

January 14, 2020

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

Attn: Richard Snelgrove, Chair

RE: Request by Mele Angilau to grant a factual error correction and refund all overpaid taxes for 2014-2016 tax years on parcel 20-01-408-019 (Recommend grant in part)

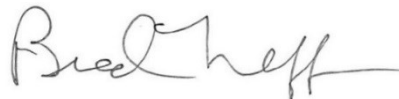
Council Members:

The Property Tax Committee, at a meeting on December 19, 2019 considered the above request. The Claimant's attorney requested an Assessor review of the property. The home suffered fire damage in May, 2010. Significant damage occurred to the home such that the improvements were eventually completely removed.

The residential exemption remained in place until 2015. In 2016, this parcel was located in the reappraisal area. As part of the reappraisal, the Assessor conducted an on-site inspection and verified that the home was boarded up and not occupied. As a consequence, the residential exemption was removed and the condition and grade lowered. In 2017 the home was demolished, and the Assessor reclassified the parcel as vacant land and changed the assessment class to secondary residential. The property has been assessed as land only for the 2018-2019 tax years.

Based on the information provided, the Committee recommends that the property be assessed as land only with the primary residential exemption in place for the 2014-2016 tax years only. For these years, the land value should be the value of the land allocation in the assessment. An abatement of taxes owing consistent with the Committee's recommendation is appropriate with the Treasurer's office to determine the final amount to be abated.

Sincerely,



Brad Neff, Chair
Property Tax Committee

cc Mele Angilau
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Treasurer's Office

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