



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 Jared and Heidi Gray to grant an abatement of all delinquent taxes and a re-evaluation of the market value on parcels 27-29-305-004, 005, 006, 27-29-306-002, 003, 004, 005, 006, 007, 009, 010 (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on March 21, 2019 considered the above request. The Claimants state that the above parcels have been in litigation since 2008, and they did not take ownership until December 1, 2017. They are requesting an abatement of all delinquent taxes and a re-evaluation of the prior market value as determined by the Assessor's office. The Committee recommends the request be denied.

In December 2017, after approximately nine years of litigation, the Claimants were granted a judgment of Quiet Title, providing them full ownership. The Claimants assert the lots are land with no improvements. The Claimants assertion that they are not responsible for the taxes is without legal basis. Additionally, Utah Code 59-2-1301 states that the tax lien is not removed until the taxes are paid or the property sold for the payment of the judgment or lien.

The Assessor states that sufficient improvements would have been in place in order to have the lots plotted and recorded and assessed as partially improved. Consequently, no error was readily apparent from the County records, and any claim under 59-2-1321 lack evidentiary support.

Based on the information presented, the Committee recommends that the request be denied. As stated above, the Claimants are not eligible for an abatement of taxes or to contest the market values for prior years.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

cc Jared & Heidi Gray

cc Treasurer's Office