



Council-Tax Administration

**Brad Neff**

Tax Administrator

Salt Lake County Government Center  
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Salt Lake City, UT 84114-4575

January 30, 2024

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

Attn: Laurie Stringham, Chair

RE: Requests for refund or waiver of the penalty and interest imposed for late payment of 2023 or prior year's real property tax (See list for recommendations, count of 29)

Council Members:

The Property Tax Committee, at a meeting on January 18, 2024, reviewed 29 requests for refund or waiver of the penalty and interest imposed for late payment of 2023 or prior year's real property taxes. The late penalty and interest should be upheld for 26 of the requests, waived or refunded for two of the requests, and conditionally refunded for one of the requests.

Real property tax is due and payable when billed. Salt Lake County Ordinance allows for waiver/refund of the penalty and interest if the appropriate application is made within one hundred eighty (180) 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. All outstanding balances should be paid as billed by the Treasurer to avoid additional interest charges. A request to consider a waiver/refund does not postpone the payment of the tax nor stop interest from accruing.

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 County Treasurer

5.1 VARIOUS WAIVER/REFUND REQUESTS (count of 29)  
For late payment of the 2023 or prior year's Real & Personal Property Tax  
TO THE PROPERTY TAX COMMITTEE for the 1/18/24 MEETING

Rec'd	Petitioner (Owner of Record)	Parcel	Year(s)	Recommendation
12/29/2023	James L. Johnson (Outdoor Investments, LLC)	27-03-254-003-0000	2023	Deny
12/26/2023	Craig and Kathryn Jacobs	16-34-227-066-0000	2023	Grant
12/20/2023	Waleska Iglesias and Scott Dilley (Premium Capital Invest LLC)	28-05-383-081-0000 and 194 additional parcels	2023	Grant
12/22/2023	Mark Ivins (LD Bowerman Investments, LLC)	34-06-302-025-0000 34-06-301-005-0000	2023	Deny
12/15/2023	Nicole Gregory (Solitude Properties, LLC) (Forte Construction, LLC) (MM Arbor, LLC)	24-22-400-004-0000 16-05-207-023-0000 22-10-128-013-0000	2023	Deny
12/26/2023	Glen and Barbara Morrell	22-28-376-085-0000	2023	Deny
12/26/2023	Joseph and Diane Waggoner	22-26-202-017-0000	2023	Deny
12/26/2023	Richard and Suzanne Fankahuser	22-35-453-050-0000 22-35-453-061-0000	2023	Deny
12/26/2023	Lynn and Merrily Despain	14-35-401-007-0000	2023	Deny
12/29/2023	Melinda Johnson (The Johnson Family Trust)	27-07-278-008-0000 27-07-278-051-0000	2023	Deny
12/26/2023	Dan and Desiree Binford	16-36-380-009-0000	2023	Deny
12/26/2023	Xan Nguyen	28-27-326-010-0000	2023	Deny
1/1/2024	David Wright of Cottonwood Title for Tanner Eldredge	28-30-278-007-0000	2022	Deny
1/5/2024	Natalie Cavallaro	27-19-191-004-0000	2023	Deny
1/2/2024	Tom & Laurie Webb	10-28-326-002-0000	2023	Deny
1/4/2024	Chester Frantz	22-36-152-015-0000	2023	Deny
1/4/2024	Daryl and Kimberli Bouck	16-32-231-098-0000	2023	Deny
1/4/2024	Ronald & Jennifer Hill	27-18-428-012-0000	2023	Deny
1/8/2024	Kristin Longson (LR Hammel Realty)	16-21-403-018-0000	2023	Deny
1/8/2024	Donald Fortner (Intsel West Properties, LLC)	15-13-301-001-0000	2023	Deny
1/2/2024	Julie Day (Michael Properties, LLC)	14-36-328-032-0000 14-36-377-013-0000 14-36-377-012-0000 14-36-377-024-0000	2023	Deny
1/4/2024	Katie Parson	16-05-386-102-0000	2023	Deny
1/4/2024	Richard Reck	30-06-431-003-0000	2023	Deny
1/4/2024	Mindy Reano (BKR United, LLC)	22-20-157-013-0000	2023	Deny
12/19/2023	Jenny Ni (China Town Plaza, LLC)	16-30-353-013-0000	2023	Deny
12/22/2023	Charmaine Smith	33-10-426-011-0000 27-02-152-017-0000	2023	Conditional Grant
1/11/2024	Yacoel 2011 partners LP and JL Plaza FB Investors, LLC	16-29-427-039-0000 28-30-326-040-0000 14-25-151-004-0000 27-32-376-004-0000 21-29-177-015-0000 21-29-177-016-0000 21-29-177-014-0000	2023	Deny
1/11/2024	Robert & Ann Trauscht	22-25-180-015-0000	2023	Deny