



Council-Tax Administration

Brad Neff

Tax Administrator

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May 21, 2024

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

Attn: Laurie Stringham, Chair

RE: Request by Clayton Williams Trust to grant an alleged illegal and erroneous correction and refund overpaid taxes for the 2019-2022 tax years on parcel 16-11-301-022-0000 (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on May 16, 2024, considered the request on the above-mentioned parcel. The Committee recommends the request be denied.

The subject property is a residential condominium that contains 2,165 square feet above ground living space, and 2,165 square feet in the basement (at the time of assessment). In 2023, the Claimant appealed the assessment the Board of Equalization, indicating that the basement area contained 550 square feet fewer square feet than was indicated in the assessment record. The BOE reduced the value of the property from \$606,900 to \$557,000.

Utah Code §59-2-1321 provides for a refund of taxes paid related to an illegal and erroneous assessment. The Utah Supreme Court has made clear that requests under 1321 are only to be granted under extreme and exceptional circumstances because allowing a broad remedy after the appeal time has passed would work hardships on taxing entities where budgets have been predicated on the un-appealed assessment values and the tax revenue has already been expended for public purposes. A taxpayer may only obtain relief under 1321 when they can point to an error that is "readily apparent from country records". The error must be such that the taxpayer need only notify the county to look at its own records to identify it.

In this matter, it is not clear from the County records that an error was readily apparent or blatant in the 2019-2022 tax year assessments. The error in basement size was not discovered until 2023. Consequently, an error in the assessment record was readily apparent in the assessment record prior to 2023. For these reasons, the Property Tax Committee recommends denying the request for a refund of the 2019-2022 taxes.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

Clayton Williams


cc Treasurer's Office