinished and has updated the County records.

The discovery of the square footage discrepancy was not evident until the 2019 tax year. It is also evident that the Assessor was using the most reliable property information available in establishing the Claimant's annual assessments. It is also the property owner's responsibility to annually review their notice of valuation and to report any possible discrepancy. The District Attorney has opined that an overstatement of square footage if verified would not be considered an illegal or erroneous assessment.

Based on the information provided, the Committee recommends that the Claimant's request be denied.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'. The signature is written in a cursive, flowing style.

Brad Neff, Chair
Property Tax Committee

cc Maryann Nelson

cc Treasurer's Office