



Council-Tax Administration  
Brad Neff  
Tax Administrator

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April 2, 2019

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

Attn: Richard Snelgrove, Chair

RE: Request by Gary Cox to grant a refund of overpaid taxes for 2014-2017 due to a factual error claim on parcels 33-10-351-036 and 33-10-351-042 (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on March 21, 2019 considered the above request for a refund of overpaid taxes due to a factual error claim. The Claimant is also requesting a market re-evaluation of both parcels for the 2014-2017 tax years. The Claimant appealed errors to the Board of Equalization during the 2015 tax year for parcel 33-10-351-036 and in 2016 for parcel 33-10-351-042. The Assessor corrected the square footage of the home and changed the classification of the vacant land. The above noted errors were corrected for subsequent years.

Based on the information presented, the Committee recommends that the request be denied. The square footage discrepancy was not readily apparent to the Assessor for the year of 2014. The land classification error was not readily apparent prior to the 2016 Board of Equalization appeal. The Assessor's office was using the most reliable information available in establishing the subject's annual assessments. Consequently, the claim under 359-2-1321 fails, and a refund of taxes for 2014-2017 tax years is not recommended.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'. The signature is fluid and cursive, with the first name 'Brad' being more prominent than the last name 'Neff'.

Brad Neff, Chair  
Property Tax Committee

cc Gary Cox

cc Treasurer's Office